



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

Pupil and Financial Report

***2003-2004
END OF YEAR
SCHOOL RETURNS***

***INCLUDING 2004-2005
FISCAL YEAR SCHOOL BUDGET
SCHEDULE 19***

PLEASE SUBMIT BY SEPTEMBER 30, 2004



Report Submission Date September 30, 2004

As required by Section 3 of Chapter 72, the End of the Year report must be submitted to the Department of Education on or before September 30. Adherence to this deadline is critical because of the reporting deadlines established under Education Reform. Extension requests may be directed to David P. Driscoll, Commissioner, but will only be allowed based on unusual extenuating circumstances. No extensions will be granted after October 30. At the discretion of the Commissioner, the department may withhold releasing all or some part of a district or municipality's quarterly 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 September 30 deadline [Regulations: 603 CMR 10.03(11)]. Amendments impacting state aid must be submitted by December 15.

CERTIFICATIONS

The End of Year Pupil and 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 the Department of Education. 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, 10.10).

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 or third parties in support of these educational programs. Revenues and expenditures are reported separately by source of funds. Column 1 through 6 are defined in Regulations: Section 10.02. Column 7 should include Adult Civic Education, Regular Evening Programs, Regular Vacation and Chapter 74 Evening. Column 8 should include all expenditures which are not reported by program. For all lines in this Schedule, the sum of Columns 1 through 8 must equal Column 9 (Total).

Schedules 2 through 8 include further detail of expenditures by programs.

Schedules 11 through 16 include other statistical data on programs, pupils and staff.

Schedule 19 includes the budget for the following year.

ORGANIZATION OF THE EXCEL END OF YEAR REPORT WORKBOOK

The FY04 End of Year Report Excel workbook is significantly different from previous versions. Filers will be expected to use multiple sheets in order to complete the report.

There are six worksheets on the 04eoy file. In order to move from one worksheet to another, simply place the cursor arrow over the desired sheet and click. The contents of the sheet will then appear. A brief description of these sheets follows:

eoy04	This is the main body of the report complete with all of the required schedules and a summary table of expenditures across
schedule3	School based and districtwide instructional expenditures are entered on this sheet (see the computer instructions included with the Schedule 3 line descriptions). Even if your district only operates one school, all 2000 series expenditures must be entered on this worksheet.
schedule3_ total	Schedule 3 instructional expenditures are automatically totaled on this sheet from the data entered on the districtwide and school reports.
reports	This sheet includes actual and budgeted Net School Spending reports, the calculation of day program per pupil spending, a report of actual Net School Spending according to foundation budget categories, and a three year (FY02-FY04) comparison of selected line items.
edits	There is a macro on this sheet that will assist users in identifying and correcting any inconsistencies in their reports prior to submission. Generate the list of edits by clicking on the button in the upper left-hand corner of the worksheet.
comments	Provide any comments or explanations on this sheet.

NOTE ON OPENING THE FILE

This year's 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 editing 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

The user form 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 dialogue box (under the File 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

At the time this book has gone to print, our expectation is that your district 's file will be obtained in similar fashion to last year's file, by downloading from a "drop box" at the Department's web site, and that it will be submitted by uploading on the same site. For details see the separate instructions sheet at the end of this book.

1. Make a back-up copy of the file provided by the Department of Education.
2. Copy the file onto your computer's hard disk.
3. Call up the 2003 - 2004 End of Year Report spreadsheet
4. ENTER ALL INFORMATION INTO SCHEDULE 3 BEFORE COMPLETING SCHEDULES 1, 2, 4, AND 7. SCHEDULES 11, 13, AND 19 CAN BE COMPLETED AT ANY TIME. ALL SCHEDULES MUST BE COMPLETED BEFORE YOU CAN REVIEW THE PROGRAM EDITS IN THE "EDITS" SHEET APPEAR ON YOUR SCREEN AS A TAB.
5. All totals and sub-totals are designated on the manual by a zero.
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
9. Replace the worksheet file and copy on to the file.
10. Submit the file to DOE's security portal (see separate instruction sheet). Submit the signed certification sheet to:

Massachusetts Department of Education
End of Year Financial Report
School Finance Services/School Business Services
350 Main Street
Malden, MA 02148-5023

FINANCIAL DATA

REPORTING BASIS

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

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

RECONCILIATION

The computer template includes edit checks to insure 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 the Department of Education. 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 the Department of Education.

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.

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

New Items: New reporting categories are indicated by a plus sign (+).

REGULATIONS ON SCHOOL FINANCE AND ACCOUNTABILITY (603CMR 10.00)

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

GUIDELINES FOR STUDENT AND FINANCIAL REPORTING

These guidelines have been developed pursuant to Regulations to further clarify student and financial reporting and documentation requirements.

SCHEDULE 1 PART I. REVENUE:

A. REVENUE FROM LOCAL SOURCES GENERAL FUND ONLY

Record all General Fund Revenues earned in the 2003 - 2004 fiscal year, 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 9 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 FY'02 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. These funds are reported on Line 630 Tuition School Choice Revolving. DO include the revenue for pupils tuitioned-in during the summer in Column 8-undistributed.
- 60 Report the amount of previous fiscal year's 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 8 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.**
- 101 Report the receipt of medical care and assistance reimbursements for medically necessary services authorized by G.L. Chapter 44, Section 72.
- 105 Report the estimated cash value of non revenue receipts.
- 110 Total of lines 10 through 105.

B. REVENUE FROM STATE AID

All state aid revenue categories will be completed by the State Department of Education with the exception of Circuit Breaker reimbursements for which final reimbursements will not be made until August. Please record the total received.

Massachusetts Department of Education FY04 END OF YEAR PUPIL AND FINANCIAL REPORT

**SCHEDULE 1
REVENUE AND EXPENDITURE SUMMARY**

1	2	3	4	5	6	7	8	9
REGULAR DAY	SPECIAL EDUCATION	ENGLISH LANGUAGE LEARNER PROGRAMS	C74 OCCUPATIONAL DAY	EXPANDED PROGRAMS FOR LOW INCOME	ADULT EDUCATION	OTHER PROGRAMS	UNDISTRIBUTED	TOTAL

I. REVENUES

Row	Line	A. REVENUE FROM LOCAL SOURCES	1	2	3	4	5	6	7	8	9
15	10	Assessments Received by Regional Schools									0
16	20	E & D Fund Approp-FY04 Expended by Region									0
17	30	Tuition From Individuals									0
18	40	Tuition From Other Districts in Comm.									0
19	50	Tuition From Districts in Other States									0
20	60	Previous Yr Unexpended Encumbrances (Carry Forward)									0
21	70	Transportation Fees									0
22	80	Earnings on Investments									0
23	90	Rental of School Facilities									0
24	100	Other Revenue									0
25	101	Medical Care and Assistance									0
26	105	Non Revenue Receipts									0
27	110	TOTAL REVENUE FROM LOCAL SOURCES	0	0	0	0	0	0	0	0	0
		B. REVENUE FROM STATE AID									
29	125	School Aid (Chapter 70)									0
30	130	School Construction(Chap. 645, amended)									0
31	140	Pupil Transportation (Ch. 71,71A,71B,74)									0
32	170	Charter Reimbursements									0
33 +	180	Circuit Breaker									0
34 +	190	Foundation Reserve									0
											0
36	200	TOTAL REVENUE FROM STATE AID								0	0

SCHEDULE 1 PART I. REVENUE (CONTINUED)

Federal and State Grants distributed to local school districts by the Department of Education have been included in your report. These funds have been included in the program column that represents the source of the funds. Line 300 represents federal funds while Line 510 represents state funds administered by the Department of Education. These amounts represent a district's allocation for the fiscal year and may not reflect actual funds received by the school district.

C. REVENUE FROM FEDERAL GRANTS AND CONTRACTS

Line Number

481 Report by major program area all other federal grant revenues earned and requested in the 2003-2004 fiscal year whether collected or uncollected. Report only grants received directly from the federal government.

D. REVENUE FROM STATE GRANTS

590 Report by major program area revenues received from all other state agencies during the fiscal year ended June 30, 2004. These grants consist of state grants for specific purposes, (e.g. energy programs). DO NOT report any grants distributed by the State Department of Education.

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, 2004. These funds are NOT returned to the general fund at the end of the fiscal year.

610 School Lunch Programs (Ch 548, ss.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 (Ch 71, MGL, Sec 47).

630 School Choice (Ch 76, MGL, Sec 12B). All tuition revenue received from a sending school choice town 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 the State Department of Education.

640 Tuition receipts for adult education and continuing education programs (Ch 71, MGL, Sec 71E); community school programs under \$3,000 (Ch 71, MGL, Sec 71C); and out of district tuition (Ch 71, MGL, Sec 71F). Summer school tuition receipts should be reported in Column 8 undistributed (Ch 71, MGL, Sec 71E).

650 Other Local Receipts such as culinary arts programs in high schools (Ch 71, MGL, Sec 17A); culinary arts and other programs in vocational schools (Ch 74, MGL, Sec 14B); insurance reimbursements for damages (Ch 44, MGL, Sec 53 (2)); reimbursement for lost school books or for costs of industrial arts supplies (Ch 44, MGL, Sec 53(3)); self supporting recreation and park services (Ch 44, MGL, Sec 53D); or rental of school facilities.

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	7	8	9
REGULAR DAY	SPECIAL EDUCATION	ENGLISH LANGUAGE LEARNER PROGRAMS	C74 OCCU- PATIONAL DAY	EXPANDED PROGRAMS FOR LOW INCOME	ADULT EDUCATION	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL

I. REVENUES

C. REVENUE FROM FEDERAL GRANTS

38	300	DOE Administered Grants							0
39	481	Direct Federal Grants							0
40	490	TOTAL REVENUE FEDERAL GRANTS	0	0	0	0	0	0	0

D. REVENUE FROM STATE GRANTS

42	510	DOE Administered Grants							0
43	590	Other State Grants							0
44	600	TOTAL REVENUE STATE GRANTS	0	0	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
49	640	Tuition Receipts-Other							0
50	650	Other Local Receipts							0
51	660	Private Grants							0
52	670	TOTAL REVENUE REVOLVING & SPECIAL FUNDS	0	0	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, third parties) 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, 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, 2004 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 District-Wide Administration expenditures (e.g. salary and expenses for Asst. to Supt., Grants Manager, Planning Director)

SCHEDULE 1
REVENUE AND EXPENDITURE SUMMARY

II. EXPENDITURES

A. BY SCHOOL COMMITTEE

1	2	3	4	5	6	7	8	9
REGULAR DAY	SPECIAL EDUCATION	ENGLISH LANGUAGE LEARNER PROGRAMS	C74 OCCUPATIONAL DAY	EXPANDED PROGRAMS FOR LOW INCOME	ADULT EDUCATION	OTHER PROGRAMS	UNDISTRIBUTED	TOTAL

School Committee (1110)

61	702	Clerical Salaries (02)						0
62	703	Other Salaries (03)						0
63	704	Contracted Services (04)						0
64	705	Supplies and Materials (05)						0
65	706	Other Expenses (06)						0
66	709	Sub-total					0	0

Superintendent (1210)

68	721	Professional Salaries (01)						0
69	722	Clerical Salaries (02)						0
70	723	Other Salaries (03)						0
71	724	Contracted Services (04)						0
72	725	Supplies and Materials (05)						0
73	726	Other Expenses (06)						0
74	729	Sub-total					0	0

Assistant Superintendents (1220)

76	741	Professional Salaries (01)						0
77	742	Clerical Salaries (02)						0
78	743	Other Salaries (03)						0
79	744	Contracted Services (04)						0
80	745	Supplies and Materials (05)						0
81	746	Other Expenses (06)						0
82	749	Sub-total					0	0

Other District-Wide Administration (1230)

84	761	Professional Salaries (01)						0
85	762	Clerical Salaries (02)						0
86	763	Other Salaries (03)						0
87	764	Contracted Services (04)						0
88	765	Supplies and Materials (05)						0
89	766	Other Expenses (06)						0
90	769	Sub-total					0	0

SCHEDULE 1 PART II EXPENDITURES

A. EXPENDITURES BY SCHOOL COMMITTEE (CONTINUED)

Line Number

- 781-789 Record expenditures for Business & Finance (1410) including salaries and expenses.
- 801-809 Record expenditures for Human Resources and Employees Benefits Administration (1420).
- 821-829 Record expenditures for legal services for the School Committee (e.g. costs of School Committee representation for collective bargaining and other litigation).
- 844-849 Record expenditures for 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	7	8	9
REGULAR DAY	SPECIAL EDUCATION	ENGLISH LANGUAGE LEARNER PROGRAMS	C74 OCCU- PATIONAL DAY	EXPANDED PROGRAMS FOR LOW INCOME	ADULT EDUCATION	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL

Business and Finance (1410)

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

Human Resources and Benefits (1420)

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

Legal Service for School Committee (1430)

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

Legal Settlements (1435)

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

SCHEDULE 1 PART II A. EXPENDITURES

A. EXPENDITURES BY SCHOOL COMMITTEE (CONTINUED)

Line Number

861-869 Record expenditures for District-Wide Information Management & Technology (1450) by object. Include salaries and expenses that support the data processing needs of the school district including student database.

881-1409 DO NOT RECORD 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	7	8	9
REGULAR DAY	SPECIAL EDUCATION	ENGLISH LANGUAGE LEARNER PROGRAMS	C74 OCCU- PATIONAL DAY	EXPANDED PROGRAMS FOR LOW INCOME	ADULT EDUCATION	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL

District-wide Information Mgmt & Tech (1450)

121	861	Professional Salaries (01)							0
122	862	Clerical Salaries (02)							0
123	863	Other Salaries (03)							0
124	864	Contracted Services (04)							0
125	865	Supplies and Materials (05)							0
126	866	Other Expenses (06)							0
127	869	Sub-total						0	0

Curriculum Directors (Supervisory) (2110)

129	881	Professional Salaries (01)	0	0	0	0	0	0	0
130	882	Clerical Salaries (02)	0	0	0	0	0	0	0
131	883	Other Salaries (03)	0	0	0	0	0	0	0
132	884	Contracted Services (04)	0	0	0	0	0	0	0
133	885	Supplies and Materials (05)	0	0	0	0	0	0	0
134	886	Other Expenses (06)	0	0	0	0	0	0	0
135	889	Sub-total	0	0	0	0	0	0	0

Department Heads (Non-Supervisory) (2120)

137	901	Professional Salaries (01)	0	0	0	0	0	0	0
138	902	Clerical Salaries (02)	0	0	0	0	0	0	0
139	903	Other Salaries (03)	0	0	0	0	0	0	0
140	904	Contracted Services (04)	0	0	0	0	0	0	0
141	905	Supplies and Materials (05)	0	0	0	0	0	0	0
142	906	Other Expenses (06)	0	0	0	0	0	0	0
143	909	Sub-total	0	0	0	0	0	0	0

School Leadership-Building (2210)

145	921	Professional Salaries (01)						0	0
146	922	Clerical Salaries (02)						0	0
147	923	Other Salaries (03)						0	0
148	924	Contracted Services (04)						0	0
149	925	Supplies and Materials (05)						0	0
150	926	Other Expenses (06)						0	0
151	929	Sub-total						0	0

SCHEDULE 1
REVENUE AND EXPENDITURE SUMMARY

II. EXPENDITURES

A. BY SCHOOL COMMITTEE

	1	2	3	4	5	6	7	8	9
	REGULAR DAY	SPECIAL EDUCATION	ENGLISH LANGUAGE LEARNER PROGRAMS	C74 OCCU- PATIONAL DAY	EXPANDED PROGRAMS FOR LOW INCOME	ADULT EDUCATION	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL

School Curriculum Leaders/Department Heads-Building Level (2220)

153	941	Professional Salaries (01)	0	0	0	0	0	0	0
154	942	Clerical Salaries (02)	0	0	0	0	0	0	0
155	943	Other Salaries (03)	0	0	0	0	0	0	0
156	944	Contracted Services (04)	0	0	0	0	0	0	0
157	945	Supplies and Materials (05)	0	0	0	0	0	0	0
158	946	Other Expenses (06)	0	0	0	0	0	0	0
159	949	Sub-total	0	0	0	0	0	0	0

Building Technology (2250)

161	961	Professional Salaries (01)							0
162	962	Clerical Salaries (02)							0
163	963	Other Salaries (03)							0
164	964	Contracted Services (04)							0
165	965	Supplies and Materials (05)							0
166	966	Other Expenses (06)							0
167	969	Sub-total							0

Teachers, Classroom (2305)

169	981	Professional Salaries (01)	0	0	0	0	0	0	0
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Teachers, Specialists (2310)

171	1001	Professional Salaries (01)	0	0	0	0	0	0	0
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Instructional Coordinators and Team Leaders (Non-Supervisory) (2315)

173	1021	Professional Salaries (01)	0	0	0	0	0	0	0
174	1022	Clerical Salaries (02)	0	0	0	0	0	0	0
175	1023	Other Salaries (03)	0	0	0	0	0	0	0
176	1029	Sub-total	0	0	0	0	0	0	0

Medical/ Therapeutic Services (2320)

178	1041	Professional Salaries (01)	0	0	0	0	0	0	0
179	1042	Clerical Salaries (02)	0	0	0	0	0	0	0
180	1043	Other Salaries (03)	0	0	0	0	0	0	0
181	1044	Contracted Services (04)	0	0	0	0	0	0	0
182	1049	Sub-total	0	0	0	0	0	0	0

SCHEDULE 1
REVENUE AND EXPENDITURE SUMMARY

II. EXPENDITURES

A. BY SCHOOL COMMITTEE

	1	2	3	4	5	6	7	8	9
	REGULAR DAY	SPECIAL EDUCATION	ENGLISH LANGUAGE LEARNER PROGRAMS	C74 OCCU- PATIONAL DAY	EXPANDED PROGRAMS FOR LOW INCOME	ADULT EDUCATION	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL
Substitute Teachers (2325)									
184	1063	Other Salaries (03)	0	0	0	0	0	0	0
185	1064	Contracted Services (04)	0	0	0	0	0	0	0
186	1069	Sub-total	0	0	0	0	0	0	0
All Non-Clerical Paraprofessionals/Instructional Assistants (2330)									
188	1083	Other Salaries (03)	0	0	0	0	0	0	0
189	1084	Contracted Services (04)	0	0	0	0	0	0	0
190	1089	Sub-total	0	0	0	0	0	0	0
Librarians and Media Center Directors (2340)									
192	1101	Professional Salaries (01)						0	0
193	1102	Clerical Salaries (02)						0	0
194	1103	Other Salaries (03)						0	0
195	1109	Sub-total						0	0
Professional Development Leadership (2351)									
197	1121	Professional Salaries (01)						0	0
198	1122	Clerical Salaries (02)						0	0
199	1125	Supplies and Materials (05)						0	0
200	1126	Other Expenses (06)						0	0
201	1129	Sub-total						0	0
Teacher/Instructional Staff-Professional Days (2353)									
203	1141	Professional Salaries (01)	0	0	0	0	0	0	0
204	1143	Other Salaries (03)	0	0	0	0	0	0	0
205	1149	Sub-total	0	0	0	0	0	0	0
Substitutes for Teachers/Instructional Staff at Prof. Development (2355)									
207	1163	Other Salaries (03)	0	0	0	0	0	0	0
Professional Development Stipends, Providers and Expenses (2357)									
209	1181	Professional Salaries (01)	0	0	0	0	0	0	0
210	1184	Contracted Services (04)	0	0	0	0	0	0	0
211	1185	Supplies and Materials (05)	0	0	0	0	0	0	0
212	1186	Other Expenses (06)	0	0	0	0	0	0	0
213	1189	Sub-total	0	0	0	0	0	0	0

SCHEDULE 1
REVENUE AND EXPENDITURE SUMMARY

II. EXPENDITURES

A. BY SCHOOL COMMITTEE

	1	2	3	4	5	6	7	8	9
	REGULAR DAY	SPECIAL EDUCATION	ENGLISH LANGUAGE LEARNER PROGRAMS	C74 OCCU- PATIONAL DAY	EXPANDED PROGRAMS FOR LOW INCOME	ADULT EDUCATION	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL

Textbooks and Related Software/Media/Materials (2410)

215	1204	Contracted Services (04)	0	0	0	0	0	0	0
216	1205	Supplies and Materials (05)	0	0	0	0	0	0	0
217	1206	Other Expenses (06)	0	0	0	0	0	0	0
218	1209	Sub-total	0	0	0	0	0	0	0

Other Instructional Materials (2415)

220	1224	Contracted Services (04)	0	0	0	0	0	0	0
221	1225	Supplies and Materials (05)	0	0	0	0	0	0	0
222	1226	Other Expenses (06)	0	0	0	0	0	0	0
223	1229	Sub-total	0	0	0	0	0	0	0

Instructional Equipment (2420)

225	1244	Contracted Services (04)	0	0	0	0	0	0	0
226	1245	Supplies and Materials (05)	0	0	0	0	0	0	0
227	1246	Other Expenses (06)	0	0	0	0	0	0	0
228	1249	Sub-total	0	0	0	0	0	0	0

General Supplies (2430)

230	1265	Supplies and Materials (05)	0	0	0	0	0	0	0
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Other Instructional Services (2440)

232	1283	Other Salaries (03)	0	0	0	0	0	0	0
233	1284	Contracted Services (04)	0	0	0	0	0	0	0
234	1285	Supplies and Materials (05)	0	0	0	0	0	0	0
235	1286	Other Expenses (06)	0	0	0	0	0	0	0
236	1289	Sub-total	0	0	0	0	0	0	0

Classroom Instructional Technology (2451)

238	1304	Contracted Services (04)	0	0	0	0	0	0	0
239	1305	Supplies and Materials (05)	0	0	0	0	0	0	0
240	1306	Other Expenses (06)	0	0	0	0	0	0	0
241	1309	Sub-total	0	0	0	0	0	0	0

Other Instructional Hardware (2453)

243	1324	Contracted Services (04)						0	0
244	1325	Supplies and Materials (05)						0	0
245	1326	Other Expenses (06)						0	0
246	1329	Sub-total						0	0

SCHEDULE 1
REVENUE AND EXPENDITURE SUMMARY

II. EXPENDITURES

A. BY SCHOOL COMMITTEE

1	2	3	4	5	6	7	8	9
REGULAR DAY	SPECIAL EDUCATION	ENGLISH LANGUAGE LEARNER PROGRAMS	C74 OCCU- PATIONAL DAY	EXPANDED PROGRAMS FOR LOW INCOME	ADULT EDUCATION	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL

Instructional Software (2455)

248	1344	Contracted Services (04)						0	0
249	1345	Supplies and Materials (05)						0	0
250	1346	Other Expenses (06)						0	0
251	1349	Sub-total						0	0

Guidance Including Guidance Counselors and Adjustment Counselors (2710)

253	1361	Professional Salaries (01)	0	0	0	0	0	0	0
254	1362	Clerical Salaries (02)	0	0	0	0	0	0	0
255	1363	Other Salaries (03)	0	0	0	0	0	0	0
256	1364	Contracted Services (04)	0	0	0	0	0	0	0
257	1365	Supplies and Materials (05)	0	0	0	0	0	0	0
258	1366	Other Expenses (06)	0	0	0	0	0	0	0
259	1369	Sub-total	0	0	0	0	0	0	0

Testing and Assessment (2720)

261	1381	Professional Salaries (01)	0	0	0	0	0	0	0
262	1382	Clerical Salaries (02)	0	0	0	0	0	0	0
263	1383	Other Salaries (03)	0	0	0	0	0	0	0
264	1384	Contracted Services (04)	0	0	0	0	0	0	0
265	1385	Supplies and Materials (05)	0	0	0	0	0	0	0
266	1386	Other Expenses (06)	0	0	0	0	0	0	0
267	1389	Sub-total	0	0	0	0	0	0	0

Psychological Services (2800)

269	1401	Professional Salaries (01)	0	0	0	0	0	0	0
270	1402	Clerical Salaries (02)	0	0	0	0	0	0	0
271	1403	Other Salaries (03)	0	0	0	0	0	0	0
272	1404	Contracted Services (04)	0	0	0	0	0	0	0
273	1405	Supplies and Materials (05)	0	0	0	0	0	0	0
274	1406	Other Expenses (06)	0	0	0	0	0	0	0
275	1409	Sub-total	0	0	0	0	0	0	0

SCHEDULE 1 PART II EXPENDITURES

A. EXPENDITURES BY SCHOOL COMMITTEE (CONTINUED)

Line Number

- 1421-1429 Record expenditures for Attendance & Parent Liaison Services (3100) including salary and expenses for truancy officers and parent information centers (e.g. Professional Salaries 01).
- 1441-1449 Record expenditures for Medical/Health services (3200).
- 1461-1469 Record by major program area and by object, expenditures for Pupil Transportation Services (3300) for pupils transported to and from school regardless of distance. Record expenditures for racial imbalance and day care transportation in Column 1. Record Special Education transportation expenditures to and from approved Chapter 766 private schools in Column 2. Report transportation expenditures for pupils transported to and from Preschool Programs in Column 1. DO NOT record expenditures for transporting non public pupils in this section. 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. [Regulations: ss.10.08]. Record expenditures for Transportation services for services to and from school.
- 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	7	8	9
REGULAR DAY	SPECIAL EDUCATION	ENGLISH LANGUAGE LEARNER PROGRAMS	C74 OCCU- PATIONAL DAY	EXPANDED PROGRAMS FOR LOW INCOME	ADULT EDUCATION	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL

Attendance and Parent Liaison Services (3100)

277	1421	Professional Salaries (01)						0
278	1422	Clerical Salaries (02)						0
279	1423	Other Salaries (03)						0
280	1424	Contracted Services (04)						0
281	1425	Supplies and Materials (05)						0
282	1426	Other Expenses (06)						0
283	1429	Sub-total					0	0

Medical/Health Services (3200)

285	1441	Professional Salaries (01)						0
286	1442	Clerical Salaries (02)						0
287	1443	Other Salaries (03)						0
288	1444	Contracted Services (04)						0
289	1445	Supplies and Materials (05)						0
290	1446	Other Expenses (06)						0
291	1449	Sub-total					0	0

Transportation Services (3300)

293	1461	Professional Salaries (01)						0
294	1462	Clerical Salaries (02)						0
295	1463	Other Salaries (03)						0
296	1464	Contracted Services (04)						0
297	1465	Supplies and Materials (05)						0
298	1466	Other Expenses (06)						0
299	1469	Sub-total	0	0	0	0	0	0

Food Services (3400)

301	1481	Professional Salaries (01)						0
302	1482	Clerical Salaries (02)						0
303	1483	Other Salaries (03)						0
304	1484	Contracted Services (04)						0
305	1485	Supplies and Materials (05)						0
306	1486	Other Expenses (06)						0
307	1489	Total					0	0

SCHEDULE 1 PART II EXPENDITURES

A. EXPENDITURES BY SCHOOL COMMITTEE (CONTINUED)

Line Number

- 1501-1509 Record only the expenditures from appropriated funds used to support Athletics (3510). DO NOT record expenditures of revenues from other sources (e.g. over the counter receipts, gate receipts, etc.).
- 1521-1529 Record only the expenditures from appropriated funds used to support Other Student Activities (3520). DO NOT record expenditures of revenues from other sources (e.g. ticket sales, over the counter receipts, etc.).
- 1541-1549 Record expenditures for School Security (3600) including salaries & 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	7	8	9
	REGULAR DAY	SPECIAL EDUCATION	ENGLISH LANGUAGE LEARNER PROGRAMS	C74 OCCU- PATIONAL DAY	EXPANDED PROGRAMS FOR LOW INCOME	ADULT EDUCATION	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL
Athletics (3510)									
309	1501	Professional Salaries (01)							0
310	1502	Clerical Salaries (02)							0
311	1503	Other Salaries (03)							0
312	1504	Contracted Services (04)							0
313	1505	Supplies and Materials (05)							0
314	1506	Other Expenses (06)							0
315	1509	Sub-total						0	0
Other Student Activities (3520)									
317	1521	Professional Salaries (01)							0
318	1522	Clerical Salaries (02)							0
319	1523	Other Salaries (03)							0
320	1524	Contracted Services (04)							0
321	1525	Supplies and Materials (05)							0
322	1526	Other Expenses (06)							0
323	1529	Sub-total						0	0
School Security (3600)									
325	1541	Professional Salaries (01)							0
326	1542	Clerical Salaries (02)							0
327	1543	Other Salaries (03)							0
328	1544	Contracted Services (04)							0
329	1545	Supplies and Materials (05)							0
330	1546	Other Expenses (06)							0
331	1549	Sub-total						0	0
Custodial Services (4110)									
333	1561	Professional Salaries (01)							0
334	1562	Clerical Salaries (02)							0
335	1563	Other Salaries (03)							0
336	1564	Contracted Services (04)							0
337	1565	Supplies and Materials (05)							0
338	1566	Other Expenses (06)							0
339	1569	Sub-total						0	0

SCHEDULE 1 PART II EXPENDITURES

A. EXPENDITURES BY SCHOOL COMMITTEE (CONTINUED)

Line Number

- 1574-1579 Record expenditures for Heating of Buildings including the cost of coal, fuel oil, gas, steam and wood as well as the cost of contracted services.
- 1584-1589 Record expenditures for Utility Services 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 including the cost of salaries and expenses of grounds keepers, equipment operators, and aides.
- 1601-1609 Record expenditures for Maintenance of Buildings including the salaries and expenses of building maintenance personnel, engineers, licensed tradespeople, painters etc.
- 1614-1619 Record expenditures for Building Security Systems. Expenditures for this purpose may not exceed the pre project dollar limit for extraordinary maintenance (\$100,000) or non-instruction equipment (\$5,000). If greater, the cost must be reported as a 7000 (Equipment) expenditure on line 1742.

SCHEDULE 1
REVENUE AND EXPENDITURE SUMMARY

II. EXPENDITURES
A. BY SCHOOL COMMITTEE

	1	2	3	4	5	6	7	8	9
	REGULAR DAY	SPECIAL EDUCATION	ENGLISH LANGUAGE LEARNER PROGRAMS	C74 OCCU- PATIONAL DAY	EXPANDED PROGRAMS FOR LOW INCOME	ADULT EDUCATION	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL

Heating of Buildings (4120)

341	1574	Contracted Services (04)							0
342	1575	Supplies and Materials (05)							0
343	1576	Other Expenses (06)							0
344	1579	Sub-total						0	0

Utility Services (4130)

346	1584	Contracted Services (04)							0
347	1585	Supplies and Materials (05)							0
348	1586	Other Expenses (06)							0
349	1589	Sub-total						0	0

Maintenance of Grounds (4210)

351	1591	Professional Salaries (01)							0
352	1592	Clerical Salaries (02)							0
353	1593	Other Salaries (03)							0
354	1594	Contracted Services (04)							0
355	1595	Supplies and Materials (05)							0
356	1596	Other Expenses (06)							0
357	1599	Sub-total						0	0

Maintenance of Buildings (4220)

359	1601	Professional Salaries (01)							0
360	1602	Clerical Salaries (02)							0
361	1603	Other Salaries (03)							0
362	1604	Contracted Services (04)							0
363	1605	Supplies and Materials (05)							0
364	1606	Other Expenses (06)							0
365	1609	Sub-total						0	0

Building Security System (4225)

367	1614	Contracted Services (04)							0
368	1615	Supplies and Materials (05)							0
369	1616	Other Expenses (06)							0
370	1619	Sub-total						0	0

SCHEDULE 1 PART II EXPENDITURES

A. EXPENDITURES BY SCHOOL COMMITTEE (CONTINUED)

Line Number

- 1621-1629 Record expenditures for Maintenance of Equipment including salaries of repair personnel, supplies, materials and tools, equipment parts, and replacement equipment & furnishings.
- 1634-1639 Record expenditures for Extraordinary Maintenance (4300) defined in Regulations s.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, (\$100,000).
- 1641-1649 Record expenditures for Networking and Telecommunication (4400) to support the school district's infrastructure. Example: Include wiring, PBX systems, file servers, etc. Expenditures for this purpose must not exceed the per project dollar limit for extraordinary maintenance (\$100,000) or for non-instructional Technology equipment (\$5,000). Costs exceeding these limits must be reported as a 7000 (Equipment) expenditure on line1742.
- 1651-1659 Record expenditures for Technology Maintenance (4450) (e.g. salaries, contracted services, supplies, etc.).

SCHEDULE 1
REVENUE AND EXPENDITURE SUMMARY

II. EXPENDITURES
A. BY SCHOOL COMMITTEE

	1	2	3	4	5	6	7	8	9
	REGULAR DAY	SPECIAL EDUCATION	ENGLISH LANGUAGE LEARNER PROGRAMS	C74 OCCU- PATIONAL DAY	EXPANDED PROGRAMS FOR LOW INCOME	ADULT EDUCATION	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL
Maintenance of Equipment (4230)									
372	1621	Professional Salaries (01)							0
373	1622	Clerical Salaries (02)							0
374	1623	Other Salaries (03)							0
375	1624	Contracted Services (04)							0
376	1625	Supplies and Materials (05)							0
377	1626	Other Expenses (06)							0
378	1629	Sub-total						0	0
Extraordinary Maintenance(4300)									
380	1634	Contracted Services (04)							0
381	1635	Supplies and Materials (05)							0
382	1636	Other Expenses (06)							0
383	1639	Sub-total						0	0
Networking and Telecommunications (4400)									
385	1641	Professional Salaries (01)							0
386	1642	Clerical Salaries (02)							0
387	1643	Other Salaries (03)							0
388	1644	Contracted Services (04)							0
389	1645	Supplies and Materials (05)							0
390	1646	Other Expenses (06)							0
391	1649	Sub-total						0	0
Technology Maintenance (4450)									
393	1651	Professional Salaries (01)							0
394	1652	Clerical Salaries (02)							0
395	1653	Other Salaries (03)							0
396	1654	Contracted Services (04)							0
397	1655	Supplies and Materials (05)							0
398	1656	Other Expenses (06)							0
399	1659	Sub-total						0	0

SCHEDULE 1 PART II EXPENDITURES

A. EXPENDITURES BY SCHOOL COMMITTEE (CONTINUED)

Line Number

- 1661-1669 Record expenditures for Employee Benefits. These costs shall include (5100) retirement benefits, (5200) insurance for active employees, (5250) retired employees. These costs will count toward the net school spending requirement under the Education Reform Law only if they have been reported consistently on the End of Year Reports since 1993) and (5260) other non employee insurance. Report the costs of administering these programs in Human Resources & Benefits (1420), Lines 801-809.

- 1681-1682 Record expenditures for Rental Lease of Equipment (5300), and Rental-Lease of Buildings (5350) [Regulations: ss.10.06]. DO NOT record leases/purchase agreements. Expenditures for this purpose may only exceed the per project dollar limit for extraordinary maintenance (\$100,000) or non-instruction equipment (\$5,000) for a three year period. After the third rental year the cost must be reported as a 7000 expenditure on Line 1741-1744 [Guidelines: Maintain Appendix].

- 1683 Record expenditures for reduction or full payment of short term Revenue Anticipation Notes - RANS (due in one year or less) for interest (5400) [Regulations ss: 10.06].

- 1684 Regional School District 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 salaries of school crossing guards, the costs of public safety inspections, bank charges and the costs of contracts for Medicaid billing.

- 1701-1709 Record by major program area expenditures for Civic Activities (6200) including the costs of citizen meetings, parent-teacher-student association activities, school council meetings & activities, public forums & lectures, and advisory council meetings.

- 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	7	8	9
REGULAR DAY	SPECIAL EDUCATION	ENGLISH LANGUAGE LEARNER PROGRAMS	C74 OCCU- PATIONAL DAY	EXPANDED PROGRAMS FOR LOW INCOME	ADULT EDUCATION	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL

Employee Benefits & Insurance (5100, 5200)

401	1661	Employer Retirement Contributions (5100)						0
402	1662	Insurance for Active Employees (5200)						0
403	1663	Insurance for Retired School Employees (5250)						0
404	1664	Other Non Employee Insurance (5260)						0
405	1669	Sub-total					0	0

Rental Lease, Interest & Other Fixed Charges (5300, 5400, 5500)

407	1681	Rental-Lease Equipment (5300)						0
408	1682	Rental-Lease Buildings (5350)						0
409	1683	Short-Term Interest (5400)						0
410	1684	Short Term Interest-BAN's (5450)						0
411	1685	Other Fixed Charges (5500)						0
412	1689	Sub-total					0	0

Civic Activities (6200)

414	1701	Professional Salaries (01)						0
415	1702	Clerical Salaries (02)						0
416	1703	Other Salaries (03)						0
417	1704	Contracted Services (04)						0
418	1705	Supplies and Materials (05)						0
419	1706	Other Expenses (06)						0
420	1709	Sub-total	0	0	0	0	0	0

Recreation (6300)

422	1711	Professional Salaries (01)						0
423	1712	Clerical Salaries (02)						0
424	1713	Other Salaries (03)						0
425	1714	Contracted Services (04)						0
426	1715	Supplies and Materials (05)						0
427	1716	Other Expenses (06)						0
428	1719	Sub-total					0	0

Health Non-Public Schools (6800)

430	1721	Professional Salaries (01)						0
431	1722	Clerical Salaries (02)						0
432	1723	Other Salaries (03)						0
433	1724	Contracted Services (04)						0
434	1725	Supplies and Materials (05)						0
435	1726	Other Expenses (06)						0
436	1729	Sub-total	0	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, 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 or the cost of a lease\purchase agreement. Expenditures classified as a 7000 account expenditure must exceed the dollar limits for non-instructional equipment **(\$5,000)**.
- 1751-1752 Regional School Districts Only. Record annual expenditures relating to long term School Construction Debts for principal (8100) and interest (8200). DO NOT include amounts bonded for extraordinary maintenance.
- 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 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.
- 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 charter school tuition (9120) are treated as an expenditure. This section has been completed by the State Department of Education. Corresponding students have been reported on Schedule 11, Columns 7 and 8. Refer to School Choice and Charter Activity Attachment.
- 1800-1810 Record by major program area tuition payments to out of state (9200), and to non public schools (9300). Corresponding students must be reported on Schedule 11, Columns 4 (and Column 3 for special education students). **DO NOT report the cost of tuition payments paid from the special federal 50/50 grant. Those expenses should be reported on line 3070.**
- 1820 Record by major program area payments to member collaboratives (9400). Corresponding students must be reported on Schedule 11, Column 4 (and Column 3 for special education students).

SCHEDULE 1
REVENUE AND EXPENDITURE SUMMARY

II. EXPENDITURES

A. BY SCHOOL COMMITTEE

1	2	3	4	5	6	7	8	9
REGULAR DAY	SPECIAL EDUCATION	ENGLISH LANGUAGE LEARNER PROGRAMS	C74 OCCUPATIONAL DAY	EXPANDED PROGRAMS FOR LOW INCOME	ADULT EDUCATION	OTHER PROGRAMS	UNDISTRIBUTED	TOTAL

Transportation Non-Public (6900)

438	1731	Professional Salaries (01)						0
439	1732	Clerical Salaries (02)						0
440	1733	Other Salaries (03)						0
441	1734	Contracted Services (04)						0
442	1735	Supplies and Materials (05)						0
443	1736	Other Expenses (06)						0
444	1739	Sub-total	0	0	0	0	0	0

Asset Acquisition & Improvement (7000)

446	1741	Purchase of Land & Buildings (7100, 7200)						0
447	1742	Equipment (7300, 7400)						0
448	1743	Capital Technology (7350)						0
449	1744	Motor Vehicles (7500, 7600)						0
450	1749	Sub-total					0	0

Long Term Debt (8000)

452	1751	Debt Retirement/Sch Construction (8100)						0
453	1752	Debt Service/Sch Construction (8200)						0
454	1753	Debt Service/Educ. & Other (8400, 8600)						0
455	1759	Sub-total					0	0

Payments to Other Districts (9000)

457	1770	Tuition to Mass. Schools (9100)						0
458	1780	School Choice Tuition (9110)						0
459	1790	Tuition to Commonwealth Charter Schools (9120)						0
460 +	1795	Tuition to Horace Mann Charter Schools (9120)						0
461	1800	Tuition to Out-of-State Schools (9200)						0
462	1810	Tuition to Non-Public Schools (9300)						0
463	1820	Tuition to Collaboratives (9400)						0
464	1840	Sub-total	0	0	0	0	0	0
465	1850	TOTAL EXPENDITURES BY SCHOOL COMMITTEE	0	0	0	0	0	0

SCHEDULE 1 PART II EXPENDITURES

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

Record expenditures by city or town during the fiscal year ended June 30, 2004 which result in services directly related to the local school department [Regulations: s.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 Department of Education any expenses incurred on behalf of education that is 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 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 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 legal services for the School Committee (e.g. Costs of School Committee representation for collective bargaining and other litigation.)
- 1916 Record expenditures for 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 district-wide information management and technology.
- 1930 Record expenditures for library services where there is an agreement between the school committee and the municipality for specific services to be provided to students.
- 1940 Record expenditures for Health Services (3200) where there is an agreement between the school committee and the municipality for specific services to be provided to students.
- 1950 Record the expenditures for transporting pupils to and from school by major program area. Transportation costs by program must reconcile with costs and students reported on Schedule 7 and with students reported on Schedule 11.
- 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, Heating, Utilities, Maintenance of Buildings, Grounds & Equipment, and School Security Systems.
- 1990 Record expenditures for Extraordinary Maintenance (4300). **DO NOT** report employee salaries in this category. Expenditures should 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 (**\$100,000**).

SCHEDULE 1 PART II EXPENDITURES

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

- 1995 Record expenditures for Networking and Telecommunication (4400) to support the school district's infrastructure. Example: Include wiring, PBX systems, file servers, etc. Expenditures for this purpose must not exceed the per project dollar limit for extraordinary maintenance **(\$100,000)** or for non-instructional Technology equipment **(\$5,000)**. Costs exceeding these limits must be reported as a 7000 (Equipment) expenditure on line 2110.
- 1996 Record expenditures for Technology Maintenance (4450) (e.g. salaries, contracted services, supplies, etc).
- 2000 Record expenditures for Employee Benefits. These costs shall include (5100) retirement benefits, (5200) insurance for active employees, (5250) retired employees (These costs will count toward the net school spending requirement under the Education Reform Law only if they have been reported consistently on the End of Year Reports since 1993) and (5260) other non employee insurance. Report the costs of administering these programs in Finance & Administrative Services (1400), line 1910.
- 2040-2050 Record expenditures for Rental Lease of Equipment (5300), and Rental-Lease of Buildings (5350) **[Regulations: ss.10.06]**. DO NOT record leases/purchase agreements. Expenditures for this purpose may only exceed the per project dollar limit for extraordinary maintenance **(\$100,000)** or non-instruction equipment **(\$5,000)** for a three year period. After the third rental year then cost must be reported on a 7000 expenditure on Line 2100-2120 **[Guidelines: Maintain Appendix A]**.
- 2060 Notes – RANS (due in one year or less) for interest (5400) **[Regulations ss: 10.06]**.

**SCHEDULE 1
REVENUE AND EXPENDITURE SUMMARY**

	1	2	3	4	5	6	7	8	9
	REGULAR DAY	SPECIAL EDUCATION	ENGLISH LANGUAGE LEARNER PROGRAMS	C74 OCCU- PATIONAL DAY	EXPANDED PROGRAMS FOR LOW INCOME	ADULT EDUCATION	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL
473	1900	School Committee (1110)							0
474 +	1910	Business and Finance (1410)							0
475 +	1912	Human Resources and Benefits (1420)							0
476 +	1914	Legal Services for School Committee (1430)							0
477 +	1916	Legal Settlements (1435)							0
478 +	1920	District-wide Info Management and Technology (1450)							0
479 +	1930	Librarians and Media Center Directors (2340)						0	0
480 +	1935	Other Instructional Materials (2415)						0	0
481	1940	Health Services (3200)							0
482	1950	Pupil Transportation (3300)							0
483	1960	School Security (3600)							0
484	1970	School Custodial Services (4110)							0
485	1972	Heating of School Buildings (4120)							0
486	1974	School Utility Services (4130)							0
487	1975	Maintenance of School Grounds (4210)							0
488	1976	Maintenance of School Buildings (4220)							0
489	1978	School Building Security System (4225)							0
490	1979	Maintenance of School Equipment (4230)							0
491	1990	Extraordinary Maintenance (4300)							0
492	1995	Networking & Telecommunications (4400)							0
493	1996	Technology Maintenance (4450)							0
494	2000	Employer Retirement Contributions (5100)							0
495	2010	Insurance For Active Employees (5200)							0
496	2020	Insurance For Retired School Employees (5250)							0
497	2030	Other Non-Employee Insurance (5260)							0
498	2040	Rental-Lease Equipment (5300)							0
499	2050	Rental-Lease Buildings (5350)							0
500	2060	Short-Term Interest (5400)							0

SCHEDULE 1 PART II EXPENDITURES

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

Line Number

- 2065-2090 Record expenditures for short term BAN interest (5450), Other Fixed Charges (5500), Health Non-Public Schools (6800) and Transportation Non-Public Schools (6900). Include the costs of school crossing guards under 5500. DO NOT include the costs associated with lease/purchase agreements **[Guidelines: Maintain Appendix A]**.
- 2100-2120 Record expenditures for the Acquisition and Improvement of school sites (7100), school buildings (7200), school equipment (7300, 7400) capital technology (7350) and motor vehicles (7500, 7600). Expenditures should include the principal of a loan or the cost of a lease purchase agreement. Expenditures classified as a 7000 account must exceed the per project dollar limits for extraordinary maintenance **(\$100,000)** or non-instructional equipment **(\$5,000)**.
- 2130-2140 Record annual expenditures relating to long term School Construction debt for principal (8100) and interest (8200). Bond anticipation notes (BANS) must be included on Line 2065. Extraordinary maintenance projects must be included on line 1990.
- 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 (8300) 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, Horace Mann Charter Schools, and payments to collaboratives by non-members by function (9100). Corresponding students must be reported on Schedule 11, Column 4 (and Column 3 for special needs students).
- 2220-2230 Tuition payments to choice or charter schools paid by sending district are deducted from its Chapter 70. School Choice tuition (9110) and Charter School tuition (9120) are treated as an expenditure. This section has been completed by the State Department of Education. Corresponding students have been reported on Schedule 11, Column 7 and 8. Refer to School Choice and Charter Activity Attachment.
- 2240-2250 Record by major program area tuition payments to out of state schools (9200) and to non-public schools (9300). Corresponding students must be reported on Schedule 11, Column 4 (and Column 3 for special needs students).
- 2260 Record by major program area payments to member collaboratives (9400). Corresponding students must be reported on Schedule 11, Column 4 (and Column 3 for special needs students).
- 2270 Record payment for assessments to member regional school districts (9500). Include both the academic and vocational assessment, as appropriate. Include total assessment including operating, transportation and capital cost. Also include payments made to Essex Agricultural and Technical High School through the local aid distribution.

SCHEDULE 1
REVENUE AND EXPENDITURE SUMMARY

	1	2	3	4	5	6	7	8	9	
	REGULAR DAY	SPECIAL EDUCATION	ENGLISH LANGUAGE LEARNER PROGRAMS	C74 OCCU- PATIONAL DAY	EXPANDED PROGRAMS FOR LOW INCOME	ADULT EDUCATION	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL	
501	2065	Short Term Interest - Bans (5450)								0
502	2070	Other Fixed Charges (5500)								0
503	2080	Health Non-Public Schools (6800)								0
504	2090	Transportation Non-Public Schools (6900)								0
505	2100	Purchase of Land & Buildings (7100, 7200)								0
506	2110	Equipment (7300, 7400)								0
507	2115	Capital Technology (7350)								0
508	2120	Motor Vehicles (7500, 7600)								0
509	2130	Long-Term Debt Retire/Sch Construction (8100)								0
510	2140	Long-Term Debt Service/Sch Construction (8200)								0
511	2200	Long-Term Debt Service/Educ & Other (8400, 8600)								0
	Payments to Other Districts (9000)									
513	2210	Tuition to Mass. Schools (9100)								0
514	2220	School Choice Tuition (9110)								0
515	2230	Tuition to Commonwealth Charter Schools (9120)								0
516 +	2235	Tuition to Horace Mann Charter Schools (9120)								0
517	2240	Tuition to Out-of-State Schools (9200)								0
518	2250	Tuition to Non-Public Schools (9300)								0
519	2260	Tuition to Collaboratives (9400)								0
520	2270	Regional School Assessment (9500)								0
521	2280	0	0	0	0	0	0	0	0	
522	2290	TOTAL EXPENDITURES BY CITY OR TOWN								0

SCHEDULE 1 PART II EXPENDITURES

C.1. EXPENDITURES BY THIRD PARTIES

Report expenditures by third party payers (e.g. Blue Cross, Medicaid) for services to children with special education needs that would otherwise have been paid by the school districts. DO NOT include payments by third parties for services not part of the students individualized educational plan. Expenditures by other state agencies shall be included. However, DO NOT include expenditures made by collaboratives or Department of Education Institutional Schools. In some cases the district may be reimbursed by third parties for expenditures previously made. If this occurs, adjust the district's recorded expenditures downward when the reimbursement is received so that recorded data will reflect net expenditures.

Line Number

- 2600-2630 Record by major program area expenditures by third parties on behalf of school district pupils during the fiscal year ended June 30, 2004. Record either the actual dollars expended by third parties (when known to a school district) or what the school district would have paid for these services if third party entitlements were not accessed.
- 2640 Record by major program area expenditures by third-parties not included in lines 2600-2630.

**SCHEDULE 1
REVENUE AND EXPENDITURE SUMMARY**

	1	2	3	4	5	6	7	8	9
	REGULAR DAY	SPECIAL EDUCATION	ENGLISH LANGUAGE LEARNER PROGRAMS	C74 OCCU- PATIONAL DAY	EXPANDED PROGRAMS FOR LOW INCOME	ADULT EDUCATION	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL
530	2600	Instructional Services (2000)							0
531	2610	Health Services (3200)							0
532	2620	Pupil Transportation (3300)							0
533	2630	Tuition Payments (9000)							0
534	2640	Other							0
535	2650	TOTAL EXPENDITURES BY THIRD PARTIES	0	0	0	0	0	0	0

SCHEDULE 1 PART II EXPENDITURES

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

All expenditures on this schedule are to be reported by function on Lines 2800-3070. Record all Revolving Fund expenditures in Columns 6 through 9. "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. Report only amounts expended in the GRANT year. **Amounts listed should match Final Expenditure Reports.** Include funds expended for all object of expenditures (i.e. salaries, supplies and materials, other expenses and equipment) by functional codes (1000-9000). Please note – DO NOT FILL IN AMOUNTS IN THE 2000 SERIES OF EXPENDITURES (INSTRUCTIONAL); THESE CELLS ARE FORMULAS AND AUTOMATICALLY REFERENCE SCHEDULE 3. [Guidelines]

Column

1. Report expenditures from federal funds distributed by the State Department of Education during the fiscal year 2004.
2. Record expenditures from all other federal grants received directly from the federal government.
3. Report expenditures from state funds distributed by the Department of Education during the fiscal year ending June 30, 2004 or in accordance with final grant.
4. Report expenditures from all other state grants not distributed through the State Department of Education.
5. Record expenditures from the Special Education Reimbursement fund ("Circuit Breaker").
6. Record expenditures from Private Grants.
7. Record expenditures from School Choice tuition receipts reported on Schedule 1, Line 630 (Ch76, MGL, 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 transfer to a municipality or transfer to the school committee budget. Record expenditures for out of district tuition (Ch 71, MGL, Sec 71F) and summer school tuition (Ch 71, MGL, Sec 71E).
8. Record expenditures from Athletics and Other Student Body Activities accounts (Ch 71, MGL, Sec 47).
9. Record expenditures from the School Lunch Program (Ch 548, ss. 3 and 4 Acts of 1948).
10. Record all other Local Receipts including: culinary arts programs in high schools (Ch 71 MGL, Sec 17A); culinary arts and other programs in vocational schools (Ch 74 MGL, Sec 14B); reimbursement for lost school books or for costs of industrial arts supplies (Ch 44, MGL, Sec 53(3)); self supporting recreation and park services (Ch 44, MGL, Sec 53D); insurance reimbursements for damages (Ch 44, MGL, Sec 53(2)); rental of school facilities; adult education and continuing education programs (Ch 71, MGL, Sec 71E); or community school programs under \$3,000 (Ch 71, MGL, Sec 71C).
11. 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
		Federal Grants		State Grants		Revolving and Special Funds						Total
		DOE Admin-istered	Other	DOE Admin-istered	Other	Circuit Breaker	Private Grants & Gifts	Sch Choice & Other Day Tuition	Athletic Fund	School Lunch	Other Local Receipts	
544 +	2801	School Committee (1110)										0
545 +	2802	Superintendent (1210)										0
546 +	2803	Assistant Superintendents (1220)										0
547 +	2804	Other District-Wide Administration (1230)										0
548 +	2805	Business and Finance (1410)										0
549 +	2806	Human Resources and Benefits (1420)										0
550 +	2807	Legal Service For School Committee (1430)										0
551 +	2808	Legal Settlements (1435)										0
552 +	2809	District-wide Information Mgmt and Tech (1450)										0
		Instruction										
554 +	2810	Curriculum Directors (Supervisory) (2110)	0	0	0	0	0	0	0		0	0
555 +	2811	Department Heads (Non-Supervisory) (2120)	0	0	0	0	0	0	0		0	0
556 +	2812	School Leadership-Building (2210)	0	0	0	0	0	0	0		0	0
557 +	2813	Curriculum Leaders/Department Heads-Building Level (2220)	0	0	0	0	0	0	0		0	0
558 +	2814	Building Technology (2250)	0	0	0	0	0	0	0		0	0
559 +	2815	Teachers, Classroom (2305)	0	0	0	0	0	0	0		0	0
560 +	2816	Teachers, Specialists (2310)	0	0	0	0	0	0	0		0	0
561 +	2817	Instructional Coordinators and Team Leaders (2315)	0	0	0	0	0	0	0		0	0
562 +	2818	Medical/ Therapeutic Services (2320)	0	0	0	0	0	0	0		0	0
563 +	2819	Substitute Teachers (2325)	0	0	0	0	0	0	0		0	0
564 +	2820	Non-Clerical Paraprofs./Instructional Assistants (2330)	0	0	0	0	0	0	0		0	0
565 +	2821	Librarians and Media Center Directors (2340)	0	0	0	0	0	0	0		0	0
566 +	2822	Professional Development Leadership (2351)	0	0	0	0	0	0	0		0	0
567 +	2823	Teacher/Instructional Staff-Professional Days (2353)	0	0	0	0	0	0	0		0	0
568 +	2824	Substitutes for Instructional Staff at Prof. Development (2355)	0	0	0	0	0	0	0		0	0
569 +	2825	Prof. Development Stipends, Providers and Expenses (2357)	0	0	0	0	0	0	0		0	0
570 +	2826	Textbooks and Related Software/Media/Materials (2410)	0	0	0	0	0	0	0		0	0
571 +	2827	Other Instructional Materials (2415)	0	0	0	0	0	0	0		0	0
572 +	2828	Instructional Equipment (2420)	0	0	0	0	0	0	0		0	0
573 +	2829	General Supplies (2430)	0	0	0	0	0	0	0		0	0
574 +	2830	Other Instructional Services (2440)	0	0	0	0	0	0	0		0	0
575 +	2831	Classroom Instructional Technology (2451)	0	0	0	0	0	0	0		0	0
576 +	2832	Other Instructional Hardware (2453)	0	0	0	0	0	0	0		0	0
577 +	2833	Instructional Software (2455)	0	0	0	0	0	0	0		0	0
578 +	2834	Guidance Counselors and Adjustment Counselors (2710)	0	0	0	0	0	0	0		0	0
579 +	2835	Testing and Assessment (2720)	0	0	0	0	0	0	0		0	0
580	2836	Psychological Services (2800)	0	0	0	0	0	0	0		0	0
581	2900	TOTAL INSTRUCTION (2000)	0	0	0	0	0	0	0		0	0

SCHEDULE 1 PART II EXPENDITURES

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

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

Line Number

2910 -3026 Record expenditures for the following by functions:

- 3100- Attendance & Parent Liaison Services
- 3200- Medical/Health Services
- 3300- Transportation Services- To & from school from fees
- 3400- Food Services
- 3510- Athletic s
- 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- Networking & Telecommunications
- 4450- Technology Maintenance
- 5100- Employer Retirement Contributions
- 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

3030 Record amounts charged to grants as Indirect Cost Transfers.

3042-3046 Record expenditures by the following functions:

- 6200- Civic Activities
- 6300- Recreation Services

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
	Federal Grants		State Grants		Revolving and Special Funds						Total
	DOE Admin-istered	Other	DOE Admin-istered	Other	Circuit Breaker	Private Grants & Gifts	Sch Choice & Other Day Tuition	Athletic Fund	School Lunch	Other Local Receipts	
583	2910	Attendance and Parent Liaison Services (3100)									0
584	2920	Medical/Health Services (3200)									0
585	2930	Transportation Services (3300)									0
586	2940	Food Services (3400)									0
587	2950	Athletics (3510)									0
588	2960	Other Student Body Activities (3520)									0
589	2965	School Security (3600)									0
590 +	2971	Custodial Services (4110)									0
591 +	2972	Heating of Buildings (4120)									0
592 +	2973	Utility Services (4130)									0
593 +	2974	Maintenance of Grounds (4210)									0
594 +	2975	Maintenance of Buildings (4220)									0
595 +	2976	Building Security System (4225)									0
596 +	2977	Maintenance of Equipment (4230)									0
597	2980	Extraordinary Maintenance (4300)									0
598 +	2982	Networking and Telecommunications (4400)									0
599 +	2984	Technology Maintenance (4450)									0
600	2991	Employer Retirement Contributions (5100)									0
601 +	2992	Insurance for Active Employees (5200)									0
602 +	2993	Insurance for Retired School Employees (5250)									0
603 +	2994	Other Non-Employee Insurance (5260)									0
604 +	3012	Rental Lease of Equipment (5300)									0
605 +	3014	Rental Lease of Buildings (5350)									0
606 +	3022	Short Term Interest RAN's (5400)									0
607 +	3024	Short Term Interest BAN'S (5450)									0
608 +	3026	Other Fixed Charges (5500)									0
609	3030	Indirect Cost Transfers									0
610 +	3042	Civic Activities (6200)									0
611 +	3044	Recreation Services (6300)									0
612 +	3046	Health Services to Non-Public Schools (6800)									0

SCHEDULE 1 PART II EXPENDITURES

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

For questions regarding classification of expenditures by function, please refer to Guidelines for Student & 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
- 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.
- 3076-3077 Record tuition payments to out of state (9200), and to non public schools (9300). Corresponding students must be reported on Schedule 11, Columns 4 (and Column 3 for special education students).
- 3078 Record by major program area payments to member collaboratives (9400). Corresponding students must be reported on Schedule 11, Column 4 (and Column 3 for special education students).

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
	Federal Grants		State Grants		Revolving and Special Funds						Total
	DOE Admin-istered	Other	DOE Admin-istered	Other	Circuit Breaker	Private Grants & Gifts	Sch Choice & Other Day Tuition	Athletic Fund	School Lunch	Other Local Receipts	
613 +	3048	Transportation To Non-Public Schools (6900)									0
614 +	3052	Purchase of Land & Buildings (7100, 7200)									0
615 +	3054	Equipment (7300, 7400)									0
616 +	3056	Capital Technology (7350)									0
617 +	3058	Motor Vehicles (7500, 7600)									0
618 +	3062	Debt Retirement/Sch Construction (8100)									0
619 +	3064	Debt Service/Sch Construction (8200)									0
620 +	3066	Debt Service/Educ. & Other (8400, 8600)									0
621 +	3072	Tuition to Mass. Schools (9100)									0
622 +	3075	Tuition to Horace Mann Charter Schools (9120)									0
623 +	3076	Tuition to Out-of-State Schools (9200)									0
624 +	3077	Tuition to Non-Public Schools (9300)									0
625 +	3078	Tuition to Collaboratives (9400)									0
626	3080	TOTAL GRANT & SPECIAL FUND EXPENDITURES	0	0	0	0	0	0	0	0	0

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

Schedule 2 shall 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 indebtedness 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. These 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, 2004 for the minimum local contribution required under Chapter 70 (Education Reform) from each member listed in Column 1.
- *3. Record revenues received during the fiscal year ended June 30, 2004 for categories included in Chapter 70 (Education Reform) in excess of the minimum local contribution from each member.
- *4. Record revenues received during the fiscal year ended June 30, 2004 for transportation and for categories not included in Chapter 70 (Education Reform) from each member.
- *5. Record revenues received during the fiscal year ended June 30, 2004 for capital and debt service assessments from each member.
6. Total of Columns 2, 3, 4, and 5.

Schedule 2, Column 6, Line 3370 (J662) must equal Schedule 1, Line 10, Column 9 (M17).

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

SCHEDULE 2

**FY04 ASSESSMENTS RECEIVED FROM MEMBER
TOWNS OR CITIES OF REGIONAL SCHOOL DISTRICTS**

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

MEMBER CITY/TOWN NAME

635	3100					0
636	3110					0
637	3120					0
638	3130					0
639	3140					0
640	3150					0
641	3160					0
642	3170					0
643	3180					0
644	3190					0
645	3200					0
646	3210					0
647	3220					0
648	3230					0
649	3240					0
650	3250					0
651	3260					0
652	3270					0
653	3280					0
654	3290					0
655	3300					0
656	3310					0
657	3320					0
658	3330					0
659	3340					0
660	3350					0
661	3360					0
662	3370	TOTAL ASSESSMENTS RECEIVED FROM MEMBERS	0	0	0	0

Difference from
Sched. 1

0

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

1-8. Expenditures from the School Committee appropriations.

10. 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, English Language Learner Programs, Chapter 74 Occupational Day, Expanded Programs for Low Income, and Other Programs.

Questions regarding the classification of expenditures should be answered in Guidelines for Student and Financial Reporting section III.

PART I GENERAL FUND EXPENDITURES

Line Number

- | | |
|-----------|---|
| 3401-3409 | Record expenditures for Curriculum Directors (2110) by program (e.g. Regular Day) and object (e.g. Professional Salaries). Include salaries and expenses for Directors of Curriculum, English Language Learner Programs, Special Education, Academic Support and other managers responsible for delivery of student instructional programs at the district level. |
| 3411-3419 | Record expenditures salaries and expenses for non supervisory Department Heads (2120). |
| 3421-3429 | Record expenditures, salaries, and expenses for School Leadership personnel (2210) including principal and school office staff. |
| 3431-3439 | Record expenditures salaries, stipends, and expenses for School Curriculum Leaders/Department Heads (2220) at the building level including academic department heads and Curriculum directors. |

SCHEDULE 3 COMPUTER INSTRUCTIONS

Microsoft Excel - 04eoy003

File Edit View Insert Format Tools Data Window Help Acrobat

025 Acushnet Elementary Sch

2003-2004 End of Year Pupil and Financial Report
Schedule 3 Individual School Expenditures

LEA	District	School	Name
999	State Total	025	Acushnet Elementary Sch

Print this School Update to Database

1	2	3	4	5	6
REGULAR DAY	SPECIAL EDUCATION	ENGLISH LANGUAGE LEARNER PROGRAMS	CHAPTER 74 OCCUPATIONAL DAY	EXPANDED PROG FOR LOW INCOME	ADULT EDUCATION

Line	Curriculum Directors (Supervisory) (2110)					
15	3401 Professional Salaries (01)					
16	3402 Clerical Salaries (02)					
17	3403 Other Salaries (03)					
18	3404 Contracted Services (04)					
19	3405 Supplies and Materials (05)					
20	3406 Other Expenses (06)					
21	3409 Sub-total	0	0	0	0	0
22	Department Heads (Non-Supervisory) (2120)					
23	3411 Professional Salaries (01)					
24	3412 Clerical Salaries (02)					
25	3413 Other Salaries (03)					
26	3414 Contracted Services (04)					
27	3415 Supplies and Materials (05)					
28	3416 Other Expenses (06)					
29	3419 Sub-total	0	0	0	0	0
30	School Leadership-Building (2210)					
31	3421 Professional Salaries (01)					
32	3422 Clerical Salaries (02)					
33	3423 Other Salaries (03)					
34	3424 Contracted Services (04)					
35	3425 Supplies and Materials (05)					
36	3426 Other Expenses (06)					
37	3429 Sub-total					

Ready schedule3 schedule3_total edits reports

Use the pull down menu to select a school.

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

Select the *schedule3* tab to activate the worksheet.

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

SCHEDULE 3 COMPUTER INSTRUCTIONS (CONTINUED)

		1	2	3	4	5	6
14	Line Curriculum Directors (Supervisory) (2110)						
15	3401 Professional Salaries (01)	0	0	0	0	0	0
16	3402 Clerical Salaries (02)	0	0	0	0	0	0
17	3403 Other Salaries (03)	0	0	0	0	0	0
18	3404 Contracted Services (04)	0	0	0	0	0	0
19	3405 Supplies and Materials (05)	0	0	0	0	0	0
20	3406 Other Expenses (06)	0	0	0	0	0	0
21	3409 Sub-total	0	0	0	0	0	0
22	Department Heads (Non-Supervisory) (2120)						
23	3411 Professional Salaries (01)	0	0	0	0	0	0
24	3412 Clerical Salaries (02)	0	0	0	0	0	0
25	3413 Other Salaries (03)	0	0	0	0	0	0
26	3414 Contracted Services (04)	0	0	0	0	0	0
27	3415 Supplies and Materials (05)	0	0	0	0	0	0
28	3416 Other Expenses (06)	0	0	0	0	0	0
29	3419 Sub-total	0	0	0	0	0	0
30	School Leadership-Building (2210)						
31	3421 Professional Salaries (01)						
32	3422 Clerical Salaries (02)						
33	3423 Other Salaries (03)						
34	3424 Contracted Services (04)						
35	3425 Supplies and Materials (05)						
36	3426 Other Expenses (06)						
37	3429 Sub-total						
38	School Curriculum Leaders/Department Heads-Building Level (2220)						
39	3431 Professional Salaries (01)	0	0	0	0	0	0
40	3432 Clerical Salaries (02)	0	0	0	0	0	0
41	3433 Other Salaries (03)	0	0	0	0	0	0
42	3434 Contracted Services (04)	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)

Microsoft Excel - 04eoy003

File Edit View Insert Format Tools Data Window Help Acrobat

Draw

E673 =schedule3_totalC15

			1	2	3	4	5	6
			REGULAR DAY	SPECIAL EDUCATION	ENGLISH LANGUAGE LEARNER PROGRAMS	C74 OCCUPATIONAL DAY	EXPANDED PROGRAMS FOR LOW INCOME	ADULT EDUCATION
SCHEDULE 3								
INSTRUCTIONAL EXPENDITURES								
I. GENERAL FUND								
Curriculum Directors (Supervisory) (2110)								
673	673	3401	Professional Salaries (01)	0	0	0	0	0
674	674	3402	Clerical Salaries (02)	0	0	0	0	0
675	675	3403	Other Salaries (03)	0	0	0	0	0
676	676	3404	Contracted Services (04)	0	0	0	0	0
677	677	3405	Supplies and Materials (05)	0	0	0	0	0
678	678	3406	Other Expenses (06)	0	0	0	0	0
679	679	3409	Sub-total	0	0	0	0	0
Department Heads (Non-Supervisory) (2120)								
681	681	3411	Professional Salaries (01)	0	0	0	0	0
682	682	3412	Clerical Salaries (02)	0	0	0	0	0
683	683	3413	Other Salaries (03)	0	0	0	0	0
684	684	3414	Contracted Services (04)	0	0	0	0	0
685	685	3415	Supplies and Materials (05)	0	0	0	0	0
686	686	3416	Other Expenses (06)	0	0	0	0	0
687	687	3419	Sub-total	0	0	0	0	0
School Leadership-Building (2210)								
689	689	3421	Professional Salaries (01)					
690	690	3422	Clerical Salaries (02)					
691	691	3423	Other Salaries (03)					
692	692	3424	Contracted Services (04)					
693	693	3425	Supplies and Materials (05)					
694	694	3426	Other Expenses (06)					
695	695	3429	Sub-total					

Ready

The district totals are brought directly into Schedule 3 and the corresponding cells in Schedule 1 of the eoy04 worksheet using cell references

Select the eoy04 tab to activate the worksheet.

**SCHEDULE 3
INSTRUCTIONAL EXPENDITURES**

1	2	3	4	5	6	7	8	9	10
REGULAR DAY	SPECIAL EDUCATION	ENGLISH LANGUAGE LEARNER PROGRAMS	C74 OCCU- PATIONAL DAY	EXPANDED PROGRAMS FOR LOW INCOME	ADULT EDUCATION	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL	CITY/TOWN APPRO- PRIATION

I. GENERAL FUND

Curriculum Directors (Supervisory) (2110)

671	3401	Professional Salaries (01)	0	0	0	0	0	0	0	0
672	3402	Clerical Salaries (02)	0	0	0	0	0	0	0	0
673	3403	Other Salaries (03)	0	0	0	0	0	0	0	0
674	3404	Contracted Services (04)	0	0	0	0	0	0	0	0
675	3405	Supplies and Materials (05)	0	0	0	0	0	0	0	0
676	3406	Other Expenses (06)	0	0	0	0	0	0	0	0
677	3409	Sub-total	0	0	0	0	0	0	0	0

Department Heads (Non-Supervisory) (2120)

679	3411	Professional Salaries (01)	0	0	0	0	0	0	0	0
680	3412	Clerical Salaries (02)	0	0	0	0	0	0	0	0
681	3413	Other Salaries (03)	0	0	0	0	0	0	0	0
682	3414	Contracted Services (04)	0	0	0	0	0	0	0	0
683	3415	Supplies and Materials (05)	0	0	0	0	0	0	0	0
684	3416	Other Expenses (06)	0	0	0	0	0	0	0	0
685	3419	Sub-total	0	0	0	0	0	0	0	0

School Leadership-Building (2210)

687	3421	Professional Salaries (01)							0	0
688	3422	Clerical Salaries (02)							0	0
689	3423	Other Salaries (03)							0	0
690	3424	Contracted Services (04)							0	0
691	3425	Supplies and Materials (05)							0	0
692	3426	Other Expenses (06)							0	0
693	3429	Sub-total							0	0

School Curriculum Leaders/Department Heads-Building Level (2220)

695	3431	Professional Salaries (01)	0	0	0	0	0	0	0	0
696	3432	Clerical Salaries (02)	0	0	0	0	0	0	0	0
697	3433	Other Salaries (03)	0	0	0	0	0	0	0	0
698	3434	Contracted Services (04)	0	0	0	0	0	0	0	0
699	3435	Supplies and Materials (05)	0	0	0	0	0	0	0	0
700	3436	Other Expenses (06)	0	0	0	0	0	0	0	0
701	3439	Sub-total	0	0	0	0	0	0	0	0

SCHEDULE 3 INSTRUCTIONAL SERVICE EXPENDITURES (2000) BY SCHOOL

PART I GENERAL FUND EXPENDITURES (CONTINUED)

Line Number

- 3441-3449 Record expenditures for the salary and expenses for non-instructional building technology. Expenditures can include the principal portion of a loan or the cost of a lease/purchase agreement. Expenditures for items over \$5,000 must be reported as a capital (7000) expense. Include salaries, hardware, software and other expenditures.
- 3450 Record expenditures for salaries of certified teachers with primary responsibility for teaching designated curriculum to established classes of students in a group instruction setting (2305). Include itinerant music, art and physical education teachers and others who travel from classroom to classroom and/or school to school.
- Record expenditures for salaries of certified teachers who provide individualized instruction to students (one to one or small groups) to supplement the services delivered by the student's classroom teachers. Include reading recovery, Title 1 reading specialists, special education, academic support, and language acquisition services.
- Record expenditures for the salaries of non-supervisory instructional Coordinators and Team Leaders (2315). Include Curriculum facilitators, department chairs.
- 3465-3469 Record expenditures for Medical/Therapeutic Services (2320) provided by licensed practitioners, including OT, PT, Speech and Vision.
- Record expenditures for Substitute Teachers (2325) including long and short term as well as certified and non certified teachers who cover vacant positions or absences.
- 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	8	9	10
REGULAR DAY	SPECIAL EDUCATION	ENGLISH LANGUAGE LEARNER PROGRAMS	C74 OCCU- PATIONAL DAY	EXPANDED PROGRAMS FOR LOW INCOME	ADULT EDUCATION	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL	CITY/TOWN APPRO- PRIATION

I. GENERAL FUND

Building Technology (2250)

703	3441	Professional Salaries (01)						0	0	
704	3442	Clerical Salaries (02)						0	0	
705	3443	Other Salaries (03)						0	0	
706	3444	Contracted Services (04)						0	0	
707	3445	Supplies and Materials (05)						0	0	
708	3446	Other Expenses (06)						0	0	
709	3449	Sub-total						0	0	

Teachers, Classroom (2305)

711	3450	Professional Salaries (01)	0	0	0	0	0	0	0	
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Teachers, Specialists (2310)

713	3451	Professional Salaries (01)	0	0	0	0	0	0	0	
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Instructional Coordinators and Team Leaders (Non-Supervisory) (2315)

715	3461	Professional Salaries (01)	0	0	0	0	0	0	0	
716	3462	Clerical Salaries (02)	0	0	0	0	0	0	0	
717	3463	Other Salaries (03)	0	0	0	0	0	0	0	
718	3464	Sub-total	0	0	0	0	0	0	0	

Medical/ Therapeutic Services (2320)

720	3465	Professional Salaries (01)	0	0	0	0	0	0	0	
721	3466	Clerical Salaries (02)	0	0	0	0	0	0	0	
722	3467	Other Salaries (03)	0	0	0	0	0	0	0	
723	3468	Contracted Services (04)	0	0	0	0	0	0	0	
724	3469	Sub-total	0	0	0	0	0	0	0	

Substitute Teachers (2325)

726	3470	Other Salaries (03)	0	0	0	0	0	0	0	
727	3471	Contracted Services (04)	0	0	0	0	0	0	0	
728	3472	Sub-total	0	0	0	0	0	0	0	

All Non-Clerical Paraprofessionals/Instructional Assistants (2330)

730	3473	Other Salaries (03)	0	0	0	0	0	0	0	
731	3474	Contracted Services (04)	0	0	0	0	0	0	0	
732	3475	Sub-total	0	0	0	0	0	0	0	

SCHEDULE 3 INSTRUCTIONAL SERVICE EXPENDITURES (2000) BY SCHOOL

PART I GENERAL FUND EXPENDITURES (CONTINUED)

Line Number

- 3476-3479 Record expenditures for salary of Librarians and Media Center Directors (2340).
- 3481-3489 Record expenditures for the salary and expenses of a Director of Professional Development (2351).
- 3491-3493 Record expenditures for professional development related Teacher/Instructional staff days for salaries of staff who participate in in-service days beyond the contractual classroom days exceeding the 180 day requirement. Also include stipends for professional staff providing or receiving professional development services beyond the length of a regular school day.
- 3493 Record expenditures for Substitutes for Teachers/Instructional staff participating in professional development activities.
- 3495-3499 Record expenditures for Professional Development Stipends, Providers, and expenses, including teacher trainers, full time or prorated share of salaries of instructional supervisors, teachers or other professional staff who spend 50% or more of their time providing professional development. Also includes professional staff training teachers, teachers being trained to implement new curriculum or instructional practices, teachers targeted for training & support to remedy performance weaknesses, master teachers, mentor teachers, curriculum coaches and others who provide in-district profession development.
- 3504-3509 Record expenditures for Textbooks and related Media/Materials/Software (2410) including workbooks, materials and accessories such as CD-ROMs, videos etc. provided as an integrated package, printed manuals used to support direct instructional activities.

**SCHEDULE 3
INSTRUCTIONAL EXPENDITURES**

1	2	3	4	5	6	7	8	9	10
REGULAR DAY	SPECIAL EDUCATION	ENGLISH LANGUAGE LEARNER PROGRAMS	C74 OCCU- PATIONAL DAY	EXPANDED PROGRAMS FOR LOW INCOME	ADULT EDUCATION	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL	CITY/TOWN APPRO- PRIATION

I. GENERAL FUND

Librarians and Media Center Directors (2340)

734	3476	Professional Salaries (01)						0	0	0
735	3477	Clerical Salaries (02)						0	0	0
736	3478	Other Salaries (03)						0	0	0
737	3479	Sub-total						0	0	0

Professional Development Leadership (2351)

739	3481	Professional Salaries (01)						0	0	
740	3482	Clerical Salaries (02)						0	0	
741	3485	Supplies and Materials (05)						0	0	
742	3486	Other Expenses (06)						0	0	
743	3489	Sub-total						0	0	

Teacher/Instructional Staff-Professional Days (2353)

745	3491	Professional Salaries (01)	0	0	0	0	0	0	0	
746	3492	Other Salaries (03)	0	0	0	0	0	0	0	
747	3493	Sub-total	0	0	0	0	0	0	0	

Substitutes for Teachers/Instructional Staff at Prof. Development (2355)

749	3494	Other Salaries (03)	0	0	0	0	0	0	0	
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Professional Development Stipends, Providers and Expenses (2357)

751	3495	Professional Salaries (01)	0	0	0	0	0	0	0	
752	3496	Contracted Services (04)	0	0	0	0	0	0	0	
753	3497	Supplies and Materials (05)	0	0	0	0	0	0	0	
754	3498	Other Expenses (06)	0	0	0	0	0	0	0	
755	3499	Sub-total	0	0	0	0	0	0	0	

Textbooks and Related Software/Media/Materials (2410)

757	3504	Contracted Services (04)	0	0	0	0	0	0	0	
758	3505	Supplies and Materials (05)	0	0	0	0	0	0	0	
759	3506	Other Expenses (06)	0	0	0	0	0	0	0	
760	3509	Sub-total	0	0	0	0	0	0	0	

SCHEDULE 3 INSTRUCTIONAL SERVICE EXPENDITURES (2000) BY SCHOOL

PART I GENERAL FUND EXPENDITURES (CONTINUED)

Line Number

- 3514-3519 Record expenditures for Other Instruction Materials (2415) including books and other materials excluding textbooks, for use in school libraries or classroom libraries. INCLUDE CITY OR TOWN COST WHERE THERE IS AN AGREEMENT TO PROVIDE SERVICES ON LINE 3514.
- 3524-3529 Record expenditures for Instructional Equipment (2420) including vocational equipment, science lab equipment, 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 and distance learning.
- 3545-3548 Record expenditures for instructional classroom technology (2451) such as computers, servers, networks, scanners, digital cameras, etc. used in the classroom or computer laboratories.
- 3549-3552 Record expenditures for Other Instructional Hardware (2453) including computers, servers, networks, scanners, digital cameras, etc. used in school libraries and media centers.

**SCHEDULE 3
INSTRUCTIONAL EXPENDITURES**

1	2	3	4	5	6	7	8	9	10
REGULAR DAY	SPECIAL EDUCATION	ENGLISH LANGUAGE LEARNER PROGRAMS	C74 OCCU- PATIONAL DAY	EXPANDED PROGRAMS FOR LOW INCOME	ADULT EDUCATION	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL	CITY/TOWN APPRO- PRIATION

I. GENERAL FUND

Other Instructional Materials (2415)

762	3514	Contracted Services (04)	0	0	0	0	0	0	0	0
763	3515	Supplies and Materials (05)	0	0	0	0	0	0	0	0
764	3516	Other Expenses (06)	0	0	0	0	0	0	0	0
765	3519	Sub-total	0	0	0	0	0	0	0	0

Instructional Equipment (2420)

767	3524	Contracted Services (04)	0	0	0	0	0	0	0	0
768	3525	Supplies and Materials (05)	0	0	0	0	0	0	0	0
769	3526	Other Expenses (06)	0	0	0	0	0	0	0	0
770	3529	Sub-total	0	0	0	0	0	0	0	0

General Supplies (2430)

772	3535	Supplies and Materials (05)	0	0	0	0	0	0	0	0
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Other Instructional Services (2440)

774	3540	Other Salaries (03)	0	0	0	0	0	0	0	0
775	3541	Contracted Services (04)	0	0	0	0	0	0	0	0
776	3542	Supplies and Materials (05)	0	0	0	0	0	0	0	0
777	3543	Other Expenses (06)	0	0	0	0	0	0	0	0
778	3544	Sub-total	0	0	0	0	0	0	0	0

Classroom Instructional Technology (2451)

780	3545	Contracted Services (04)	0	0	0	0	0	0	0	0
781	3546	Supplies and Materials (05)	0	0	0	0	0	0	0	0
782	3547	Other Expenses (06)	0	0	0	0	0	0	0	0
783	3548	Sub-total	0	0	0	0	0	0	0	0

Other Instructional Hardware (2453)

785	3549	Contracted Services (04)	0	0	0	0	0	0	0	0
786	3550	Supplies and Materials (05)	0	0	0	0	0	0	0	0
787	3551	Other Expenses (06)	0	0	0	0	0	0	0	0
788	3552	Sub-total	0	0	0	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 (2455) including the cost of programs and licenses.
- 3561-3569 Record expenditures for the salary & 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, counseling, and other services provided by a licensed mental health professional (Psychologist, LICSWs).

**SCHEDULE 3
INSTRUCTIONAL EXPENDITURES**

1	2	3	4	5	6	7	8	9	10
REGULAR DAY	SPECIAL EDUCATION	ENGLISH LANGUAGE LEARNER PROGRAMS	C74 OCCU- PATIONAL DAY	EXPANDED PROGRAMS FOR LOW INCOME	ADULT EDUCATION	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL	CITY/TOWN APPRO- PRIATION

I. GENERAL FUND

Instructional Software (2455)

790	3553	Contracted Services (04)						0	0	
791	3554	Supplies and Materials (05)						0	0	
792	3555	Other Expenses (06)						0	0	
793	3556	Sub-total						0	0	

Guidance including Guidance Counselors and Adjustment Counselors (2710)

795	3561	Professional Salaries (01)	0	0	0	0	0	0	0	
796	3562	Clerical Salaries (02)	0	0	0	0	0	0	0	
797	3563	Other Salaries (03)	0	0	0	0	0	0	0	
798	3564	Contracted Services (04)	0	0	0	0	0	0	0	
799	3565	Supplies and Materials (05)	0	0	0	0	0	0	0	
800	3566	Other Expenses (06)	0	0	0	0	0	0	0	
801	3569	Sub-total	0	0	0	0	0	0	0	

Testing and Assessment (2720)

803	3571	Professional Salaries (01)	0	0	0	0	0	0	0	
804	3572	Clerical Salaries (02)	0	0	0	0	0	0	0	
805	3573	Other Salaries (03)	0	0	0	0	0	0	0	
806	3574	Contracted Services (04)	0	0	0	0	0	0	0	
807	3575	Supplies and Materials (05)	0	0	0	0	0	0	0	
808	3576	Other Expenses (06)	0	0	0	0	0	0	0	
809	3579	Sub-total	0	0	0	0	0	0	0	

Psychological Services (2800)

811	3581	Professional Salaries (01)	0	0	0	0	0	0	0	
812	3582	Clerical Salaries (02)	0	0	0	0	0	0	0	
813	3583	Other Salaries (03)	0	0	0	0	0	0	0	
814	3584	Contracted Services (04)	0	0	0	0	0	0	0	
815	3585	Supplies and Materials (05)	0	0	0	0	0	0	0	
816	3586	Other Expenses (06)	0	0	0	0	0	0	0	
817	3589	Sub-total	0	0	0	0	0	0	0	
818	3599	TOTAL INSTRUCTIONAL SERVICES	0	0	0	0	0	0	0	0

SCHEDULE 3 INSTRUCTIONAL SERVICE EXPENDITURES (2000) BY SCHOOL

PART II GRANTS AND OTHER FUNDING SOURCES

Column Number

1. Expenditures from federal grants administered by the Massachusetts Department of Education (DOE). Each district will be given a detailed report of all FY'04 grants. Amounts reported here should reconcile with final expenditure reports for FY'04 that will be filed with the department.
2. Expenditures from federal grants received directly or administered by another state agency.
3. Expenditures from DOE administered state grants. Each district will be given a detailed report of all FY'04 grants. Amounts reported here should reconcile with final expenditure reports for FY'04 that will be filed with the department.
4. Expenditures from state grants received from state agencies other than the DOE.
5. Expenditures from the Special Education Reimbursement Fund (Circuit Breaker).
6. Expenditures from grants received from private sources.
7. Expenditures from amounts deposited in a revolving account for School Choice or Other Tuition.
8. Expenditures from amounts deposited in Athletic & Other Revolving Funds.
9. Expenditures from fees etc.

Line Number

- | | |
|-----------|---|
| 3601-3609 | Record expenditures for Curriculum Directors (2110) by program (e.g. Regular Day) and object (e.g. Professional Salaries). Include salaries & expenses for Directors of Curriculum, English Language Learner Programs, Special Education, Academic Support and other managers responsible for delivery of student instructional programs at the district level. |
| 3611-3619 | Record expenditures salaries and expenses for non-supervisory Department Heads (2120). |
| 3621-3629 | Record expenditures salaries and expenses for School Leadership personnel (2210) including principal and school office staff. |
| 3631-3639 | Record expenditures salaries, stipends, and expenses for School Curriculum Leaders/Department Heads (2220) at the building level including academic department heads and Curriculum directors. |

SCHEDULE 3

INSTRUCTIONAL EXPENDITURES

1	2	3	4	5	6	7	8	9	10
Federal Grants		State Grants		Revolving and Special Funds					
DOE ADMIN- ISTERED FEDERAL GRANTS	OTHER FEDERAL GRANTS	DOE ADMIN- ISTERED STATE GRANTS	OTHER STATE GRANTS	CIRCUIT BREAKER	PRIVATE GRANTS	SCHOOL CHOICE & OTHER TUITION	ATHLETIC FUND	OTHER LOCAL RECEIPTS	TOTAL EXPEND- ITURES, ALL FUNDS

II GRANTS AND OTHER FUNDING SOURCES

Curriculum Directors (Supervisory) (2110)

828	3601	Professional Salaries (01)	0	0	0	0	0	0	0	0	0
829	3602	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0
830	3603	Other Salaries (03)	0	0	0	0	0	0	0	0	0
831	3604	Contracted Services (04)	0	0	0	0	0	0	0	0	0
832	3605	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0
833	3606	Other Expenses (06)	0	0	0	0	0	0	0	0	0
834	3609	Sub-total	0	0	0	0	0	0	0	0	0

Department Heads (Non-Supervisory) (2120)

836	3611	Professional Salaries (01)	0	0	0	0	0	0	0	0	0
837	3612	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0
838	3613	Other Salaries (03)	0	0	0	0	0	0	0	0	0
839	3614	Contracted Services (04)	0	0	0	0	0	0	0	0	0
840	3615	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0
841	3616	Other Expenses (06)	0	0	0	0	0	0	0	0	0
842	3619	Sub-total	0	0	0	0	0	0	0	0	0

School Leadership-Building (2210)

844	3621	Professional Salaries (01)	0	0	0	0	0	0	0	0	0
845	3622	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0
846	3623	Other Salaries (03)	0	0	0	0	0	0	0	0	0
847	3624	Contracted Services (04)	0	0	0	0	0	0	0	0	0
848	3625	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0
849	3626	Other Expenses (06)	0	0	0	0	0	0	0	0	0
850	3629	Sub-total	0	0	0	0	0	0	0	0	0

School Curriculum Leaders/Department Heads-Building Level (2220)

852	3631	Professional Salaries (01)	0	0	0	0	0	0	0	0	0
853	3632	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0
854	3633	Other Salaries (03)	0	0	0	0	0	0	0	0	0
855	3634	Contracted Services (04)	0	0	0	0	0	0	0	0	0
856	3635	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0
857	3636	Other Expenses (06)	0	0	0	0	0	0	0	0	0
858	3639	Sub-total	0	0	0	0	0	0	0	0	0

SCHEDULE 3 INSTRUCTIONAL SERVICE EXPENDITURES (2000) BY SCHOOL

PART II GRANTS AND OTHER FUNDING SOURCES (CONTINUED)

Line Number

- 3641-3649 Record Technology expenditures (2250) that support a school's daily operation. Expenditures should include the principal portion of a loan or the cost of a lease/purchase agreement. Expenditures for items over \$5,000 must be reported as a capital (7000) expense. Include salaries, hardware, software and other expenditures.
- 3650 Record expenditures for salaries of certified teachers with primary responsibility for teaching designated curriculum to established classes of students in a group instruction setting (2305). Include itinerant music, art and physical education teachers and others who travel from classroom to classroom and/or school to school.
- 3651 Record expenditures for salaries of certified teachers who provide individualized instruction to students (one to one or small groups) to supplement the services delivered by the student's classroom teachers. Include reading recovery, Title 1 reading specialists, special education, academic support, and language acquisition services.
- 3661-3664 Record expenditures for the salaries of non-supervisory Instructional Coordinators and Team Leaders (2315). Include Curriculum facilitators and department chairs.
- 3665-3669 Record expenditures for Medical/Therapeutic Services (2320) provided by licensed practitioners, including OT, PT Speech and Vision.
- 3670-3672 Record expenditures for Substitute Teachers (2325) including long and short term as well as certified and non certified teachers who cover vacant positions or absences.
- 3673-3675 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	8	9	10
Federal Grants		State Grants		Revolving and Special Funds					
DOE ADMIN- ISTERED FEDERAL GRANTS	OTHER FEDERAL GRANTS	DOE ADMIN- ISTERED STATE GRANTS	OTHER STATE GRANTS	CIRCUIT BREAKER	PRIVATE GRANTS	SCHOOL CHOICE & OTHER TUITION	ATHLETIC FUND	OTHER LOCAL RECEIPTS	TOTAL EXPEND- ITURES, ALL FUNDS

II GRANTS AND OTHER FUNDING SOURCES

Building Technology (2250)

860	3641	Professional Salaries (01)	0	0	0	0	0	0	0	0
861	3642	Clerical Salaries (02)	0	0	0	0	0	0	0	0
862	3643	Other Salaries (03)	0	0	0	0	0	0	0	0
863	3644	Contracted Services (04)	0	0	0	0	0	0	0	0
864	3645	Supplies and Materials (05)	0	0	0	0	0	0	0	0
865	3646	Other Expenses (06)	0	0	0	0	0	0	0	0
866	3649	Sub-total	0	0	0	0	0	0	0	0

Teachers, Classroom (2305)

868	3650	Professional Salaries (01)	0	0	0	0	0	0	0	0
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Teachers, Specialists (2310)

870	3651	Professional Salaries (01)	0	0	0	0	0	0	0	0
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Instructional Coordinators and Team Leaders (Non-Supervisory) (2315)

872	3661	Professional Salaries (01)	0	0	0	0	0	0	0	0
873	3662	Clerical Salaries (02)	0	0	0	0	0	0	0	0
874	3663	Other Salaries (03)	0	0	0	0	0	0	0	0
875	3664	Sub-total	0	0	0	0	0	0	0	0

Medical/ Therapeutic Services (2320)

877	3665	Professional Salaries (01)	0	0	0	0	0	0	0	0
878	3666	Clerical Salaries (02)	0	0	0	0	0	0	0	0
879	3667	Other Salaries (03)	0	0	0	0	0	0	0	0
880	3668	Contracted Services (04)	0	0	0	0	0	0	0	0
881	3669	Sub-total	0	0	0	0	0	0	0	0

Substitute Teachers (2325)

883	3670	Other Salaries (03)	0	0	0	0	0	0	0	0
884	3671	Contracted Services (04)	0	0	0	0	0	0	0	0
885	3672	Sub-total	0	0	0	0	0	0	0	0

All Non-Clerical Paraprofessionals/Instructional Assistants (2330)

887	3673	Other Salaries (03)	0	0	0	0	0	0	0	0
888	3674	Contracted Services (04)	0	0	0	0	0	0	0	0
889	3675	Sub-total	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).
- 3681-3689 Record expenditures for the salary and expenses of a Director of Professional Development (2351).
- 3691-3693 Record expenditures for professional development related Teacher/Instructional staff days for salaries of staff who participate in in-service days beyond the contractual classroom days exceeding the 180 day requirement. Also include stipends for professional staff providing or receiving professional development services beyond the length of a regular school day.
- 3694 Record expenditures for Substitutes for Teachers/Instructional staff participating in professional development activities.
- 3695-3699 Record expenditures for Professional Development Stipends, Providers, and expenses, including teacher trainers, full time or prorated share of salaries of instructional supervisors, teachers or other professional staff who spend 50% or more of their time providing professional development. Also includes professional staff training teachers, teachers being trained to implement new curriculum or instructional practices, teachers targeted for training & support to remedy performance weaknesses, master teachers, mentor teachers, curriculum coaches and others who provide in-district profession development.
- 3704-3709 Record expenditures for Textbooks and related Media/Materials/Software (2410) including workbooks, materials and accessories such as CD-ROMs, videos etc. provided as an integrated package, printed manuals used to support direct instructional activities.

SCHEDULE 3

INSTRUCTIONAL EXPENDITURES

1	2	3	4	5	6	7	8	9	10
Federal Grants		State Grants		Revolving and Special Funds					
DOE ADMIN- ISTERED FEDERAL GRANTS	OTHER FEDERAL GRANTS	DOE ADMIN- ISTERED STATE GRANTS	OTHER STATE GRANTS	CIRCUIT BREAKER	PRIVATE GRANTS	SCHOOL CHOICE & OTHER TUITION	ATHLETIC FUND	OTHER LOCAL RECEIPTS	TOTAL EXPEND- ITURES, ALL FUNDS

II GRANTS AND OTHER FUNDING SOURCES

Librarians and Media Center Directors (2340)

891	3676	Professional Salaries (01)	0	0	0	0	0	0	0	0	0
892	3677	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0
893	3678	Other Salaries (03)	0	0	0	0	0	0	0	0	0
894	3679	Sub-total	0	0	0	0	0	0	0	0	0

Professional Development Leadership (2351)

896	3681	Professional Salaries (01)	0	0	0	0	0	0	0	0	0
897	3682	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0
898	3685	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0
899	3686	Other Expenses (06)	0	0	0	0	0	0	0	0	0
900	3689	Sub-total	0	0	0	0	0	0	0	0	0

Teacher/Instructional Staff-Professional Days (2353)

902	3691	Professional Salaries (01)	0	0	0	0	0	0	0	0	0
903	3692	Other Salaries (03)	0	0	0	0	0	0	0	0	0
904	3693	Sub-total	0	0	0	0	0	0	0	0	0

Substitutes for Teachers/Instructional Staff at Prof. Development (2355)

906	3694	Other Salaries (03)	0	0	0	0	0	0	0	0	0
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Professional Development Stipends, Providers and Expenses (2357)

908	3695	Professional Salaries (01)	0	0	0	0	0	0	0	0	0
909	3696	Contracted Services (04)	0	0	0	0	0	0	0	0	0
910	3697	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0
911	3698	Other Expenses (06)	0	0	0	0	0	0	0	0	0
912	3699	Sub-total	0	0	0	0	0	0	0	0	0

Textbooks and Related Software/Media/Materials (2410)

914	3704	Contracted Services (04)	0	0	0	0	0	0	0	0	0
915	3705	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0
916	3706	Other Expenses (06)	0	0	0	0	0	0	0	0	0
917	3709	Sub-total	0	0	0	0	0	0	0	0	0

SCHEDULE 3 INSTRUCTIONAL SERVICE EXPENDITURES (2000) BY SCHOOL

PART II GRANTS AND OTHER FUNDING SOURCES (CONTINUED)

Line Number

- 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, science lab equipment, 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 and distance learning.
- 3745-3748 Record expenditures for instructional classroom technology (2451) such as computers, servers, networks, scanners, digital cameras, etc. used in the classroom or computer laboratories.
- 3749-3752 Record expenditures for Other Instructional Hardware (2453) including computers, servers, networks, scanners, digital cameras, etc. used in school libraries and media centers.

**SCHEDULE 3
INSTRUCTIONAL EXPENDITURES**

1	2	3	4	5	6	7	8	9	10
Federal Grants		State Grants		Revolving and Special Funds					
DOE ADMIN- ISTERED FEDERAL GRANTS	OTHER FEDERAL GRANTS	DOE ADMIN- ISTERED STATE GRANTS	OTHER STATE GRANTS	CIRCUIT BREAKER	PRIVATE GRANTS	SCHOOL CHOICE & OTHER TUITION	ATHLETIC FUND	OTHER LOCAL RECEIPTS	TOTAL EXPEND- ITURES, ALL FUNDS

II GRANTS AND OTHER FUNDING SOURCES

Other Instructional Materials (2415)

919	3714	Contracted Services (04)	0	0	0	0	0	0	0	0	0
920	3715	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0
921	3716	Other Expenses (06)	0	0	0	0	0	0	0	0	0
922	3719	Sub-total	0	0	0	0	0	0	0	0	0

Instructional Equipment (2420)

924	3724	Contracted Services (04)	0	0	0	0	0	0	0	0	0
925	3725	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0
926	3726	Other Expenses (06)	0	0	0	0	0	0	0	0	0
927	3729	Sub-total	0	0	0	0	0	0	0	0	0

General Supplies (2430)

929	3735	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0
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Other Instructional Services (2440)

931	3740	Other Salaries (03)	0	0	0	0	0	0	0	0	0
932	3741	Contracted Services (04)	0	0	0	0	0	0	0	0	0
933	3742	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0
934	3743	Other Expenses (06)	0	0	0	0	0	0	0	0	0
935	3744	Sub-total	0	0	0	0	0	0	0	0	0

Classroom Instructional Technology (2451)

937	3745	Contracted Services (04)	0	0	0	0	0	0	0	0	0
938	3746	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0
939	3747	Other Expenses (06)	0	0	0	0	0	0	0	0	0
940	3748	Sub-total	0	0	0	0	0	0	0	0	0

Other Instructional Hardware (2453)

942	3749	Contracted Services (04)	0	0	0	0	0	0	0	0	0
943	3750	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0
944	3751	Other Expenses (06)	0	0	0	0	0	0	0	0	0
945	3752	Sub-total	0	0	0	0	0	0	0	0	0

SCHEDULE 3 INSTRUCTIONAL SERVICE EXPENDITURES (2000) BY SCHOOL

PART II GRANTS AND OTHER FUNDING SOURCES (CONTINUED)

Line Number

- 3753-3756 Record expenditures for Instructional software (2455) including the cost of programs and licenses.
- 3761-3769 Record expenditures for the salary & 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).
- 3781-3799 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

1	2	3	4	5	6	7	8	9	10
Federal Grants		State Grants		Revolving and Special Funds					TOTAL EXPENDITURES, ALL FUNDS
DOE ADMIN-ISTERED FEDERAL GRANTS	OTHER FEDERAL GRANTS	DOE ADMIN-ISTERED STATE GRANTS	OTHER STATE GRANTS	CIRCUIT BREAKER	PRIVATE GRANTS	SCHOOL CHOICE & OTHER TUITION	ATHLETIC FUND	OTHER LOCAL RECEIPTS	

II GRANTS AND OTHER FUNDING SOURCES

Instructional Software (2455)

947	3753	Contracted Services (04)	0	0	0	0	0	0	0	0	0
948	3754	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0
949	3755	Other Expenses (06)	0	0	0	0	0	0	0	0	0
950	3756	Sub-total	0	0	0	0	0	0	0	0	0

Guidance including Guidance Counselors and Adjustment Counselors (2710)

952	3761	Professional Salaries (01)	0	0	0	0	0	0	0	0	0
953	3762	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0
954	3763	Other Salaries (03)	0	0	0	0	0	0	0	0	0
955	3764	Contracted Services (04)	0	0	0	0	0	0	0	0	0
956	3765	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0
957	3766	Other Expenses (06)	0	0	0	0	0	0	0	0	0
958	3769	Sub-total	0	0	0	0	0	0	0	0	0

Testing and Assessment (2720)

960	3771	Professional Salaries (01)	0	0	0	0	0	0	0	0	0
961	3772	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0
962	3773	Other Salaries (03)	0	0	0	0	0	0	0	0	0
963	3774	Contracted Services (04)	0	0	0	0	0	0	0	0	0
964	3775	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0
965	3776	Other Expenses (06)	0	0	0	0	0	0	0	0	0
966	3779	Sub-total	0	0	0	0	0	0	0	0	0

Psychological Services (2800)

968	3781	Professional Salaries (01)	0	0	0	0	0	0	0	0	0
969	3782	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0
970	3783	Other Salaries (03)	0	0	0	0	0	0	0	0	0
971	3784	Contracted Services (04)	0	0	0	0	0	0	0	0	0
972	3785	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0
973	3786	Other Expenses (06)	0	0	0	0	0	0	0	0	0
974	3789	Sub-total	0	0	0	0	0	0	0	0	0
975	3799	TOTAL INSTRUCTIONAL SERVICES	0	0	0	0	0	0	0	0	0

SCHEDULE 4 SPECIAL EDUCATION FUNCTIONAL EXPENDITURES BY PROTOTYPE

Schedule 4 is a detailed report of **expenditures from the school committee appropriation, municipal appropriation, or Special Ed. Reimbursement Fund (Circuit Breaker) funds, for special education programs. Expenditures are recorded separately for the combined prototypes 502.1, 502.2, 502.3 and 502.4 (Column 1)**, for the individual prototypes 502.5, 502.6, 502.7 and 502.8 (Columns 2 through 5), and for Team Evaluations and Screening (Column 6). For all lines in this schedule, the sum of Columns 1 through 6 must equal Column 7 (Total). Costs reported by prototype must have corresponding students (headcount and fee) reported by prototype on Schedule 11.

NOTE: Include both school committee and town expenditures for special education on lines 3810-3910.

Line Number

3810-3850 Record expenditures by instructional function for program prototypes and other expenditure categories. For students enrolled in prototypes 502.5 and 502.6 include only those costs associated with annual review functions.

Schedule 4, Line 3860, Column 7 must equal Schedule 3, Line 3599, Column 2

3870 Record only the total local expenditures for special education services to students in non approved private school under Public Law 94 142, Section 613, (e.g. screening, team evaluations). DO NOT record federal fund expenditures here.

Schedule 4, Line 3870, Column 7 must equal Schedule 1, Line 1729, Column 2

3880 Record tuition to other Massachusetts' school districts, and non-member collaboratives. Corresponding students must be reported on Schedule 11, Columns 3 and 4.

3885 The Department of Education will record school choice tuition for special education by prototype. Corresponding students have been reported on Schedule 11, Columns 7 and 8.

3887 The Department of Education will record charter school tuition for special education by prototype. Corresponding students have been reported on Schedule 11, Columns 7 and 8.

3890-3910 Record tuition to out of state schools, private schools and member collaboratives for special need pupils by program prototype. Corresponding students must be reported on Schedule 11, Columns 3 and 4.

Schedule 4, Line 3920, Column 7 must equal Schedule 1, Lines 1840 + 2280, Column 2

3930 Record all expenditures for all pupils served from federal funds by prototype.

3940 Record expenditures made by third parties on behalf of pupils under the prototype for the pupils served and other expenditure categories. DO NOT include expenditures made by collaboratives as these will be recorded elsewhere. See Instructions under Schedule 1 Part C.1.

SCHEDULE 4

SPECIAL EDUCATION EXPENDITURES

BY PROTOTYPE

**EXPENDITURES BY SCHOOL COMMITTEE,
BY CITY OR TOWN, AND FROM CIRCUIT BREAKER**

1	2	3	4	5	6	7
PUBLIC SCH SPEC. ED. PROGRAMS	DAY SCHOOL PROGRAMS	RESI- DENTIAL PROGRAMS	HOME OR HOSPITAL PROGRAMS	PRE- SCHOOL PROGRAMS	SCREENING AND TEAM EVAL- UATION	TOTAL
502.1 - 502.4	502.5	502.6	502.7	502.8		

Instructional Services(2000)

984	3810	Supervisory (2100)						0
985 +	3815	School Building Leadership (2200)						0
986	3820	Teaching (2300)						0
987	3830	Textbooks & Instructional Equipment (2400)						0
988	3840	Guidance (2700)						0
989	3850	Psychological (2800)						0
990	3860	TOTAL INSTRUCTIONAL SERVICES	0	0	0	0	0	0
991	3870	Non-Public Health Services (6800)						0

Payments to Other Districts (9000)

993	3880	Tuition to Mass. Schools (9100)						0
994	3885	School Choice Tuition (9110)						0
995	3887	Tuition to Commonwealth Charter Schools (9120)						0
996 +	3888	Tuition to Horace Mann Charter Schools (9120)						0
997	3890	Tuition to Out-of-State Schools (9200)						0
998	3900	Tuition to Private Schools (9300)						0
999	3910	Tuition to Collaboratives (9400)						0
1000	3920	TOTAL TUITION	0	0	0	0	0	0
1001	3930	EXPENDITURES FROM FEDERAL GRANTS						0
1002	3940	EXPENDITURES BY THIRD PARTIES						0
1003	3950	TOTAL EXPENDITURES	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 Section 10.08 of the **Regulations** and Section VIII of the **Guidelines** for specific instructions for reporting both reimbursable and non-reimbursable costs.

If any pupil transportation expenditures reported in Schedule 1, lines 1220 or 1960, (Pupil Transportation) or lines 1739 or 1469, "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 instructional costs (2300), 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 will be shown in Column L.

Differences between expenditures and riders reported by category will be shown in the transportation edits at the end of the workbook starting in cell A753.

Districts who charge fees and deposit those fees in a revolving fund should charge expenses equal to the fees received on line 2930 or 3040. **Expenditures for these fees should not be claimed on Schedule 7.**

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 to reduce racial imbalance or in accordance with an individualized education plan (IEP) 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.
3. Non Reimbursable: Record expenditures for transporting pupils less than 1 1/2 miles to and from school for regular day, bilingual or vocational 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 transportation expenditures incurred for transporting School Choice students.
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, 1999 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 transported to and from school to reduce racial imbalance and the number of special needs pupils by prototype who are transported in accordance with an individual education plan (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.
8. Non Reimbursable: Record the number of pupils (headcount) transported less than 1 1/2 miles to and from school for regular day, bilingual or vocational 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). Record School Choice expenditures and pupils only if reimbursement was not provided under the Low Income School Choice Transportation Program.
- 4020 Record expenditures and regular day pupils transported to approved Regular Day preschool programs in the public schools.
- 4030 Record expenditures and Homeless Students transported to and from schools of attendance outside the district. Homeless students are defined in Student and Financial Guidelines published by the Department of Education.
- 4060-4130 Record expenditures and special education pupils transported to and from special education programs by program prototype—**regardless of mileage**. Report data only for those pupils for which services are specified in the student's individualized educational plan.
- 4160-4170 Record expenditures and public school pupils transported to approved English Language Learner programs within the district Line (4160) and outside the district (Line 4170).
- 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).
- 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.
- 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**.
- 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 the expenditures and the students transported to and from school under the School Choice transportation reimbursement program. Record only expenditures that have not been recorded above **[Regulations: s.10.09]**.
- 4290 Total of lines 4000 through 4280.
- 4310 Record in Column 3 the amount assessed members of the Regional Transit Authority, Massachusetts Bay Transit Authority, and the Greenfield Montague Transit Authority in the fiscal year prior to the year of this report. The best source of this information is the Municipal Accountant or Assessor.
- 4320 Record in Column 3 expenditures from fees of 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).

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

**SCHEDULE 7
PUPIL TRANSPORTATION REIMBURSEMENT**

FUNCTIONS 3300, 6900

EXPENDITURES (Report Whole Dollars)					RIDERS			
1	2	3	4	5	6	7	8	9
SPECIAL ED PUPILS & PUPILS TRANSPORTED AT LEAST 1 1/2 MILES (one direction) TO AND FROM SCHOOL		NON-REIMB- URSABLE EXPENDITURES	DEPRE- CIATION (See instructions)	TOTAL (Sum of 1 thru 4)	SPECIAL ED PUPILS & PUPILS TRANSPORTED AT LEAST 1 1/2 MILES (one direction) TO AND FROM SCHOOL		NON-REIMB- URSABLE RIDERS	TOTAL (Sum of 6 thru 8)
SCHOOL TRANS VEHICLE	BY PUBLIC UTILITIES				SCH TRANS VEHICLE	BY PUBLIC UTILITIES		
REGULAR EDUCATION								
<u>REG. DAY <1.5</u>								
1015	4000	Within The District			0			0
1016	4010	Outside The District			0			0
1017	4020	To And From Regular Pre-School			0			0
1018	4030	Homeless Outside The District			0			0
1019	4040	TOTAL REGULAR EDUCATION	0	0	0	0	0	0
SPECIAL EDUCATION								
<u>SPECIAL EDUCATION ONLY</u>								
1021	4060	502.1 Modified			0			0
1022	4070	502.2 Integrated			0			0
1023	4080	502.3 Integrated 25-60%			0			0
1024	4090	502.4 Substantially Separate			0			0
1025	4100	502.5 Day School			0			0
1026	4110	502.6 Residential			0			0
1027	4120	502.7 Home Or Hospital			0			0
1028	4130	502.8 Preschool			0			0
1029	4140	TOTAL SPECIAL EDUCATION	0	0	0	0	0	0
ENGLISH LANGUAGE LEARNER PROGRAMS								
<u>ENGLISH LANGUAGE LEARNERS < 1.5</u>								
1031	4160	Within The District			0			0
1032	4170	Outside The District			0			0
OCCUPATIONAL DAY								
<u>OCCUP. DAY <1.5</u>								
1034	4190	Within The District			0			0
1035	4200	Outside The District			0			0
NON-PUBLIC TRANSPORTATION								
<u>NON-PUB <1.5</u>								
1037	4220	Within The District			0			0
1038	4230	Outside The District			0			0
OTHER PROGRAMS								
1040	4250	Racial Imbalance (Regardless of Mileage)			0			0
1041	4260	To And From Day Care Centers			0			0
1042	4270	Other School Programs			0			0
1043	4280	School Choice-Low Income			0			0
1044	4290	TOTALS FOR ALL PROGRAMS	0	0	0	0	0	0
1045	4310	PUBLIC TRANSPORTATION ASSESSMENT			0			0
1046 +	4320	Payments From Revolving and Special Funds			0			0

Transportation
Expenditures
Difference
from Sch 1

0

SCHEDULE 11 PUPIL DATA MEMBERSHIP SUMMARY

Schedule 11 is a report of pupil data by program area and type of membership (e.g. average membership, tuitioned out, etc.) for students enrolled in school and entered in the school register for all or a portion of the school year ended June 30, 2004. Please note that only students enrolled for full-time public school attendance may be reported on Schedule 11. DO NOT count any students who have been approved for home education as an alternative to full time public school attendance even if your district allows home schoolers to participate in certain school activities or use certain school facilities.

Beginning with the FY04 Schedule 11, districts should only complete the special education lines (5028 through 5040) and the regular vacation line (5140). Other lines will be populated by DOE from end-of-year data submitted to the Student Information Management System (SIMS) during the summer of 2004. (SIMS does not contain sufficient detail to allow DOE to complete the special education and regular vacation lines). DOE has also input the choice and charter special education headcount and fte information for all programs in columns 7 and 8.

Membership numbers will not be complete until the fall when DOE has inserted the regular education (5010), English Language Learner (5060) and Occupational Day (5080) memberships onto each district's file. This means that the per pupil expenditure table on the reports sheet will not be correct when districts submit the file. Once the memberships are inserted by DOE, the per pupil expenditure table will be updated and published on the DOE web site.

Schedule 11 no longer contains grade-level data.

Municipal officials of K-12 Regional School Districts may need to report students who are tuitioned to another school district of which they are not a member. DO NOT duplicate students reported by your member regional school district.

Full-time equivalency is a measure reflecting the percentage of a pupil's time that is spent in a program, as well as the percentage of the school year that pupil was enrolled. For example, a pupil spending 40 percent of his time in special education would be counted as .4 in that program, and .6 in regular education if he were enrolled for the entire school year. However, if he did not enroll until February 1 he would be counted as .5 fte for the school year. (A general rule of thumb assigns one tenth of an fte for each month enrolled). His fte in special education would be .5 times .4 yielding a result of .2. His fte in regular education would be .6 times .5 equaling .3.

SCHEDULE 11 (CONTINUED): COLUMN DESCRIPTIONS

Pupils served are reported as whole numbers (columns 1 and 5). Other columns are to be in full-time equivalency with one decimal place.

Special Education Lines 5028 through 5039

The information on these lines is needed to compute DOE's special education per pupil expenditures.

The line numbers in these rows reflect the special education placement codes in SIMS element DOE034.

In-district pupils

1. Record the number of pupils served in each special education placement type regardless of the amount of time spent in the program (headcount). Do not include these counts in column 5 unless the pupil spent part of the time enrolled in the district and another period of time in another setting. This column should include both the residents and non-residents whose fte's are counted in columns 2 and 3.
2. Record the full time equivalency for residents of the district enrolled in district schools.
3. Record the full-time equivalency for non-residents of the district enrolled in district schools, through tuition agreements, tuition waivers, or any other funding mechanism.
4. Average membership is the sum of resident and non-resident fte's for pupils enrolled in the district.

Out-of-district pupils

5. Record the head count of special needs pupils tuitioned out to collaboratives, non-public schools, or other settings. Do not include the school choice or charter school pupils in column 7 in column 5.
6. Record the full-time equivalency of special needs pupils tuitioned out to collaboratives, non-public schools, or other settings. Do not include the school choice or charter school pupils in column 8.
7. Special education tuitioned-out headcounts at charter schools and school choice districts have have been inserted by DOE.
8. Special education tuitioned-out fte's at charter schools and school choice districts have been inserted by DOE.
9. Total tuitioned-out pupils served equals the sum of columns 5 and 7.
10. Total tuitioned-out fte membership equals the sum fo columns 6 and 8.

Line Number

- | | |
|------|---|
| 5140 | Record the number of pupils served and fte membership for pupils in regular vacation programs on line 5140. Regular vacation programs are defined as "instructional programs offered during the summer to provide students with services normally provided during the school year in the regular day program." This information is needed for federal reporting purposes. |
|------|---|

SCHEDULE 13 STAFF DATA BY MAJOR PROGRAM AREA

Schedule 13 is a report of all professional instructional staff and substitutes (in full time equivalents) by major program area for the fiscal year ended June 30, 2004. All entries will be recorded with one decimal place. These entries are used to compute annual staff salary averages for the district. A preliminary average salary calculation has been included for your information. Substitutes recorded on Line 5421, Columns 3 and 4 are not included in the preliminary average salary calculation.

Column Number

1. Record all instructional supervisors by program area where indicated. This category includes all professional staff within function code 2100.
2. Record all school building leadership. This category includes all professional staff in function code 2200.
3. Record all building technology staff
4. Record all teachers by program area where indicated. The "Teacher" categories include all professional staff in function code 2305 and 2310.
5. Record all instructional Coordinators, Team Leaders, and Medical/Therapeutic Staff reported in 2315 and 2320.
6. Record all educational media specialists. The "Educational Media" category includes all professional staff in function code 2340.
7. Record all professional development staff.
8. Record all guidance counselors by program area where indicated. The "Guidance" category includes all professional staff in function code 2700.
9. Record all school psychologists by program area where indicated. The "Psychological" category includes all professional staff in function code 2800.
10. Total of Columns 1 through 9.

Line Number

- 5300-5420 Report the instructional staff whose salaries are supported by the school committee's general fund. DO NOT include staff whose salaries are paid from federal funds or special grant funds.
- School principals, educational media, and professional development specialists are reported only on Line 5420. Other instructional staff are reported by program – Regular Day, Special Education, Bilingual, Occupational Day and Expanded Low Income. Substitutes must be reported separately under Column 3 and Column 4 and must correspond to costs reported on Schedule 1 and Schedule 8.
- 5520 Report the professional instructional staff whose salaries are supported by federal funds, state grants, or special funds.

SCHEDULE 13

STAFF DATA BY MAJOR PROGRAM AREA

INSTRUCTIONAL PROGRAMS

INSTRUCTIONAL STAFF DAY PROGRAMS

SCHOOL COMMITTEE APPROPRIATION

1	2	3	4	5	6	7	8	9	10
(2100)	(2200)	(2250)	(2300)	(2315,2320)	(2340)	(2351, 2357)	(2700)	(2800)	TOTAL
DISTRICT- WIDE ACADEMIC LEADERSHIP (FTE)	SCHOOL BUILDING LEADERSHIP (FTE)	BUILDING TECH- NOLOGY (FTE)	TEACHERS: CLASS- ROOM & SPECIALIST (FTE)	INST COOR- DINATORS/ LEADERS/ MEDICAL (FTE)	LIBRARIANS AND MEDIA CENTER DIRECTORS (FTE)	PRO- FESSIONAL DEVELOP- MENT (FTE)	GUIDANCE COUNSEL- ING AND TESTING (FTE)	PSYCH- OLOGICAL SERVICES (FTE)	INSTRUC- TIONAL STAFF (FTE)

1087	5300	Regular Education Programs								0.0
1088	5310	Special Education Programs								0.0
1089	5320	English Language Learner Programs								0.0
1090	5410	Chapter 74 Occupational Day Programs								0.0
1091	5415	Expanded Low Income Programs								0.0
1092	5420	Staff Not Assigned to Program Areas								0.0
1093	5421	Substitutes								0.0
1094	5425	Total Day Programs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

1096	5450	Average Salary Calculation	0	0	0	0	0	0	0	0
------	------	-----------------------------------	---	---	---	---	---	---	---	---

FEDERAL AND STATE GRANTS AND SPECIAL FUND ONLY

1099	5520	Total Day Programs-Federal, State & Special Fund Only								0.0
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SCHEDULE 19 2004-2005 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, 2004 and ending June 30, 2005.

The information reported on this schedule will be used to determine compliance with G.L. c70 school funding requirements [Regulations: s.10.06].

For all lines in this schedule the sum of Columns 1 through 8 must equal Column 9 (Total). Refer to directions for Schedule I, Part II A, Expenditures by School Committee and Regulations 603 (CMR) 10.03.

Line Number

- 7010-7300 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/Charter Schools tuition (Line 7290), and Payments to Collaboratives (Line 7300). All others should be recorded as Undistributed.
- 7140 Note: Under New School Finance Regulations Rental – Lease costs of land, building, non-instructional equipment or other items exceeding the unit costs established in the Regulations may only be reported for 3 years as a 5300 expense. Starting in FY'2000 all 4th year lease/purchases meeting this definition must be reported as a 7000 function. School districts must maintain appropriate documentation to account for these costs [Guidelines: Appendix A].
- 7290 Regional School Districts should include the anticipated School Choice and Charter School tuition obligation.
- 7360 Record the amount budgeted for instructional costs for Pre-Kindergarten programs. This amount should already be included in the total of Instructional Services reported on line 7030.

FY04 through FY06 Capital Debt for School Construction (Regional School Districts Only)

- 7375 Chapter 70, Section 2 provides that a town's minimum contribution may be reduced by the amount by which the town's long term capital debt obligation for school construction exceeds the state-wide average costs. Record the principal and interest costs for long term capital debt for school construction anticipated in FY'2006. The amount reported should be the total annual obligation of the Regional School District and should not be offset by anticipated School Building Assistance Reimbursement. Please record a zero (0) if there is no FY'2006 Long Term Debt. The regional debt will be apportioned to member towns based on the apportionment of capital costs reported by the town on Schedule 19 unless otherwise indicated.

DO NOT include bond anticipation notes.

DO NOT include amounts bonded for extraordinary maintenance projects.

SCHEDULE 19

ANNUAL SCHOOL BUDGET
2004 - 2005

1	2	3	4	5	6	7	8	9
REGULAR DAY	SPECIAL EDUCATION	ENGLISH LANGUAGE LEARNER PROGRAMS	C74 OCCUPATIONAL DAY	EXPANDED PROGRAMS FOR LOW INCOME	ADULT EDUCATION	OTHER PROGRAMS	UNDISTRIB-UTED	TOTAL

A.1 APPROPRIATION BY SCHOOL COMMITTEE

1108	7010	Administration(1000)							0
1109	7030	Instruction (2000)							0
1110	7040	Student Services (3100,3200)							0
1111	7050	Pupil Transportation (3300)							0
1112	7060	Food Service (3400)							0
1113	7070	Student Body Activities (3510,3520)							0
1114	7075	School Security (3600)							0
1115	7080	Operations and Maintenance (4000)							0
1116	7090	Extraordinary Maintenance (4300)							0
1117	7100	Employer Retirement Contributions (5100)							0
1118	7110	Insurance for Active Employees (5200)							0
1119	7120	Insurance Retired School Employees (5250)							0
1120	7130	Other Non Employee Insurance (5260)							0
1121	7140	Rent (5300)							0
1122	7150	Debt Service-Short Term Interest (5400)							0
1123	7155	Debt Service-Short Term Interest-BANS (5450)							0
1124	7160	Other Fixed Charges (5500)							0
1125	7170	Other Community Services (6000)							0
1126	7180	Non-Public Transportation (6900)							0
1127	7190	Fixed Assets (7000)							0
1128	7200	Long-Term Debt Retirement/Sch Construction (8100)							0
1129	7210	Long-Term Debt Service/Sch Construction (8200)							0
1130	7270	Long-Term Debt Service/Educ &Other (8400,8600)							0
1131	7280	Tuition to Mass. Schools (9100)							0
1132	7285	School Choice Tuition (9110)							0
1133	7290	Tuition to Commonwealth Charter Schools (9120)							0
1134 +	7295	Tuition to Horace Mann Charter Schools (9120)							0
1135	7300	Tuition to Out-of-State Schools (9200)							0
1136	7305	Tuition to Non-Public Schools (9300)							0
1137	7310	Tuition to Collaboratives (9400)							0
1138	7320	TOTAL APPROPRIATION BY SCHOOL COMMITTEE	0	0	0	0	0	0	0

FURTHER DETAIL ON LINE 7030 FY05 INSTRUCTIONAL BUDGET: PLEASE ESTIMATE THE FY05 AMOUNTS INCLUDED FOR:

1140 7360 Pre-Kindergarten, (All Programs Including Special Ed) **FY05:**

REGIONAL SCHOOL DISTRICTS ONLY:

Populated from Schedules 1 and 19

FY04 - FY06 Long Term Capital Debt,

Principal and Interest, for School Construction

	FY04 ACTUAL	FY05 BUDGETED
1145 7375 Long-Term Debt/Sch Construction (8100, 8200)	0	0

FY06 ESTIMATED
<input type="text"/>

← Enter FY06 long-term debt estimate, principal plus interest (8100, 8200)

SCHEDULE 19 2004-2005 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 ended June 30, 2005 by function and major program area.

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.

7460 Record expenditures for extraordinary maintenance (4300) defined in Regulations s. 10.02. DO NOT report employee salaries in this category. Record these expenditures in line 7450. Expenditures classified as a 4300 account must not exceed the per project dollar limit for extraordinary maintenance of \$100,000 per school, per project.

7510 Rental – Lease costs of land, building, non-instructional equipment or other items exceeding the unit costs established in the Regulations may only be reported for 3 years as a 5300 expense. All 4th year lease/purchases meeting this definition must be reported as a 7000 function. School districts and municipalities must maintain appropriate documentation to account for these costs [Guidelines: Appendix A].

7650-7660 Municipalities must include the amount of anticipated School Choice and Charter tuition obligation.

Refer to Directions for Schedule 1, Part II, B, expenditures by City or Town and Regulation 603 (CMR) 10.04).

FY04 through FY06 Capital Debt for School Construction

7695 Chapter 70, Section 2 provides that a town's minimum contribution may be reduced by the amount by which the town's long term capital debt obligation for school construction exceeds the state-wide average costs. Record the principal and interest costs for long term capital debt for school construction anticipated in FY'2006. The amount reported should be the total annual obligation of the town and should not be offset by anticipated School Building Assistance Reimbursement. Please record a zero (0) if there is no FY'2006 Long Term Debt.

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.

DO NOT include bond anticipation notes.

DO NOT include amounts bonded for extraordinary maintenance project.

SCHEDULE 19

ANNUAL SCHOOL BUDGET
2004 - 2005

1	2	3	4	5	6	7	8	9
REGULAR DAY	SPECIAL EDUCATION	ENGLISH LANGUAGE LEARNER PROGRAMS	C74 OCCUPATIONAL DAY	EXPANDED PROGRAMS FOR LOW INCOME	ADULT EDUCATION	OTHER PROGRAMS	UNDISTRIB-UTED	TOTAL

A.2 ESTIMATED EXPENDITURES BY CITY/TOWN

1154	7400	General Administrative Services (1000)							0
1155	7420	Educational Media (2340, 2415)							0
1156	7430	Pupil Support Services (3100,3200)							0
1157	7440	Pupil Transportation (3300)							0
1158	7445	School Security (3600)							0
1159	7450	Operations and Maintenance (4000)							0
1160	7460	Extraordinary Maintenance (4300)							0
1161	7470	Employer Retirement Contributions (5100)							0
1162	7480	Insurance for Active Employees (5200)							0
1163	7490	Insurance Retired School Employees (5250)							0
1164	7500	Other Non-Employee Insurance (5260)							0
1165	7510	Rent (5300)							0
1166	7515	Debt Service-Short Term Interest (5400)							0
1167	7520	Debt Service-Short Term Interest-BANS (5450)							0
1168	7530	Other Fixed Charges (5500)							0
1169	7540	Other Community Services (6000)							0
1170	7550	Non-Public Transportation (6900)							0
1171	7560	Fixed Assets (7000)							0
1172	7570	Long-Term Debt Retirement/Sch Construction (8100)							0
1173	7580	Long-Term Debt Service/Sch Construction (8200)							0
1174	7640	Long-Term Debt Service/Educ &Other (8400,8600)							0
1175	7645	Tuition to Mass. Schools (9100)							0
1176	7650	School Choice Tuition (9110)							0
1177	7655	Tuition to Commonwealth Charter Schools (9120)							0
1178 +	7660	Tuition to Horace Mann Charter Schools (9120)							0
1179	7665	Tuition to Out-of-State Schools (9200)							0
1180	7670	Tuition to Non-Public Schools (9300)							0
1181	7675	Tuition to Collaboratives (9400)							0
1182	7680	Regional School Assessments (9500)							0
1183	7690	TOTAL EXPENDITURES BY CITY/TOWN	0	0	0	0	0	0	0

Populated from Schedules 1 and 19

FY04 - FY06 Long Term Capital Debt,
Principal and Interest, for School Construction

FY04	FY05
ACTUAL	BUDGETED
0	0

FY06
ESTIMATED

1188

7695	Long-Term Debt/Sch Construction (8100, 8200)	0	0
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← Enter FY06 long-term debt estimate, principal plus interest (8100, 8200)

SCHEDULE 19 2004-2005 ANNUAL SCHOOL BUDGET

A.3. ESTIMATED OTHER EXPENDITURES

Line Number

- 7710 Record the estimate of expenditures by third parties on behalf of the district from estimated funds to be received in fiscal year ended June 30, 2004.
- 7720 Record the estimate of expenditures to be made from estimated federal funds to be received in fiscal year ended June 30, 2005.
- 7730 Record the estimate of all other expenditures from other estimated funds to be received in fiscal year ended June 30, 2005.
- 7740 Record the estimate of expenditures to be made from School Choice revolving revenue in the fiscal year ended June 30, 2005.

SCHEDULE 19

ANNUAL SCHOOL BUDGET
2004 - 2005

1	2	3	4	5	6	7	8	9
REGULAR DAY	SPECIAL EDUCATION	ENGLISH LANGUAGE LEARNER PROGRAMS	C74 OCCU- PATIONAL DAY	EXPANDED PROGRAMS FOR LOW INCOME	ADULT EDUCATION	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL

A.3 ESTIMATED OTHER EXPENDITURES

1191	7710	THIRD PARTY EXPENDITURES							0
1192	7720	FEDERAL GRANT EXPENDITURES							0
1193	7730	OTHER ESTIMATED EXPENDITURES							0
1194	7740	EST. EXP. FROM SCHOOL CHOICE REVOLVING REVENUE							0
1195	7750	TOTAL ESTIMATED EXPENDITURES	0	0	0	0	0	0	0

SCHEDULE 19 2004-2005 ESTIMATED REVENUE GENERAL FUND

Schedule 19 shall include by major program area the estimates of revenues for the fiscal year beginning July 1, 2004 and ending June 30, 2005. For all lines in this schedule the sum of Columns 1 through 8 must equal Column 9 (Total).

B. ESTIMATED REVENUE FROM LOCAL SOURCES GENERAL FUND ONLY

Anticipated revenues shall be reported by specific accounts (e.g. tuition, fees, rental). Report only funds expected to be received during FY05.

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 FY'2005.
Schedule 19, Line 7800, Column 9 must equal Schedule 19, Line 8270, Col 6.
- 7810 This line shall be completed by regional school districts only and must reflect the total excess and deficiency funds appropriated to FY2004 spending by the regional school district.
- 7820-7840 Record by major program area the revenue to be received as tuition payments for pupils tuitioned in.
- 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 other local revenues such as vending machine receipts, etc. 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 8 as Undistributed.
- 7890 Record the receipt of medical care and assistance reimbursements for medically necessary services authorized by G.L. Chapter 44, section 72.
- 7900 Record the estimate cash value of non revenue receipts.

SCHEDULE 19

ANNUAL SCHOOL BUDGET

2004 - 2005

B. ESTIMATED REVENUES-GENERAL FUND

REVENUES FROM LOCAL SOURCES FY05

1	2	3	4	5	6	7	8	9
REGULAR DAY	SPECIAL EDUCATION	ENGLISH LANGUAGE LEARNER PROGRAMS	C74 OCCUPATIONAL DAY	EXPANDED PROGRAMS FOR LOW INCOME	ADULT EDUCATION	OTHER PROGRAMS	UNDISTRIBUTED	TOTAL

1204	7800	Assessments Received by Regional Schools							0
1205	7810	Excess & Deficiency Fund Approp							0
1206	7820	Tuition From Individuals							0
1207	7830	Tuition From Other Districts in Comm.							0
1208	7840	Tuition From Districts in Other States							0
1209	7850	Transportation Fees							0
1210	7860	Earnings on Investments							0
1211	7870	Rental of School Facilities							0
1212	7880	Other Revenue							0
1213	7890	Medical Care and Assistance							0
1214	7900	Non Revenue Receipts							0
1215	7910	TOTAL REVENUE FROM LOCAL SOURCES	0	0	0	0	0	0	0

SCHEDULE 19 2004-2005 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 9) by member city or town and by type (i.e. minimum local contribution, additional local contribution, transportation and other expenditures, 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 [Regulations: s.10.03(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, 2005 for the minimum local contribution required under Chapter 70 (Education Reform) from each member listed in Column 1.
- *3. Record revenues anticipated during the fiscal year ending June 30, 2005 for categories included in Chapter 70 (Educational Reform) in excess of the minimum local contribution from each member listed in Column 1.
- *4. Record revenues anticipated during the fiscal year ending June 30, 2005 for transportation and for categories not included in Chapter 70 (Education Reform) from each member listed in Column 1.
- *5. Record revenues anticipated during the fiscal year ending June 30, 2005 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 Chapter 71, Section B.
- *8. Record in Column 8 the amount reported on line 7810, the amount of excess and deficiency funds allocated to FY'2005 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.

**C. 2004 - 2005 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

1224	8000					0	
1225	8010					0	
1226	8020					0	
1227	8030					0	
1228	8040					0	
1229	8050					0	
1230	8060					0	
1231	8070					0	
1232	8080					0	
1233	8090					0	
1234	8100					0	
1235	8110					0	
1236	8120					0	
1237	8130					0	
1238	8140					0	
1239	8150					0	
1240	8160					0	
1241	8170					0	
1242	8180					0	
1243	8190					0	
1244	8200					0	
1245	8210					0	
1246	8220					0	
1247	8230					0	
1248	8240					0	
1249	8250					0	
1250	8260					0	
1251	8270	TOTAL ASSESSMENTS RECEIVED FROM MEMBERS	0	0	0	0	0

EXPENDITURE SUMMARY 2003 - 2004

ALL FUND TYPES

	1	2	3	4	5	6	7	8	9	10	11
	SCH COMM APPROP- RIATIONS	CITY/TOWN APPROP- RIATIONS	FEDERAL GRANTS	STATE GRANTS	CIRCUIT BREAKER	PRIVATE GRANTS & GIFTS	SCH CHOICE & OTHER TUITION	ATHLETIC FUND	SCHOOL LUNCH	OTHER LOCAL RECEIPTS	TOTAL
1260	8300 School Committee (1110)	0	0	0	0	0	0	0	0	0	0
1261	8305 Superintendent (1210)	0	0	0	0	0	0	0	0	0	0
1262	8310 Assistant Superintendents (1220)	0	0	0	0	0	0	0	0	0	0
1263	8315 Other District-Wide Administration (1230)	0	0	0	0	0	0	0	0	0	0
1264	8320 Business and Finance (1410)	0	0	0	0	0	0	0	0	0	0
1265	8325 Human Resources and Benefits (1420)	0	0	0	0	0	0	0	0	0	0
1266	8330 Legal Service For School Committee (1430)	0	0	0	0	0	0	0	0	0	0
1267	8335 Legal Settlements (1435)	0	0	0	0	0	0	0	0	0	0
1268	8340 District-wide Information Mgmt and Tech (1450)	0	0	0	0	0	0	0	0	0	0
1269	8345 Curriculum Directors (Supervisory) (2110)	0	0	0	0	0	0	0	0	0	0
1270	8350 Department Heads (Non-Supervisory) (2120)	0	0	0	0	0	0	0	0	0	0
1271	8355 School Leadership-Building (2210)	0	0	0	0	0	0	0	0	0	0
1272	8360 Curriculum Leaders/Department Heads-Building Level (2220)	0	0	0	0	0	0	0	0	0	0
1273	8365 Building Technology (2250)	0	0	0	0	0	0	0	0	0	0
1274	8370 Teachers, Classroom (2305)	0	0	0	0	0	0	0	0	0	0
1275	8375 Teachers, Specialists (2310)	0	0	0	0	0	0	0	0	0	0
1276	8380 Instructional Coordinators and Team Leaders (2315)	0	0	0	0	0	0	0	0	0	0
1277	8385 Medical/ Therapeutic Services (2320)	0	0	0	0	0	0	0	0	0	0
1278	8390 Substitute Teachers (2325)	0	0	0	0	0	0	0	0	0	0
1279	8395 Non-Clerical Paraprofs./Instructional Assistants (2330)	0	0	0	0	0	0	0	0	0	0
1280	8400 Librarians and Media Center Directors (2340)	0	0	0	0	0	0	0	0	0	0
1281	8405 Professional Development Leadership (2351)	0	0	0	0	0	0	0	0	0	0
1282	8410 Teacher/Instructional Staff-Professional Days (2353)	0	0	0	0	0	0	0	0	0	0
1283	8415 Substitutes for Instructional Staff at Prof. Development (2355)	0	0	0	0	0	0	0	0	0	0
1284	8420 Prof. Development Stipends, Providers and Expenses (2357)	0	0	0	0	0	0	0	0	0	0
1285	8425 Textbooks and Related Software/Media/Materials (2410)	0	0	0	0	0	0	0	0	0	0
1286	8430 Other Instructional Materials (2415)	0	0	0	0	0	0	0	0	0	0
1287	8435 Instructional Equipment (2420)	0	0	0	0	0	0	0	0	0	0
1288	8440 General Supplies (2430)	0	0	0	0	0	0	0	0	0	0
1289	8445 Other Instructional Services (2440)	0	0	0	0	0	0	0	0	0	0
1290	8450 Classroom Instructional Technology (2451)	0	0	0	0	0	0	0	0	0	0
1291	8455 Other Instructional Hardware (2453)	0	0	0	0	0	0	0	0	0	0
1292	8460 Instructional Software (2455)	0	0	0	0	0	0	0	0	0	0
1293	8465 Guidance Counselors and Adjustment Counselors (2710)	0	0	0	0	0	0	0	0	0	0
1294	8470 Testing and Assessment (2720)	0	0	0	0	0	0	0	0	0	0
1295	8475 Psychological Services (2800)	0	0	0	0	0	0	0	0	0	0
1296	8480 TOTAL INSTRUCTION (2000)	0	0	0	0	0	0	0	0	0	0

EXPENDITURE SUMMARY 2003 - 2004

ALL FUND TYPES

	1	2	3	4	5	6	7	8	9	10	11
	SCH COMM APPROP- RIATIONS	CITY/TOWN APPROP- RIATIONS	FEDERAL GRANTS	STATE GRANTS	CIRCUIT BREAKER	PRIVATE GRANTS & GIFTS	SCH CHOICE & OTHER TUITION	ATHLETIC FUND	SCHOOL LUNCH	OTHER LOCAL RECEIPTS	TOTAL
1297	8485	Attendance and Parent Liaison Services (3100)	0	0	0	0	0	0	0	0	0
1298	8490	Medical/Health Services (3200)	0	0	0	0	0	0	0	0	0
1299	8495	Transportation Services (3300)	0	0	0	0	0	0	0	0	0
1300	8500	Food Services (3400)	0	0	0	0	0	0	0	0	0
1301	8505	Athletics (3510)	0	0	0	0	0	0	0	0	0
1302	8510	Other Student Body Activities (3520)	0	0	0	0	0	0	0	0	0
1303	8515	School Security (3600)	0	0	0	0	0	0	0	0	0
1304	8520	Custodial Services (4110)	0	0	0	0	0	0	0	0	0
1305	8525	Heating of Buildings (4120)	0	0	0	0	0	0	0	0	0
1306	8530	Utility Services (4130)	0	0	0	0	0	0	0	0	0
1307	8535	Maintenance of Grounds (4210)	0	0	0	0	0	0	0	0	0
1308	8540	Maintenance of Buildings (4220)	0	0	0	0	0	0	0	0	0
1309	8545	Building Security System (4225)	0	0	0	0	0	0	0	0	0
1310	8550	Maintenance of Equipment (4230)	0	0	0	0	0	0	0	0	0
1311	8555	Extraordinary Maintenance (4300)	0	0	0	0	0	0	0	0	0
1312	8560	Networking and Telecommunications (4400)	0	0	0	0	0	0	0	0	0
1313	8565	Technology Maintenance (4450)	0	0	0	0	0	0	0	0	0
1314	8570	Employer Retirement Contributions (5100)	0	0	0	0	0	0	0	0	0
1315	8575	Insurance for Active Employees (5200)	0	0	0	0	0	0	0	0	0
1316	8580	Insurance for Retired School Employees (5250)	0	0	0	0	0	0	0	0	0
1317	8585	Other Non-Employee Insurance (5260)	0	0	0	0	0	0	0	0	0
1318	8590	Rental Lease of Equipment (5300)	0	0	0	0	0	0	0	0	0
1319	8595	Rental Lease of Buildings (5350)	0	0	0	0	0	0	0	0	0
1320	8600	Short Term Interest RAN's (5400)	0	0	0	0	0	0	0	0	0
1321	8605	Short Term Interest BAN'S (5450)	0	0	0	0	0	0	0	0	0
1322	8610	Other Fixed Charges (5500)	0	0	0	0	0	0	0	0	0
1323	8615	Indirect Cost Transfers	0	0	0	0	0	0	0	0	0
1324	8620	Civic Activities (6200)	0	0	0	0	0	0	0	0	0
1325	8625	Recreation Services (6300)	0	0	0	0	0	0	0	0	0
1326	8630	Health Services to Non-Public Schools (6800)	0	0	0	0	0	0	0	0	0
1327	8635	Transportation To Non-Public Schools (6900)	0	0	0	0	0	0	0	0	0

EXPENDITURE SUMMARY 2003 - 2004

ALL FUND TYPES

	1	2	3	4	5	6	7	8	9	10	11
	SCH COMM APPROP- RIATIONS	CITY/TOWN APPROP- RIATIONS	FEDERAL GRANTS	STATE GRANTS	CIRCUIT BREAKER	PRIVATE GRANTS & GIFTS	SCH CHOICE & OTHER TUITION	ATHLETIC FUND	SCHOOL LUNCH	OTHER LOCAL RECEIPTS	TOTAL
1328	8640	Purchase of Land & Buildings (7100, 7200)	0	0	0	0	0	0	0	0	0
1329	8645	Equipment (7300, 7400)	0	0	0	0	0	0	0	0	0
1330	8650	Capital Technology (7350)	0	0	0	0	0	0	0	0	0
1331	8655	Motor Vehicles (7500, 7600)	0	0	0	0	0	0	0	0	0
1332	8660	Debt Retirement/Sch Construction (8100)	0	0	0	0	0	0	0	0	0
1333	8665	Debt Service/Sch Construction (8200)	0	0	0	0	0	0	0	0	0
1334	8670	Debt Service/Educ. & Other (8400, 8600)	0	0	0	0	0	0	0	0	0
1335	8675	Tuition to Mass. Schools (9100)	0	0	0	0	0	0	0	0	0
1336	8680	School Choice Tuition (9110)	0	0	0	0	0	0	0	0	0
1337	8685	Tuition to Commonwealth Charter Schools (9120)	0	0	0	0	0	0	0	0	0
1338	8690	Tuition to Horace Mann Charter Schools (9120)	0	0	0	0	0	0	0	0	0
1339	8695	Tuition to Out-of-State Schools (9200)	0	0	0	0	0	0	0	0	0
1340	8700	Tuition to Non-Public Schools (9300)	0	0	0	0	0	0	0	0	0
1341	8705	Tuition to Collaboratives (9400)	0	0	0	0	0	0	0	0	0
1342	8710	Regional School Assessment (9500)	0	0	0	0	0	0	0	0	0
1343	8715	TOTAL EXPENDITURES, ALL FUNDS	0	0	0	0	0	0	0	0	0

2003-2004 NET SCHOOL SPENDING

Instructions for Calculating FY04 Net School Spending Carry-Over

The FY04 net school spending will be calculated in part from information entered in the main body of the End of Year Report and in part by information entered directly onto the worksheet.

The FY04 school committee expenditures from Schedule 1 will be automatically entered in the worksheet.

The FY04 school revenues will be entered in Cell C24 by the Department of Education. These revenues were submitted in Schedule 19 of the FY03 End of Year Report.

The FY04 city or town expenditures from Schedule 1 will be automatically entered for Employee Benefits (5100), Insurance (5200), Retired Employee Insurance (5250), Short Term Interest (5400 and Tuition (9000)). *Under new School Finance Regulations, tuition will be counted as an actual rather than budgeted expense.

The FY04 city or town expenditures will be entered by the Department for Administration (1000), Instruction (2000), Attendance-Health (3100, 3200), Maintenance (4000) and Rentals (5300). These amounts were submitted on Schedule 19 of the FY'03 End of Year Report.

If the original budget for FY94 in Schedule 19 of the FY93 End-of-Year Report included estimated expenditures for retired employee health insurance (5250), enter an "X" in Cell J12. Only school districts that included these costs as part of the FY94 budgeted net school spending will be allowed to include them in the actual FY04 and budgeted FY2005 net school spending. Costs must be reported in both FY04 and FY2005 in order to count toward the spending requirement.

The required FY04 net school spending amount will be recorded by the Department of Education. Any FY03 required carry-over must be entered.

For further information on the FY04 carry-over, refer to the Board of Education's Regulations on School Finance, Chapter 10.06.

Please review the FY04 and FY05 net school spending exhibits to be sure that you have accurately measured your district's compliance with the expenditure provisions of Chapter 70.

	FY04 Net School Spending	School Committee	City or Town		Total
10	1. Administration (1000)	0		<FY 04 Budget	0
11	2. Instruction (2000)	0		<FY 04 Budget	0
12	3. Attendance-Health (3100, 3200)	0		<FY 04 Budget	0
13	4. Food Services (3400)	0			0
14	5. Athletics/Student Activities/ Security (3500,3600)	0	0		0
15	6. Maintenance (4000)	0		<FY 04 Budget	0
16	7. Employee Benefits (5100)	0	0		0
17	8. Insurance (5200)	0	0		0
18	9. Retired Employee Insurance (5250)	0	0		0
19	10. Rentals (5300)	0		<FY 04 Budget	0
20	11. Short Term Interest (5400)	0	0		0
21	12. Tuition (9000)	0	0		0
22	13. Total School Spending (1 through 12)	0	0		0
23	14. School Revenues				
24	14a) FY04 School Revenues	0		<FY 04 Budget	0
25	14b) FY04 Circuit Breaker Reimbursement				0
26	14c) FY04 Charter Reimbursement				0
27	Subtotal, School Revenues (14a+14b)	0	0		0
28	15. Net School Spending (13 - 14)	0	0		0
29	16. FY04 Required Net School Spending				
30	17. FY03 Carry-Over Into FY04				
31	18. Total FY04 Requirement (16 + 17)				0
32	19. Unexpended Net School Spending (18 - 15)				0
33	20. Percent Unexpended (19 / 16)				0.00%
34	21. FY04 Carry-Over (19 or 5% of 16 or 0 if 17 > 0)				0
35	22. Penalty (19 - 21)				0

2004-2005 NET SCHOOL SPENDING

The following worksheet compares the Fiscal Year 2005 Net School Spending Requirement with the budgeted information provided on Schedule 19. Enter the required FY'2005 net school spending to compare the budgeted spending with the required spending.

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 (10.06).

To determine compliance with the FY'2005 new school spending requirement, FY'04 charter school reimbursements that are deposited in the general fund of the city or town will be included in cell Revenues.

In order to determine compliance in FY'2005, you must insert your FY'2005 net school spending requirement in Column E.

	FY05 Budgeted Net School Spending	School Committee	City or Town	Total
40	23. Administration (1000)	0	0	0
41	24. Instruction (2000)	0	0	0
42	25. Attendance-Health (3100, 3200)	0	0	0
43	26. Food Services (3400)	0		0
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 (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) FY05 Budgeted School Revenues	0		0
55	36b) Projected FY05 Circuit Breaker Reimbursement			0
56	36b) Projected FY05 Charter Reimbursement (Local Districts)			0
57	Subtotal, Net School Spending Revenues (36a+36b)	0	0	0
58	37. Net School Spending (35 - 36)	0	0	0
59	38. FY 05 Required Net School Spending			
60	39. FY 04 Carry-Over (21)			0
61	40. Total FY 05 Requirement (38 + 39)			0
62	41. Deficiency (40 - 37)			0

2003-2004 PER PUPIL EXPENDITURES

The 2003 - 2004 per pupil expenditures are computed by dividing the district's operating costs by the average pupil membership reported on Schedule 11. Operating costs are paid from funds appropriated by the local districts from tax revenues, state aid, federal impact aid and school choice revenues and include: administration, athletics, attendance, fixed charges, food, health, instruction, maintenance, student body activities. The following schedule computes the district's a per pupil expenditure by major program area. Tuition expenditures are only used in the special education per pupil costs for prototypes 502.1 through 4 and prototypes 502.7 and 8. Expenditures related to prototypes 502.6 and 7 are included in the total column H but not Column D (Special Needs). These costs will be further delineated when the Department of Education publishes the final 2003 - 2004 per pupil expenditures booklet.

Please DO NOT change these formulas, as it will impact the Department's initial review and use of your district's data.

These per pupil figures are not a measure of where a district stands relative to the foundation budget. The net school spending categories are defined in Chapter 70 and exclude among other items transportation.

	FY04 Per Pupil Expenditure All Day Programs	Regular Day	Special Needs 502.1-4 502.7,502.8	English Language Learner Programs	Occupational Day	Expanded Low Income	Total Day Programs
69	1. Instruction	0	0	0	0	0	0
70	2. Transportation	0	0	0	0	0	0
71	3. Pupil Services	0	0	0	0	0	0
72	4. Indirect Services	0	0	0	0	0	0
73	5. Tuition		0				0
74	6. Total	0	0	0	0	0	0
75	7. Average Membership	0.0	0.0	0.0	0.0		0.0
76	8. Per Pupil Expenditure	0	0	0	0		0

2003-2004 NET SCHOOL SPENDING BY FOUNDATION CATEGORIES

The following worksheet will format the expenditures reported on Schedule 1 from the school committee appropriation and town support for schools according to the Foundation Budget categories.

	FY04 Net School Spending According to Foundation Budget Categories	FY04 Net School Spending Sch Cmtee	FY04 Net School Spending Municipal	FY04 Net School Spending Total	FY04 Chapter 70 Foundation Budget	NSS as Percentage of Foundation Budget
83	Teaching Salaries	0		0		0.0
84	Support Salaries	0	0	0		0.0
85	Assistants' Salaries	0		0		0.0
86	Principals' Salaries	0		0		0.0
87	Clerical Salaries	0	0	0		0.0
88	Health Salaries	0	0	0		0.0
89	Central Office Salaries	0	0	0		0.0
90	Custodial Salaries	0		0		0.0
91	Benefits	0	0	0		0.0
92	Expanded Program	0		0		0.0
93	Professional Development	0		0		0.0
94	Athletics	0		0		0.0
95	Extra-Curricular	0		0		0.0
96	Maintenance	0	0	0		0.0
97	Special Needs Tuition	0		0		0.0
98	Miscellaneous	0	0	0		0.0
99	Books and Equipment	0		0		0.0
100	Extraordinary Maintenance	0	0	0		0.0
101	Total	0	0	0		0.0

COMPARISON OF SELECTED DATA ITEMS REPORTED IN FY02-FY04

The following schedule compares expenditures reported on Schedule 1 with amounts reported in FY02 and FY03.

Comparison of Selected Data Items Reported in FY02 through FY04 (continued)

	FY02	FY03	FY04	Change FY03- FY04
<u>Schedule 1 - IIB City and Town Expenditures</u>				
136	Extraordinary Maintenance (4300) (line 1990, col 9)		0	0.00%
137	Employer Retirement Contributions (5100) (line 2000, col 9)		0	0.00%
138	Insurance for Active Employees (5200) (line 2010, col 9)		0	0.00%
139	Insurance for Retired School Employees (5250) (line 2020, col 9)		0	0.00%
140	Other Non-Employee Insurance (5260) (line 2030, col 9)		0	0.00%
141	Short-Term Interest (5400) (line 2060, col 9)		0	0.00%
142	Short-Term Interest - BAN's (5450) (line 2065, col 9)		0	0.00%
143	Other Fixed Charges (5500) (line 2070, col 9)		0	0.00%
144	Long-Term Debt Retirement/Sch Construction (8100) (line 2130, col 9)		0	0.00%
145	Long-Term Debt Service/Sch Construction (8200) (line 2140, col 9)		0	0.00%
146	Long-Term Debt Service/Educ & Other (8400,8600) (line 2200, col 9)		0	0.00%
147	Regional School Assessment (9500) (line 2270, col 9)		0	0.00%
148	Total Expenditures by City or Towns (line 2290, col 9)		0	0.00%
<u>Schedule C2 Expenditures From Grants & Special Funds</u>				
150	Total, DOE Administered Federal Grants (line 3080, col 1)		0	0.00%
151	Total, Other Federal Grants (line 3080, col 2)		0	0.00%
152	Total, DOE Administered State Grants (line 3080, col 3)		0	0.00%
153	Total, Other State Grants (line 3080, col 4)		0	0.00%
154	Total, Private Grants and Gifts (line 3080, col 6)		0	0.00%
155	Total, School Choice and Other Day Tuition (line 3080, col 7)		0	0.00%
156	Total, Athletics and Other Student Activities (line 3080, col 8)		0	0.00%
157	Total, School Lunch (line 3080, col 9)		0	0.00%
158	Total, Other Local Receipts (line 3080, col 10)		0	0.00%
<u>Schedule 2 Assessments Received From Members</u>				
160	Total Assessments Received from Members (line 3370, col 6)		0	0.00%

Comparison of Selected Data Items Reported in FY02 through FY04 (continued)

Schedule 3 Instruction Expenditures, School Committee

	FY02	FY03	FY04	Change FY03- FY04
165 Curriculum Directors (Supervisory) (2110) (line 3409, col 9)			0	0.00%
166 Department Heads (Non-Supervisory) (2120) (line 3419, col 9)			0	0.00%
167 School Leadership-Building (2210) (line 3429, col 9)			0	0.00%
168 Curriculum Leaders/Department Heads-Building Level (2220) (line 3439, col 9)			0	0.00%
169 Building Technology (2250) (line 3449, col 9)			0	0.00%
170 Teachers, Classroom (2305) (line 3450, col 9)			0	0.00%
171 Teachers, Specialists (2310) (line 3451, col 9)			0	0.00%
172 Instructional Coordinators and Team Leaders (2315) (line 3464, col 9)			0	0.00%
173 Medical/ Therapeutic Services (2320) (line 3469, col 9)			0	0.00%
174 Substitute Teachers (2325) (line 3472, col 9)			0	0.00%
175 Non-Clerical Paraprofs./Instructional Assistants (2330) (line 3475, col 9)			0	0.00%
176 Librarians and Media Center Directors (2340) (line 3479, col 9)			0	0.00%
177 Professional Development Leadership (2351) (line 3489, col 9)			0	0.00%
178 Teacher/Instructional Staff-Professional Days (2353) (line 3493, col 9)			0	0.00%
179 Substitutes for Instructional Staff at Prof. Development (2355) (line 3494, col 9)			0	0.00%
180 Prof. Development Stipends, Providers and Expenses (2357) (line 3499, col 9)			0	0.00%
181 Textbooks and Related Software/Media/Materials (2410) (line 3509, col 9)			0	0.00%
182 Other Instructional Materials (2415) (line 3519, col 9)			0	0.00%
183 Instructional Equipment (2420) (line 3529, col 9)			0	0.00%
184 General Supplies (2430) (line 3535, col 9)			0	0.00%
185 Other Instructional Services (2440) (line 3544, col 9)			0	0.00%
186 Classroom Instructional Technology (2451) (line 3548, col 9)			0	0.00%
187 Other Instructional Hardware (2453) (line 3552, col 9)			0	0.00%
188 Instructional Software (2455) (line 3556, col 9)			0	0.00%
189 Guidance Counselors and Adjustment Counselors (2710) (line 3569, col 9)			0	0.00%
190 Testing and Assessment (2720) (line 3579, col 9)			0	0.00%
191 Psychological Services (2800) (line 3589, col 9)			0	0.00%
192 Total Instruction (2000) (line 3599, col 9)			0	0.00%

Schedule 7 Pupil Transportation

194 Total Expenditures Net of Depreciation (line 4290, col 5)			0	0.00%
195 Total Pupils Transported (line 4290, col 9)			0	0.00%

Schedule 13 Instructional Staff

197 Total FTE Teachers, Day (lines 5300 thru 5415, col 4)			0.0	0.00%
198 Substitutes (line 5421, col 4)			0.0	0.00%
199 Total Instructional Staff (line 5425, col 10)			0.0	0.00%

Comparison of Selected Data Items Reported in FY02 through FY04 (continued)

Schedule 19 Annual School Budget 2003-2005

	FY02 EOY (FY03 Sch 19)	FY03 EOY (FY04 Sch 19)	FY04 EOY (FY05 Sch 19)	Change FY04 Sch 19-FY05 Sch 19
<u>Estimated Expenditures by City/Town</u>				
230 General Administrative Services (1000) (line 7400, col 9)			0	0.00%
231 Educational Media (2340,2415) (line 7420, col 9)			0	0.00%
232 Pupil Transportation (3300) (line 7440, col 9)			0	0.00%
233 Operations and Maintenance (4000) (line 7450, col 9)			0	0.00%
234 Extraordinary Maintenance (4300) (line 7460, col 9)			0	0.00%
235 Employer Retirement Contributions (5100) (line 7470, col 9)			0	0.00%
236 Insurance for Active Employees (5200) (line 7480, col 9)			0	0.00%
237 Insurance for Retired School Employees (5250) (line 7490), col 9)			0	0.00%
238 Other Non-Employee Insurance (5260) (line 7500, col 9)			0	0.00%
239 Debt Service - Short-Term Interest (5400) (line 7515 col 9)			0	0.00%
240 Short Term Interest-BAN's (5450) (line 7520, col 9)			0	0.00%
241 Long-Term Debt Retirement/Sch Construction (8100) (line 7570, col 9)			0	0.00%
242 Long-Term Debt Service/Sch Construction (8200) (line 7580, col 9)			0	0.00%
243 Long-Term Debt Service/Educ and Other (8400,8600) (line 7640, col 9)			0	0.00%
244 Regional School Assessments (9500) (line 7680, col 9)			0	0.00%
245 Total Expenditures by City/Town (line 7690, col 9)			0	0.00%
<u>A.3 Estimated Other Expenditures</u>				
247 Total Estimated Expenditures (line 7750, col 9)			0	0.00%
<u>B. Estimated Revenues From Local Sources</u>				
249 Total Revenue From Local Sources (line 7910, col 9)			0	0.00%
<u>C. Regional School Districts' Approved Budgets</u>				
251 Total Assessments Received From Members (line 8270, col 6)			0	0.00%