



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

## ***Pupil and Financial Report***

***2005-2006  
END OF YEAR  
SCHOOL RETURNS***

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***INCLUDING 2006-2007  
FISCAL YEAR SCHOOL BUDGET  
SCHEDULE 19***

PLEASE SUBMIT BY SEPTEMBER 29, 2006

For all information related to the FY06 End of Year Report go to:

<http://finance1.doe.mass.edu/account/eoy06.html>



# CERTIFICATION STATEMENT

\_\_\_\_\_  
CITY OR TOWN OR REGIONAL SCHOOL DISTRICT NAME

\_\_\_\_\_  
CODE NUMBER

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

\_\_\_\_\_  
DATE

\_\_\_\_\_  
SUPERINTENDENT-DIRECTOR SIGNATURE

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

\_\_\_\_\_  
DATE

\_\_\_\_\_  
SCHOOL COMMITTEE CHAIRPERSON SIGNATURE

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

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

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

\_\_\_\_\_  
DATE

\_\_\_\_\_  
SIGNATURE

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

\_\_\_\_\_  
NAME

\_\_\_\_\_  
TITLE

\_\_\_\_\_  
TELEPHONE

\_\_\_\_\_  
FAX

\_\_\_\_\_  
E-MAIL

## **REPORT SUBMISSION DATE SEPTEMBER 29, 2006**

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 29. 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 29 deadline [603 CMR 10.03 (11)].

### 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)].

### 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. Columns 1 through 4 are defined in 603 CMR 10.02. Column 5 should include Adult Civic Education, Regular Evening Programs, Regular Vacation and Chapter 74 Evening. Column 6 should include all expenditures which are not reported by program. For all lines in this Schedule, the sum of columns 1 through 6 must equal the total in column 7.

Schedules 2 through 7 include further detail of expenditures by programs.  
Schedules 11 and 13 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 FY06 End of Year Report Excel workbook is very similar to last year's version. Filers will be expected to use multiple sheets in order to complete the report.

There are six worksheets on the 06eoy 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:

- eoy06** This is the main body of the report complete with all of the required schedules and a summary table of expenditures across fund types.
- schedule3** School based and districtwide instructional expenditures are entered on this sheet (see the computer instructions included with the Schedule 3 line descriptions). Even if your district only operates one school, all 2000 series 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, and a three year (FY04-FY06) comparison of selected line items.
- edits** There is a macro on this sheet that will assist users in identifying and correcting any inconsistencies in their reports prior to submission. Generate the list of edits by clicking on the button in the upper right-hand corner of the worksheet.
- comments** Provide any comments or explanations on this sheet.

### NOTE ON OPENING THE FILE

The End of Year workbook contains a number of macros, which are programs that automate tasks within the worksheets.

When you open the file you may be asked if you want to enable or disable the macros that are part of the workbook. Your response to this question should always be to enable the macros. If you do not enable the macros, they will not function.

### NON-NET SCHOOL SPENDING CATEGORIES

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

### NON-DATA CELLS

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

### PRINTING INSTRUCTIONS

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

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

The End of Year Report is set to print on letter sized paper and the Schedule 3 school reports are set to print on legal sized paper. You should feel free to adjust the scaling and page size options in the Page Setup 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 instruction sheet.

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 2005-2006 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 ON THE "EDITS" SHEET.
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 cell.
9. Save the corrected copy of 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 Pupil Financial Report  
School Finance/School Business Services  
350 Main Street  
Malden, MA 02148-5023

11. On Schedule 11, district submissions should only contain the special education lines, 1056 to 1066. By November 1, the Department of Education will use the FY06 End of Year SIMS submission to populate the remaining lines: regular education (5010), occupational day (5080), and total (5081). The completed file will be placed in the End of Year Pupil and Financial Report dropbox on the Department of Education's security portal, replacing the earlier unpopulated file. Districts should download their populated files after that date. For first submissions coming in after that date, the populated files should be available within a few days of submission.

## 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 (603 CMR 10.00)

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

### GUIDELINES FOR STUDENT AND FINANCIAL REPORTING

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

## **COLUMN DESCRIPTION**

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

### Column

1. Regular day programs are those not defined as special education or Chapter 74 occupational day programs. Expenditures on English language learner (ELL) programs or expanded programs for low-income students should be reported as regular day.
2. Special education programs are for instruction of students with special needs, provided for under MGL Ch. 71B and 603 CMR 28.00.
3. Chapter 74 occupational day programs are programs approved under 603 CMR 4.00 to prepare students for profitable employment in agricultural, distributive, allied health, technical, trade, and industrial occupations.
4. Adult education programs are academic or enrichment programs approved by the Department of Education that offer instructional services for persons over sixteen years of age who are not completing regular day, special education, Chapter 74 occupational day, or ELL programs.
5. Other programs include regular vacation, occupational evening, drivers education, adult civic education, and regular evening programs.
6. Undistributed expenditures cannot be assigned to a program area.
7. Total of columns 1-6.

**SCHEDULE 1 PART I. REVENUE:**

**A. REVENUE FROM LOCAL SOURCES GENERAL FUND ONLY**

Record all General Fund Revenues earned in the 2005 - 2006 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 FY06 spending by the regional school district.
- 30-50 Report by major program area the revenue earned as tuition payments for pupils tuitioned in during the fiscal year. DO NOT include school choice tuition income. Those funds are reported on line 630 Tuition School Choice Revolving. DO include the revenue for pupils tuitioned-in during the summer in column 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 MGL Ch, 44, Sec. 72.
- 105 Report the estimated cash value of non revenue receipts.
- 110 Total of lines 10 through 105.

**B. REVENUE FROM STATE AID**

State aid revenue categories will be completed by the Department of Education with the exception of state aid for School Construction.

Line Number

- 130 Report all revenue received on behalf of an approved school construction project. Report contract annual payments made by the state to support a district's long term borrowing for a school construction project in column 2. Report all other state revenue received in support of a school construction project in column 5. See *Guidance for Reporting Revenue and Expenditures for School Construction*.

## Massachusetts Department of Education FY06 END OF YEAR PUPIL AND FINANCIAL REPORT

**SCHEDULE 1  
REVENUE AND EXPENDITURE SUMMARY**

1	2	3	4	5	6	7
REGULAR DAY	SPECIAL EDUCATION	C74 OCCU- PATIONAL DAY	ADULT EDUCATION	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL

**I. REVENUES**

Row	Line	A. REVENUE FROM LOCAL SOURCES						
15	10	Assessments Received by Regional Schools						0
16	20	E & D Fund Approp-FY06 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	<b>Transportation Fees</b>						0
22	80	Earnings on Investments						0
23	90	Rental of School Facilities						0
24	100	Other Revenue						0
25	101	<b>Medical Care and Assistance</b>						0
26	105	<b>Non Revenue Receipts</b>						0
27	110	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	0	0	0	0	0	0
<b>B. REVENUE FROM STATE AID</b>								
29	125	School Aid (Chapter 70)						0
30	130	School Construction (Chapter 70B)	<b>Contract</b>		<b>Other</b>			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
35 +	195	Charter School Facilities Aid						0
36	200	<b>TOTAL REVENUE FROM STATE AID</b>					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. **Grant data entered by the Department of Education is unprotected in case districts need to change any amounts to reflect late-arriving money.**

### 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 2005-2006 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, 2006. These grants consist of state grants for specific purposes (e.g. energy programs). DO NOT report any grants distributed by the 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, 2006. These funds are NOT returned to the general fund at the end of the fiscal year.

610 School Lunch Programs (MGL Ch. 548, Sec. 3 and 4, Acts of 1948). Include all State and Federal reimbursements.

620 Athletics and Other Student Body Activities admission charges for school athletic events (MGL Ch. 71, Sec. 47).

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

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

650 Other Local Receipts such as culinary arts programs in high schools (MGL Ch. 71, Sec. 17A); culinary arts and other programs in vocational schools (MGL Ch. 74, Sec. 14B); insurance reimbursements for damages (MGL Ch. 44, Sec. 53 (2)); reimbursement for lost school books or for costs of industrial arts supplies (MGL Ch. 44, Sec 53(3)); self supporting recreation and park services (MGL Ch. 44, Sec. 53D); 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
REGULAR DAY	SPECIAL EDUCATION	C74 OCCU- PATIONAL DAY	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	<b>TOTAL REVENUE FEDERAL GRANTS</b>	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	<b>TOTAL REVENUE STATE GRANTS</b>	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	<b>TOTAL REVENUE REVOLVING &amp; SPECIAL FUNDS</b>	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 and other expenditures) [Guidelines III].

### A. EXPENDITURES BY SCHOOL COMMITTEE

Record expenditures by the school committee for educational purposes during the fiscal year ended June 30, 2006 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 the assistant to the superintendent, grants manager, planning director).

SCHEDULE 1  
REVENUE AND EXPENDITURE SUMMARY

	1	2	3	4	5	6	7
	REGULAR DAY	SPECIAL EDUCATION	C74 OCCU- PATIONAL DAY	ADULT EDUCATION	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL

II. EXPENDITURES

A. BY SCHOOL COMMITTEE

<b>School Committee (1110)</b>							
61	702	Clerical Salaries (02)					0
62	703	Other Salaries (03)					0
63	704	Contracted Services (04)					0
64	705	Supplies and Materials (05)					0
65	706	Other Expenses (06)					0
66	709	<b>Sub-total</b>				0	0
<b>Superintendent (1210)</b>							
68	721	Professional Salaries (01)					0
69	722	Clerical Salaries (02)					0
70	723	Other Salaries (03)					0
71	724	Contracted Services (04)					0
72	725	Supplies and Materials (05)					0
73	726	Other Expenses (06)					0
74	729	<b>Sub-total</b>				0	0
<b>Assistant Superintendents (1220)</b>							
76	741	Professional Salaries (01)					0
77	742	Clerical Salaries (02)					0
78	743	Other Salaries (03)					0
79	744	Contracted Services (04)					0
80	745	Supplies and Materials (05)					0
81	746	Other Expenses (06)					0
82	749	<b>Sub-total</b>				0	0
<b>Other District-Wide Administration (1230)</b>							
84	761	Professional Salaries (01)					0
85	762	Clerical Salaries (02)					0
86	763	Other Salaries (03)					0
87	764	Contracted Services (04)					0
88	765	Supplies and Materials (05)					0
89	766	Other Expenses (06)					0
90	769	<b>Sub-total</b>				0	0

**SCHEDULE 1 PART II EXPENDITURES**

A. EXPENDITURES BY SCHOOL COMMITTEE (CONTINUED)

Line Number

- 781-789 Record expenditures for Business & Finance (1410) including salaries and expenses.
- 801-809 Record expenditures for Human Resources and Employees Benefits Administration (1420).
- 821-829 Record expenditures for legal services for the School Committee (e.g. costs of School Committee representation for collective bargaining and other litigation).
- 844-849 Record expenditures for 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
	REGULAR DAY	SPECIAL EDUCATION	C74 OCCU- PATIONAL DAY	ADULT EDUCATION	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL
<b>Business and Finance (1410)</b>							
92	781	Professional Salaries (01)					0
93	782	Clerical Salaries (02)					0
94	783	Other Salaries (03)					0
95	784	Contracted Services (04)					0
96	785	Supplies and Materials (05)					0
97	786	Other Expenses (06)					0
98	789	<b>Sub-total</b>				0	0
<b>Human Resources and Benefits (1420)</b>							
100	801	Professional Salaries (01)					0
101	802	Clerical Salaries (02)					0
102	803	Other Salaries (03)					0
103	804	Contracted Services (04)					0
104	805	Supplies and Materials (05)					0
105	806	Other Expenses (06)					0
106	809	<b>Sub-total</b>				0	0
<b>Legal Service for School Committee (1430)</b>							
108	821	Professional Salaries (01)					0
109	822	Clerical Salaries (02)					0
110	823	Other Salaries (03)					0
111	824	Contracted Services (04)					0
112	825	Supplies and Materials (05)					0
113	826	Other Expenses (06)					0
114	829	<b>Sub-total</b>				0	0
<b>Legal Settlements (1435)</b>							
116	844	Contracted Services (04)					0
117	845	Supplies and Materials (05)					0
118	846	Other Expenses (06)					0
119	849	<b>Sub-total</b>	0	0	0	0	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 databases.
  
- 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
REGULAR DAY	SPECIAL EDUCATION	C74 OCCUPATIONAL DAY	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	<b>Sub-total</b>					0	0

Curriculum Directors (Supervisory) (2110)

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

Department Heads (Non-Supervisory) (2120)

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

SCHEDULE 1  
REVENUE AND EXPENDITURE SUMMARY

1	2	3	4	5	6	7
REGULAR DAY	SPECIAL EDUCATION	C74 OCCU- PATIONAL DAY	ADULT EDUCATION	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL

II. EXPENDITURES  
A. BY SCHOOL COMMITTEE

<b>School Curriculum Leaders/Department Heads-Building Level (2220)</b>						
153	941	Professional Salaries (01)	0	0	0	0
154	942	Clerical Salaries (02)	0	0	0	0
155	943	Other Salaries (03)	0	0	0	0
156	944	Contracted Services (04)	0	0	0	0
157	945	Supplies and Materials (05)	0	0	0	0
158	946	Other Expenses (06)	0	0	0	0
159	949	<b>Sub-total</b>	0	0	0	0
<b>Building Technology (2250)</b>						
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	<b>Sub-total</b>				0
<b>Teachers, Classroom (2305)</b>						
169	981	Professional Salaries (01)	0	0	0	0
<b>Teachers, Specialists (2310)</b>						
171	1001	Professional Salaries (01)	0	0	0	0
<b>Instructional Coordinators and Team Leaders (Non-Supervisory) (2315)</b>						
173	1021	Professional Salaries (01)	0	0	0	0
174	1022	Clerical Salaries (02)	0	0	0	0
175	1023	Other Salaries (03)	0	0	0	0
176	1029	<b>Sub-total</b>	0	0	0	0
<b>Medical/ Therapeutic Services (2320)</b>						
178	1041	Professional Salaries (01)	0	0	0	0
179	1042	Clerical Salaries (02)	0	0	0	0
180	1043	Other Salaries (03)	0	0	0	0
181	1044	Contracted Services (04)	0	0	0	0
182	1049	<b>Sub-total</b>	0	0	0	0

SCHEDULE 1

REVENUE AND EXPENDITURE SUMMARY

II. EXPENDITURES

A. BY SCHOOL COMMITTEE

	1	2	3	4	5	6	7
	REGULAR DAY	SPECIAL EDUCATION	C74 OCCU- PATIONAL DAY	ADULT EDUCATION	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL

**Substitute Teachers (2325)**

184	1063	Other Salaries (03)	0	0	0	0	0	0
185	1064	Contracted Services (04)	0	0	0	0	0	0
186	1069	<b>Sub-total</b>	0	0	0	0	0	0

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

188	1083	Other Salaries (03)	0	0	0	0	0	0
189	1084	Contracted Services (04)	0	0	0	0	0	0
190	1089	<b>Sub-total</b>	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	<b>Sub-total</b>					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	<b>Sub-total</b>					0	0

**Teacher/Instructional Staff-Professional Days (2353)**

203	1141	Professional Salaries (01)	0	0	0	0	0	0
204	1143	Other Salaries (03)	0	0	0	0	0	0
205	1149	<b>Sub-total</b>	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
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**Professional Development Stipends, Providers and Expenses (2357)**

209	1181	Professional Salaries (01)	0	0	0	0	0	0
210	1184	Contracted Services (04)	0	0	0	0	0	0
211	1185	Supplies and Materials (05)	0	0	0	0	0	0
212	1186	Other Expenses (06)	0	0	0	0	0	0
213	1189	<b>Sub-total</b>	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
	REGULAR DAY	SPECIAL EDUCATION	C74 OCCU- PATIONAL DAY	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
216	1205	Supplies and Materials (05)	0	0	0	0	0	0
217	1206	Other Expenses (06)	0	0	0	0	0	0
218	1209	<b>Sub-total</b>	0	0	0	0	0	0

**Other Instructional Materials (2415)**

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

**Instructional Equipment (2420)**

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

**General Supplies (2430)**

230	1265	Supplies and Materials (05)	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
233	1284	Contracted Services (04)	0	0	0	0	0	0
234	1285	Supplies and Materials (05)	0	0	0	0	0	0
235	1286	Other Expenses (06)	0	0	0	0	0	0
236	1289	<b>Sub-total</b>	0	0	0	0	0	0

**Classroom Instructional Technology (2451)**

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

SCHEDULE 1

REVENUE AND EXPENDITURE SUMMARY

II. EXPENDITURES

A. BY SCHOOL COMMITTEE

	1	2	3	4	5	6	7
	REGULAR DAY	SPECIAL EDUCATION	C74 OCCU- PATIONAL DAY	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	<b>Sub-total</b>					0	0

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

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

**Testing and Assessment (2720)**

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

**Psychological Services (2800)**

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

**SCHEDULE 1 PART II EXPENDITURES**

A. EXPENDITURES BY SCHOOL COMMITTEE (CONTINUED)

Line Number

- 1421-1429 Record expenditures for Attendance & Parent Liaison Services (3100) including salary and expenses for truancy officers and parent information centers (e.g. Professional Salaries 01).
- 1441-1449 Record expenditures for Medical/Health Services (3200).
- 1461-1469 Record by major program area and by object, expenditures for Pupil Transportation Services (3300) for pupils transported to and from school regardless of distance. Record expenditures for racial imbalance and day care transportation in Column 1. 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. [603 CMR 10.08]. Record expenditures for Transportation 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
REGULAR DAY	SPECIAL EDUCATION	C74 OCCU-PATIONAL DAY	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	<b>Sub-total</b>				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	<b>Sub-total</b>				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	<b>Sub-total</b>	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	<b>Total</b>				0	0

**SCHEDULE 1 PART II EXPENDITURES**

A. EXPENDITURES BY SCHOOL COMMITTEE (CONTINUED)

Line Number

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

SCHEDULE 1

REVENUE AND EXPENDITURE SUMMARY

II. EXPENDITURES

A. BY SCHOOL COMMITTEE

	1	2	3	4	5	6	7
	REGULAR DAY	SPECIAL EDUCATION	C74 OCCU- PATIONAL DAY	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	<b>Sub-total</b>				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	<b>Sub-total</b>				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	<b>Sub-total</b>				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	<b>Sub-total</b>				0	0

**SCHEDULE 1 PART II EXPENDITURES**

A. EXPENDITURES BY SCHOOL COMMITTEE (CONTINUED)

Line Number

- 1574-1579 Record expenditures for Heating of Buildings including the cost of coal, fuel oil, gas, steam, and wood as well as the cost of contracted services.
- 1584-1589 Record expenditures for Utility Services (4130) including the cost of water, trash disposal, sewage, hazardous waste disposal, electricity, telephone service, and non-heating fuels.
- 1591-1599 Record expenditures for Maintenance of Grounds (4210) including the cost of salaries and expenses of grounds keepers, equipment operators, and aides.
- 1601-1609 Record expenditures for Maintenance of Buildings (4220) including the salaries and expenses of building maintenance personnel, engineers, licensed tradespeople, painters, etc.
- 1614-1619 Record expenditures for Building Security Systems (4225). Expenditures for this purpose may not exceed the per project dollar limit for extraordinary maintenance (\$100,000) or non-instruction equipment (\$5,000). If greater, the cost must be reported as an Equipment (7000) expenditure on line 1742.

SCHEDULE 1

REVENUE AND EXPENDITURE SUMMARY

II. EXPENDITURES

A. BY SCHOOL COMMITTEE

	1	2	3	4	5	6	7
	REGULAR DAY	SPECIAL EDUCATION	C74 OCCU- PATIONAL DAY	ADULT EDUCATION	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL
<b>Heating of Buildings (4120)</b>							
341	1574	Contracted Services (04)					0
342	1575	Supplies and Materials (05)					0
343	1576	Other Expenses (06)					0
344	1579	<b>Sub-total</b>				0	0
<b>Utility Services (4130)</b>							
346	1584	Contracted Services (04)					0
347	1585	Supplies and Materials (05)					0
348	1586	Other Expenses (06)					0
349	1589	<b>Sub-total</b>				0	0
<b>Maintenance of Grounds (4210)</b>							
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	<b>Sub-total</b>				0	0
<b>Maintenance of Buildings (4220)</b>							
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	<b>Sub-total</b>				0	0
<b>Building Security System (4225)</b>							
367	1614	Contracted Services (04)					0
368	1615	Supplies and Materials (05)					0
369	1616	Other Expenses (06)					0
370	1619	<b>Sub-total</b>				0	0

**SCHEDULE 1 PART II EXPENDITURES**

A. EXPENDITURES BY SCHOOL COMMITTEE (CONTINUED)

Line Number

- 1621-1629 Record expenditures for Maintenance of Equipment (4230) including salaries of repair personnel, supplies, materials and tools, equipment parts, and replacement of equipment and furnishings.
- 1634-1639 Record expenditures for Extraordinary Maintenance (4300) defined in 603 CMR 10.02. DO NOT report employee salaries in this category. Record these expenditures in lines 1593 or 1603. Expenditures can include the principal portion of a loan or the cost of a lease/purchase agreement. Expenditures classified as a 4000 account expenditure must not exceed the per project dollar limit for extraordinary maintenance (\$100,000).
- 1641-1649 Record expenditures for Networking and Telecommunication (4400) to support the school district's infrastructure, including 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 an Equipment (7000) expenditure on line 1742.
- 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
	REGULAR DAY	SPECIAL EDUCATION	C74 OCCU- PATIONAL DAY	ADULT EDUCATION	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL
<b>Maintenance of Equipment (4230)</b>							
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	<b>Sub-total</b>				0	0
<b>Extraordinary Maintenance(4300)</b>							
380	1634	Contracted Services (04)					0
381	1635	Supplies and Materials (05)					0
382	1636	Other Expenses (06)					0
383	1639	<b>Sub-total</b>				0	0
<b>Networking and Telecommunications (4400)</b>							
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	<b>Sub-total</b>				0	0
<b>Technology Maintenance (4450)</b>							
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	<b>Sub-total</b>				0	0

**SCHEDULE 1 PART II EXPENDITURES**

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

Line Number

- 1661-1669 Record expenditures for Employee Benefits and Insurance. These costs shall include Employer Retirement Contributions (5100), Insurance for Active Employees (5200), Insurance for Retired School Employees (5250), and Other Non Employee Insurance (5260). Insurance for Retired School Employees (5250) will count toward the net school spending requirement only if it was reported on the FY92 End of Year Report Schedule 19 for FY93. Report the costs of administering these programs in Human Resources and Benefits (1420), lines 801-809.
- 1681-1682 Record expenditures for Rental Lease of Equipment (5300), and Rental-Lease of Buildings (5350) [603 CMR 10.06]. DO NOT record lease/purchase agreements. 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) [603 CMR 10.06].
- 1684 Regional school districts only. Record expenditures for reduction or full payment of short-term Bond Anticipation Notes (BANS) for interest (5450).
- 1685 Record expenditures for other Fixed Charges (5500), including the 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 and activities, public forums and 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
	REGULAR DAY	SPECIAL EDUCATION	C74 OCCU- PATIONAL DAY	ADULT EDUCATION	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL
<b>Employee Benefits &amp; Insurance (5100, 5200)</b>							
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	<b>Sub-total</b>				0	0
<b>Rental Lease, Interest &amp; Other Fixed Charges (5300, 5400, 5500)</b>							
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	<b>Sub-total</b>				0	0
<b>Civic Activities (6200)</b>							
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	<b>Sub-total</b>	0	0	0	0	0
<b>Recreation (6300)</b>							
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	<b>Sub-total</b>				0	0
<b>Health Non-Public Schools (6800)</b>							
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	<b>Sub-total</b>	0	0	0	0	0

**SCHEDULE 1 PART II EXPENDITURES**

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

Line Number

1731-1739 Record by major program area and object, expenditures for Transporting Non Public pupils to and from school regardless of distance (6900). **Transportation costs must reconcile with costs and students reported on Schedule 7, lines 4220 and 4230.**

1741-1749 Record capital expenditures for Asset Acquisition and Improvement, including the Purchase of Land and Buildings (7100, 7200), Equipment (7300, 7400), Capital Technology (7350), and Motor Vehicles (7500, 7600). Expenditures should include the principal portion of a loan, the cost of a lease/purchase agreement, costs directly related to a school construction project supported through local appropriation, and costs corresponding to revenue received as a grant receipt from MSBA whether or not outstanding BANS exist. Expenditures classified as a 7000 account expenditure must exceed the dollar limits for non-instructional equipment **(\$5,000) unless part of a school construction project.** See *Guidance for Reporting Revenue and Expenditures for School Construction*.

1751-1752 Regional School Districts Only. Record annual expenditures relating to long term School Construction Debt for principal (8100) and interest (8200). DO NOT include amounts bonded for extraordinary maintenance. DO NOT include bond anticipation notes (BANS).

1753 Regional School Districts Only. Record annual expenditures relating to the interest on debt for Educational Expenditures (8400) and for Other Equipment and Maintenance costs (8600). The principal of these loans should be reported in the cost category of the purchase (e.g. Fixed Assets, Instructional Technology, etc.).

**NOTE: DO NOT INCLUDE PREPAID FY07 TUITION AS AN FY06 EXPENDITURE AS PREPAID TUITION IS AN ASSET THAT SHOULD BE EXPENSED IN FY07. INCLUDE AMOUNTS PAID IN FY05 AS PREPAID TUITION AS AN FY06**

1770 Record by major program area tuition payments to other Massachusetts school districts and payments to collaboratives by non-members (9100). Corresponding special education students must be reported on Schedule 11, columns 5 and 6. Regular and occupational day students will be populated by the Department of Education.

1780-1790 Regional School Districts Only. Tuition payments to choice or charter schools by a regional school district are deducted from its Chapter 70 payment. School Choice Tuition (9110) and Tuition to Commonwealth and Horace Mann Charter Schools (9120) are treated as expenditures. Lines 9110 and 9120 have been completed by the Department of Education. Corresponding students have been reported on Schedule 11, columns 7 and 8. Refer to the school choice and charter activity report that can be found at <http://finance1.doe.mass.edu/account/eoy06.html>.

1800-1810 Record by major program area Tuition to Out-of-State Schools (9200), and to Non-Public Schools (9300).

1820 Record by major program area payments to member Collaboratives (9400).

SCHEDULE 1

REVENUE AND EXPENDITURE SUMMARY

II. EXPENDITURES

A. BY SCHOOL COMMITTEE

	1	2	3	4	5	6	7
	REGULAR DAY	SPECIAL EDUCATION	C74 OCCU- PATIONAL DAY	ADULT EDUCATION	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL
<b>Transportation Non-Public (6900)</b>							
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	<b>Sub-total</b>	0	0	0	0	0
<b>Asset Aquisition &amp; Improvement (7000)</b>							
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	<b>Sub-total</b>				0	0
<b>Long Term Debt (8000)</b>							
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	<b>Sub-total</b>				0	0
<b>Payments to Other Districts (9000)</b>							
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	<b>Sub-total</b>	0	0	0	0	0
465	1850	<b>TOTAL EXPENDITURES BY SCHOOL COMMITTEE</b>	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, 2006 which result in services directly related to the local school department [603 CMR 10.04]. Proper documentation must be retained in support of expenditures reported. Municipal officials from member towns of a regional school district are responsible for reporting directly to the Department of Education any expenses incurred on behalf of education that are not already included in the report filed by the region.

#### Line Number

- 1900 Record only those expenditures that support the school committee as an office (e.g. salaries, travel expenses, legal expenses, and office expenses).
- 1910 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 (1450).
- 1930-1935 Expenditures for library services where there is an agreement between the school committee and the municipality for specific services to be provided to students will be populated from Schedule 3.
- 1940 Record expenditures for Health Services (3200) where there is an agreement between the school committee and the municipality for specific services to be provided to students.
- 1950 Record the expenditures for transporting pupils to and from school by major program area. 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 Services (4110), Heating of School Buildings (4120), School Utility Services (4130), Maintenance of School Grounds (4210), Maintenance of School Buildings (4220), School Building Security System (4225), and Maintenance of School Equipment (4230).
- 1990 Record expenditures for Extraordinary Maintenance (4300). DO NOT report employee salaries in this category. Expenditures may include the principal portion of a loan or the cost of a lease/purchase agreement. Expenditures classified as a 4300 account must not exceed the per project dollar limit for extraordinary maintenance (**\$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, including 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 an Equipment (7000) expenditure on line 2110.
- 1996 Record expenditures for Technology Maintenance (4450) (e.g. salaries, contracted services, supplies, etc).
- 2000-2030 Record expenditures for Employee Benefits and Insurance. These costs shall include Employer Retirement Contributions (5100), Insurance for Active Employees (5200), Insurance for Retired School Employees (5250), and Other Non Employee Insurance (5260). Insurance for Retired School Employees (5250) will count toward the net school spending requirement only if it was reported on the FY92 End of Year Report Schedule 19 for FY93. Report the costs of administering these programs in Human Resources and Benefits (1420), line 1912.
- 2040-2050 Record expenditures for Rental Lease of Equipment (5300), and Rental-Lease of Buildings (5350) **[603 CMR 10.06]**. DO NOT record lease/purchase agreements. Expenditures for this purpose may only exceed the per project dollar limit for extraordinary maintenance (**\$100,000**) or non-instruction equipment (**\$5,000**) for a three year period. After the third rental year the cost must be reported on a 7000 expenditure on Line 2100-2120 **[Guidelines: Maintain Appendix A]**.
- 2060 Note: RANS (due in one year or less) for interest (5400) **[603 CMR 10.06]**.

SCHEDULE 1

REVENUE AND EXPENDITURE SUMMARY

II. EXPENDITURES

B. BY CITY OR TOWN

	1	2	3	4	5	6	7
	REGULAR DAY	SPECIAL EDUCATION	C74 OCCU-PATIONAL DAY	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	<b>Pupil Transportation (3300)</b>					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 Interest BANS (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 capital expenditures for Asset Acquisition and Improvement, including the Purchase of Land and Buildings (7100, 7200), Equipment (7300, 7400), Capital Technology (7350), and Motor Vehicles (7500, 7600). Expenditures should include the principal portion of a loan (including BANS), the cost of a lease/purchase agreement, costs directly related to a school construction project supported through local appropriation, and costs corresponding to revenue received as a grant receipt from MSBA whether or not outstanding BANS exist. Expenditures classified as a 7000 account expenditure must exceed the dollar limits for non-instructional equipment **(\$5,000) unless part of a school construction project**. See *Guidance for Reporting Revenue and Expenditures for School Construction*.
- 2130-2140 Record annual expenditures relating to long term School Construction Debt for principal (8100) and interest (8200). DO NOT include amounts bonded for extraordinary maintenance. DO NOT include bond anticipation notes (BANS). DO NOT include amounts paid to a member regional school district as part of a capital assessment. This information will be reported by the regional school district.
- 2200 Record annual expenditures related to long term debt for the interest of Educational Expenditures (8400) and other Equipment and Maintenance costs (8600). Expenditures relating to principal (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 and payments to collaboratives by non-members (9100). Corresponding special education students must be reported on Schedule 11, columns 5 and 6. Regular and occupational day students will be populated by the Department of Education.
- 2220-2230 Tuition payments to choice or charter schools by a sending school district are deducted from its Chapter 70 payment. School Choice Tuition (9110) and Tuition to Commonwealth and Horace Mann Charter Schools (9120) are treated as expenditures. Lines 2220 and 2230 have been completed by the Department of Education. Corresponding students have been reported on Schedule 11, columns 7 and 8. Refer to the school choice and charter activity report that can be found at <http://finance1.doe.mass.edu/account/eoy06.html>.
- 2240-2250 Record by major program area Tuition to Out-of-State Schools (9200), and to Non-Public Schools (9300).
- 2260 Record by major program area payments to member Collaboratives (9400).
- 2270 Record payment for assessments to member regional school districts (9500). Include both the academic and vocational assessments, as appropriate. Include the total assessment including operating, transportation, and capital costs. Also include payments made to Essex Agricultural and Technical High School through the local aid distribution.

SCHEDULE 1

REVENUE AND EXPENDITURE SUMMARY

II. EXPENDITURES

B. BY CITY OR TOWN

	1	2	3	4	5	6	7
	REGULAR DAY	SPECIAL EDUCATION	C74 OCCU- PATIONAL DAY	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
	<b>Payments to Other Districts (9000)</b>						
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	<i>Sub-total</i>	0	0	0	0	0
522	2290	<b>TOTAL EXPENDITURES BY CITY OR TOWN</b>	0	0	0	0	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 district. 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, 2006. 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**

**II. EXPENDITURES**

**C.1. EXPENDITURES BY THIRD PARTIES**

		1	2	3	4	5	6	7
		REGULAR DAY	SPECIAL EDUCATION	C74 OCCU- PATIONAL DAY	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	<b>TOTAL EXPENDITURES BY THIRD PARTIES</b>	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 objects of expenditures (i.e. salaries, supplies and materials, other expenses and equipment) by functional codes (1000-9000). DO NOT FILL IN AMOUNTS IN THE 2000 SERIES OF EXPENDITURES (INSTRUCTIONAL). THESE CELLS ARE FORMULAS AND AUTOMATICALLY REFERENCE SCHEDULE 3. For questions regarding classification of expenditures by function, please refer to Guidelines for Student and Financial Reporting.

#### Column

1. Report expenditures from federal funds distributed by the Department of Education during the fiscal year 2006.
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, 2006 or in accordance with final grant.
4. Report expenditures from all other state grants not distributed through the 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 (MGL Ch. 76, Sec. 12B). DO NOT record payments for out going school choice students from this fund. School choice tuition payments are deducted from the municipality's or region's state aid. DO NOT record transfer to a municipality or transfer to the school committee budget. Record expenditures for out of district tuition (MGL Ch. 71, Sec. 71F) and summer school tuition (MGL Ch. 71, Sec. 71E).
8. Record expenditures from Athletics and Other Student Body Activities accounts (MGL Ch. 71, Sec. 47).
9. Record expenditures from the School Lunch Program (MGL Ch. 548, Sec. 3 and 4, Acts of 1948).
10. Record all other expenditures from local receipts including: culinary arts programs in high schools (MGL Ch. 71, Sec. 17A); culinary arts and other programs in vocational schools (MGL Ch. 74, Sec 14B); reimbursement for lost school books or for costs of industrial arts supplies (MGL Ch. 44, Sec. 53(3)); self supporting recreation and park services (MGL Ch. 44, Sec. 53D); insurance reimbursements for damages (MGL Ch. 44, Sec. 53(2)); rental of school facilities; adult education and continuing education programs (MGL Ch. 71, Sec. 71E); or community school programs under \$3,000 (MGL Ch. 71, 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
<b>Instruction</b>											
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	<b>TOTAL INSTRUCTION (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SCHEDULE 1 PART II EXPENDITURES**

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

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

Line Number

2910 -3026 Record expenditures for the following by functions:

- 3100- Attendance & Parent Liaison Services
- 3200- Medical/Health Services
- 3300- Transportation Services (to and from school from fees)
- 3400- Food Services
- 3510- Athletics
- 3520- Other Student Body Activities
- 3600- School Security
- 4110- Custodial Services
- 4120- Heating of Buildings
- 4130- Utility Services
- 4210- Maintenance of Grounds
- 4220- Maintenance of Buildings
- 4225- Building Security Systems
- 4230- Maintenance of Equipment
- 4300- Extraordinary Maintenance
- 4400- 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
- 5500- Other Fixed Charges

3030 Record amounts charged to grants as Indirect Cost Transfers.

3042-3046 Record expenditures by the following functions:

- 6200- Civic Activities
- 6300- Recreation Services
- 6800- Health Services to Non-Public Schools

SCHEDULE 1

REVENUE AND EXPENDITURE SUMMARY

C.2. EXPENDITURES FROM FEDERAL

GRANTS, STATE GRANTS AND SPECIAL FUNDS

	1	2	3	4	5	6	7	8	9	10	11
	Federal Grants		State Grants		Revolving and Special Funds						
	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	Total
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 and Financial Reporting.

Line Number

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

**NOTE: DO NOT INCLUDE PREPAID FY07 TUITION AS AN FY06 EXPENDITURE AS PREPAID TUITION IS AN ASSET THAT SHOULD BE EXPENSED IN FY07. INCLUDE AMOUNTS PAID IN FY05 AS PREPAID TUITION AS AN FY06**

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

3075 Record tuition payments to Horace Mann Charter Schools (9120).

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

3078 Record by major program area payments to member collaboratives (9400).

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

Line Number

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

Column Number

1. The city/town code for each member city or town of the regional school district is included.
2. Record revenues received during the fiscal year ended June 30, 2006 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, 2006 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, 2006 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, 2006 for capital and debt service assessments from each member.
6. Total of Columns 2, 3, 4, and 5.

**Schedule 2 line 3370, column 6 (J662) must equal Schedule 1 line 10, column 9 (M15).**

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

**SCHEDULE 2**

**FY06 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	<b>TOTAL ASSESSMENTS RECEIVED FROM MEMBERS</b>	0	0	0	0	0

Difference from  
Sched. 1

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

Schedule 3 is a report of expenditures for direct instructional costs by school, by major object of expenditure, and by major program area. All instructional services are included in this schedule. Salaries include those for professional personnel (object code 01), clerical (02) and others (03). Include all expenditures for substitute salaries in the (03) subsidiary category. Other expenditures include contract services (04), supplies and materials (05), and other expenses (06).

Column Number

1-6. Expenditures from the School Committee appropriations.

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

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

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

#### PART I GENERAL FUND EXPENDITURES

Line Number

- |           |   |
|-----------|---|
| 3401-3409 | Record expenditures for Curriculum Directors (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 (2210) personnel including principal and school office staff.   |
| 3431-3439 | Record 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 - 06eoy001

File Edit View Insert Format Tools Data Window Help Acrobat

75%

Draw AutoShapes

E15

003 Abington ECC

2005-2006 End of Year Pupil and Financial Report  
Schedule 3 Individual School Expenditures

LEA	District	School	Name	Grade Level
001	ABINGTON	003	Abington ECC	PK 02

Print this School Update to Database

1	2	3	4	5	6	7	8	9
REGULAR DAY	SPECIAL EDUCATION	CHAPTER 74 OCCUPATIONAL DAY	ADULT EDUCATION	OTHER PROGRAMS	UNDISTRIBUTED	TOTAL SCHOOL COMMITTEE	CITY TOWN APPROPRIATION	FEDERAL GOVT DOE ADMINISTERED FEDERAL GRANTS

Line Curriculum Directors (Supervisors) (2110)

3401 Professional Salaries (01)

3402 Clerical Salaries (02)

3403 Other Salaries (03)

3404 Contracted Services (04)

3405 Supplies and Materials (05)

3406 Other Expenses (06)

3409 Sub-total

Department Heads (Non-Supervisors) (2120)

3411 Professional Salaries (01)

3412 Clerical Salaries (02)

3413 Other Salaries (03)

3414 Contracted Services (04)

3415 Supplies and Materials (05)

3416 Other Expenses (06)

3419 Sub-total

School Leadership-Building (2210)

3421 Professional Salaries (01)

3422 Clerical Salaries (02)

3423 Other Salaries (03)

3424 Contracted Services (04)

3425 Supplies and Materials (05)

3426 Other Expenses (06)

3429 Sub-total

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

3431 Professional Salaries (01)

3432 Clerical Salaries (02)

3433 Other Salaries (03)

3434 Contracted Services (04)

3435 Supplies and Materials (05)

3436 Other Expenses (06)

3439 Sub-total

Building Technology (2250)

3441 Professional Salaries (01)

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)

The screenshot shows a Microsoft Excel spreadsheet titled 'Microsoft Excel - 06eoy001'. The spreadsheet is displaying a financial report for '003 Abington ECC' for the '2005-2006 End of Year Pupil and Financial Report Schedule 3 Individual School Expenditures'. The spreadsheet is organized into columns for LEA (001 ABINGTON), District (003 Abington ECC), School, Name, Grade Level (PK, 02), and various expenditure categories (1-9). A 'Print Options' dialog box is open, showing buttons for printing different schedules and reports. A 'Print this School' button is also visible on the spreadsheet.

LEA	District	School	Name	Grade Level
001	ABINGTON	003	Abington ECC	PK 02

1	2	3	4	5	6	7	8	9
REGULAR DAY	SPECIAL EDUCATION	CHAPTER 74 OCCUPATIONAL DAY	ADULT EDUCATION	OTHER PROGRAMS	UNDISTRIBUTED	TOTAL SCHOOL COMMITTEE	CITY TOWN APPROPRIATION	FEDERAL GOVT ADMINISTERED FEDERAL GRANTS

**Print Options**

- Print Schedule 1
- Print Schedule 2
- Print Schedule 3
- Print Schedule 3 Schools
- Print Schedule 4
- Print Schedule 7
- Print Schedule 11
- Print Schedule 13
- Print Schedule 19
- Print Summary Reports
- Print Edit Report
- Print All

**Print this School** | **Update to Database**

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

Press *ctrl p* to activate the Print Options form. Click the *Print Schedule 3* button to print Schedule 3 from the *eoy06* worksheet, which are the district totals.

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

SCHEDULE 3 COMPUTER INSTRUCTIONS (CONTINUED)

Microsoft Excel - 06eoy001

File Edit View Insert Format Tools Data Window Help Acrobat

C15 =SUMIF(lines,\$A15,day)

	A	B	C	D	E	F	G	H	I	J	K	
8	<b>2005-2006 End of Year Pupil and Financial Report</b>											
9	<b>Schedule 3 District Total</b>											
10												
11		Print District Total										
12												
13												
14	<b>Line</b>	<b>Curriculum Directors (Supervisors) (2110)</b>										
15	3401	Professional Salaries (01)	0	0	0	0	0	0	0	0	0	
16	3402	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0	
17	3403	Other Salaries (03)	0	0	0	0	0	0	0	0	0	
18	3404	Contracted Services (04)	0	0	0	0	0	0	0	0	0	
19	3405	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	
20	3406	Other Expenses (06)	0	0	0	0	0	0	0	0	0	
21	3409	<b>Sub-total</b>	0	0	0	0	0	0	0	0	0	
22	<b>Department Heads (Non-Supervisor) (2120)</b>											
23	3411	Professional Salaries (01)	0	0	0	0	0	0	0	0	0	
24	3412	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0	
25	3413	Other Salaries (03)	0	0	0	0	0	0	0	0	0	
26	3414	Contracted Services (04)	0	0	0	0	0	0	0	0	0	
27	3415	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	
28	3416	Other Expenses (06)	0	0	0	0	0	0	0	0	0	
29	3419	<b>Sub-total</b>	0	0	0	0	0	0	0	0	0	
30	<b>School Leadership-Building (2210)</b>											
31	3421	Professional Salaries (01)						0	0			
32	3422	Clerical Salaries (02)						0	0			
33	3423	Other Salaries (03)						0	0			
34	3424	Contracted Services (04)						0	0			
35	3425	Supplies and Materials (05)						0	0			
36	3426	Other Expenses (06)						0	0			
37	3429	<b>Sub-total</b>						0	0			
38	<b>School Curriculum Leaders/Department Heads-Building Level (2220)</b>											
39	3431	Professional Salaries (01)	0	0	0	0	0	0	0	0	0	
40	3432	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0	
41	3433	Other Salaries (03)	0	0	0	0	0	0	0	0	0	
42	3434	Contracted Services (04)	0	0	0	0	0	0	0	0	0	
43	3435	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	
44	3436	Other Expenses (06)	0	0	0	0	0	0	0	0	0	
45	3439	<b>Sub-total</b>	0	0	0	0	0	0	0	0	0	
46	<b>Building Technology (2250)</b>											
47	3441	Professional Salaries (01)						0	0			
48	3442	Clerical Salaries (02)						0	0			
49	3443	Other Salaries (03)						0	0			
50	3444	Contracted Services (04)						0	0			
51	3445	Supplies and Materials (05)						0	0			
52	3446	Other Expenses (06)						0	0			

Ready

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 - 06eoy001

File Edit View Insert Format Tools Data Window Help Acrobat

58%

Arial 12

E671 =schedule3\_totalC15

		1	2	3	4	5	6	7	8
		REGULAR DAY	SPECIAL EDUCATION	C14 OCCUPATIONAL DAY	ADULT EDUCATION	OTHER PROGRAMS	UNDISTRIB-UTED	TOTAL	CITY/TOWN APPRO-RIATION
<b>SCHEDULE 3</b>									
<b>INSTRUCTIONAL EXPENDITURES</b>									
<b>I. GENERAL FUND</b>									
<b>Curriculum Directors (Supervisors) (2110)</b>									
671	3401	Professional Salaries (01)	0	0	0	0	0	0	0
672	3402	Clerical Salaries (02)	0	0	0	0	0	0	0
673	3403	Other Salaries (03)	0	0	0	0	0	0	0
674	3404	Contracted Services (04)	0	0	0	0	0	0	0
675	3405	Supplies and Materials (05)	0	0	0	0	0	0	0
676	3406	Other Expenses (06)	0	0	0	0	0	0	0
677	3409	<i>Sub-total</i>	0	0	0	0	0	0	0
<b>Department Heads (Non-Supervisory) (2120)</b>									
679	3411	Professional Salaries (01)	0	0	0	0	0	0	0
680	3412	Clerical Salaries (02)	0	0	0	0	0	0	0
681	3413	Other Salaries (03)	0	0	0	0	0	0	0
682	3414	Contracted Services (04)	0	0	0	0	0	0	0
683	3415	Supplies and Materials (05)	0	0	0	0	0	0	0
684	3416	Other Expenses (06)	0	0	0	0	0	0	0
685	3419	<i>Sub-total</i>	0	0	0	0	0	0	0
<b>School Leadership-Building (2210)</b>									
687	3421	Professional Salaries (01)					0	0	0
688	3422	Clerical Salaries (02)					0	0	0
689	3423	Other Salaries (03)					0	0	0
690	3424	Contracted Services (04)					0	0	0
691	3425	Supplies and Materials (05)					0	0	0
692	3426	Other Expenses (06)					0	0	0
693	3429	<i>Sub-total</i>					0	0	0
<b>School Curriculum Leaders/Department Heads-Building Level (2220)</b>									
695	3431	Professional Salaries (01)	0	0	0	0	0	0	0
696	3432	Clerical Salaries (02)	0	0	0	0	0	0	0
697	3433	Other Salaries (03)	0	0	0	0	0	0	0
698	3434	Contracted Services (04)	0	0	0	0	0	0	0
699	3435	Supplies and Materials (05)	0	0	0	0	0	0	0
700	3436	Other Expenses (06)	0	0	0	0	0	0	0
701	3439	<i>Sub-total</i>	0	0	0	0	0	0	0
<b>Building Technology (2250)</b>									

Ready NUM

The district totals are brought directly into Schedule 3 and the corresponding cells in Schedule 1 of the eoy06 worksheet using cell references

Select the eoy06 tab to activate the worksheet.



**SCHEDULE 3  
INSTRUCTIONAL EXPENDITURES**

1	2	3	4	5	6	7	8
REGULAR DAY	SPECIAL EDUCATION	C74 OCCU- PATIONAL DAY	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
672	3402	Clerical Salaries (02)	0	0	0	0	0	0
673	3403	Other Salaries (03)	0	0	0	0	0	0
674	3404	Contracted Services (04)	0	0	0	0	0	0
675	3405	Supplies and Materials (05)	0	0	0	0	0	0
676	3406	Other Expenses (06)	0	0	0	0	0	0
677	3409	<b>Sub-total</b>	0	0	0	0	0	0

**Department Heads (Non-Supervisory) (2120)**

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

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

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

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

PART I GENERAL FUND EXPENDITURES (CONTINUED)

Line Number

- 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.
- 3451 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.
- 3461-3464 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.
- 3470-3472 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
REGULAR DAY	SPECIAL EDUCATION	C74 OCCU- PATIONAL DAY	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	<b>Sub-total</b>				0	0	

**Teachers, Classroom (2305)**

711	3450	Professional Salaries (01)	0	0	0	0	0	
-----	------	----------------------------	---	---	---	---	---	--

**Teachers, Specialists (2310)**

713	3451	Professional Salaries (01)	0	0	0	0	0	
-----	------	----------------------------	---	---	---	---	---	--

**Instructional Coordinators and Team Leaders (Non-Supervisory) (2315)**

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

**Medical/ Therapeutic Services (2320)**

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

**Substitute Teachers (2325)**

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

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

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

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

PART I GENERAL FUND EXPENDITURES (CONTINUED)

Line Number

- 3476-3479 Record expenditures for salary of Librarians and Media Center Directors (2340).
- 3481-3489 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.
- 3494 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 and support to remedy performance weaknesses, master teachers, mentor teachers, curriculum coaches and others who provide in-district professional development.
- 3504-3509 Record expenditures for Textbooks and Related Software/Media/Materials (2410) including workbooks, materials, and accessories, such as CD-ROMs and videos, provided as an integrated package as well as printed manuals used to support direct instructional activities.

**SCHEDULE 3  
INSTRUCTIONAL EXPENDITURES**

1	2	3	4	5	6	7	8
REGULAR DAY	SPECIAL EDUCATION	C74 OCCU- PATIONAL DAY	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	<b>Sub-total</b>					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	<b>Sub-total</b>					0	0	

**Teacher/Instructional Staff-Professional Days (2353)**

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

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

749	3494	Other Salaries (03)	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	
752	3496	Contracted Services (04)	0	0	0	0		0	
753	3497	Supplies and Materials (05)	0	0	0	0		0	
754	3498	Other Expenses (06)	0	0	0	0		0	
755	3499	<b>Sub-total</b>	0	0	0	0		0	

**Textbooks and Related Software/Media/Materials (2410)**

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

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

PART I GENERAL FUND EXPENDITURES (CONTINUED)

Line Number

- 3514-3519 Record expenditures for Other Instruction Materials (2415) including books and other materials excluding textbooks, for use in school libraries or classroom libraries. INCLUDE CITY OR TOWN COST WHERE THERE IS AN AGREEMENT TO PROVIDE SERVICES ON LINE 3514.
- 3524-3529 Record expenditures for Instructional Equipment (2420) including vocational equipment and science lab equipment irrespective of unit cost. Also includes lease/purchase of equipment used to produce instructional material.
- 3535 Record expenditures for general supplies (2430) including paper, pens, crayons, chalk, paint, toner, calculators, etc.
- 3540-3544 Record expenditures for Other Instructional Services (2440) including field trips and distance learning.
- 3545-3548 Record expenditures for Classroom Instructional 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
REGULAR DAY	SPECIAL EDUCATION	C74 OCCU- PATIONAL DAY	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
763	3515	Supplies and Materials (05)	0	0	0	0	0	0
764	3516	Other Expenses (06)	0	0	0	0	0	0
765	3519	<b>Sub-total</b>	0	0	0	0	0	0

**Instructional Equipment (2420)**

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

**General Supplies (2430)**

772	3535	Supplies and Materials (05)	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
775	3541	Contracted Services (04)	0	0	0	0	0	0
776	3542	Supplies and Materials (05)	0	0	0	0	0	0
777	3543	Other Expenses (06)	0	0	0	0	0	0
778	3544	<b>Sub-total</b>	0	0	0	0	0	0

**Classroom Instructional Technology (2451)**

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

**Other Instructional Hardware (2453)**

785	3549	Contracted Services (04)					0	0
786	3550	Supplies and Materials (05)					0	0
787	3551	Other Expenses (06)					0	0
788	3552	<b>Sub-total</b>					0	0

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

PART I GENERAL FUND EXPENDITURES (CONTINUED)

Line Number

- 3553-3556 Record expenditures for Instructional Software (2455) including the cost of programs and licenses.
- 3561-3569 Record salaries and other related expenses of the Director of Guidance, Guidance Counselors, and School Adjustment Counselors (2710).
- 3571-3579 Record expenditures for the salary, materials and expenses used for testing and assessing students (2720).
- 3581-3599 Record expenditures for the salaries and expenses for psychological evaluation, 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
REGULAR DAY	SPECIAL EDUCATION	C74 OCCU- PATIONAL DAY	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	<b>Sub-total</b>					0	0	

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

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

**Testing and Assessment (2720)**

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

**Psychological Services (2800)**

811	3581	Professional Salaries (01)	0	0	0	0		0	
812	3582	Clerical Salaries (02)	0	0	0	0		0	
813	3583	Other Salaries (03)	0	0	0	0		0	
814	3584	Contracted Services (04)	0	0	0	0		0	
815	3585	Supplies and Materials (05)	0	0	0	0		0	
816	3586	Other Expenses (06)	0	0	0	0		0	
817	3589	<b>Sub-total</b>	0	0	0	0		0	
818	3599	<b>TOTAL INSTRUCTIONAL SERVICES</b>	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). Detailed reports of all FY06 grants are available for each district on the DOE's web-site at <http://finance1.doe.mass.edu/account/eoy06.html>. Amounts reported here should reconcile with final expenditure reports for FY06 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 FY06 grants. Amounts reported here should reconcile with final expenditure reports for FY06 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 and 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 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.
- 3611-3619 Record expenditures salaries and expenses for Non-Supervisory Department Heads (2120).
- 3621-3629 Record expenditures salaries and expenses for School Leadership (2210) personnel including principal and school office staff.
- 3631-3639 Record 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
829	3602	Clerical Salaries (02)	0	0	0	0	0	0	0	0
830	3603	Other Salaries (03)	0	0	0	0	0	0	0	0
831	3604	Contracted Services (04)	0	0	0	0	0	0	0	0
832	3605	Supplies and Materials (05)	0	0	0	0	0	0	0	0
833	3606	Other Expenses (06)	0	0	0	0	0	0	0	0
834	3609	<b>Sub-total</b>	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
837	3612	Clerical Salaries (02)	0	0	0	0	0	0	0	0
838	3613	Other Salaries (03)	0	0	0	0	0	0	0	0
839	3614	Contracted Services (04)	0	0	0	0	0	0	0	0
840	3615	Supplies and Materials (05)	0	0	0	0	0	0	0	0
841	3616	Other Expenses (06)	0	0	0	0	0	0	0	0
842	3619	<b>Sub-total</b>	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
845	3622	Clerical Salaries (02)	0	0	0	0	0	0	0	0
846	3623	Other Salaries (03)	0	0	0	0	0	0	0	0
847	3624	Contracted Services (04)	0	0	0	0	0	0	0	0
848	3625	Supplies and Materials (05)	0	0	0	0	0	0	0	0
849	3626	Other Expenses (06)	0	0	0	0	0	0	0	0
850	3629	<b>Sub-total</b>	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
853	3632	Clerical Salaries (02)	0	0	0	0	0	0	0	0
854	3633	Other Salaries (03)	0	0	0	0	0	0	0	0
855	3634	Contracted Services (04)	0	0	0	0	0	0	0	0
856	3635	Supplies and Materials (05)	0	0	0	0	0	0	0	0
857	3636	Other Expenses (06)	0	0	0	0	0	0	0	0
858	3639	<b>Sub-total</b>	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 Building Technology (2250) expenditures 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 or 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

<b>Building Technology (2250)</b>										
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	<b>Sub-total</b>	0	0	0	0	0	0	0	0
<b>Teachers, Classroom (2305)</b>										
868	3650	Professional Salaries (01)	0	0	0	0	0	0	0	0
<b>Teachers, Specialists (2310)</b>										
870	3651	Professional Salaries (01)	0	0	0	0	0	0	0	0
<b>Instructional Coordinators and Team Leaders (Non-Supervisory) (2315)</b>										
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	<b>Sub-total</b>	0	0	0	0	0	0	0	0
<b>Medical/ Therapeutic Services (2320)</b>										
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	<b>Sub-total</b>	0	0	0	0	0	0	0	0
<b>Substitute Teachers (2325)</b>										
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	<b>Sub-total</b>	0	0	0	0	0	0	0	0
<b>All Non-Clerical Paraprofessionals/Instructional Assistants (2330)</b>										
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	<b>Sub-total</b>	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 and support to remedy performance weaknesses, master teachers, mentor teachers, curriculum coaches and others who provide in-district professional development.
- 3704-3709 Record expenditures for Textbooks and Related Software/Media/Materials (2410) including workbooks, materials, and accessories, such as CD-ROMs and videos, provided as an integrated package as well as 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	<b>Sub-total</b>	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	<b>Sub-total</b>	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	<b>Sub-total</b>	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	<b>Sub-total</b>	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	<b>Sub-total</b>	0	0	0	0	0	0	0	0	0

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

PART II GRANTS AND OTHER FUNDING SOURCES (CONTINUED)

Line Number

- 3714-3719 Record expenditures for Other Instruction Materials (2415) including books and other materials excluding textbooks, for use in school libraries or classroom libraries.
- 3724-3729 Record expenditures for Instructional Equipment (2420) including vocational equipment and science lab equipment irrespective of unit cost. Also includes lease/purchase of equipment used to produce instructional material.
- 3735 Record expenditures for general supplies (2430) including paper, pens, crayons, chalk, paint, toner, calculators etc.
- 3740-3744 Record expenditures for Other Instructional Services (2440) including field trips 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	<b>Sub-total</b>	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	<b>Sub-total</b>	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	<b>Sub-total</b>	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	<b>Sub-total</b>	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	<b>Sub-total</b>	0	0	0	0	0	0	0	0	0

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

PART II GRANTS AND OTHER FUNDING SOURCES (CONTINUED)

Line Number

- 3753-3756 Record expenditures for Instructional Software (2455) including the cost of programs and licenses.
- 3761-3769 Record expenditures for the salary and other related expenses of the Director of Guidance, Guidance Counselors, and School Adjustment Counselors (2710).
- 3771-3779 Record expenditures for the salary, materials, and expenses used for testing and assessing students (2720).
- 3781-3799 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						
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**

**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	<b>Sub-total</b>	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	<b>Sub-total</b>	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	<b>Sub-total</b>	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	<b>Sub-total</b>	0	0	0	0	0	0	0	0	0
975	3799	<b>TOTAL INSTRUCTIONAL SERVICES</b>	0	0	0	0	0	0	0	0	0

## SCHEDULE 4 SPECIAL EDUCATION FUNCTIONAL EXPENDITURES BY PLACEMENT

Schedule 4 is a detailed report of **expenditures from the school committee appropriation, municipal appropriation, or Special Education Reimbursement Fund (Circuit Breaker)**. Circuit Breaker expenditures must be included with school committee and/or city or town appropriations reported under Instructional Services (2000) and/or Payments to Other Districts (9000). Expenditures are recorded according to the special education placement codes in the Student Information Management System (SIMS) element DOE034. Placement codes DOE034-10, DOE034-20, and DOE034-40 are combined in column 3, while all other placement codes and Screening and Team Evaluation are reported separately. Costs reported by placement must have corresponding students (headcount and FTE) reported by placement on Schedule 11.

### Line Number

- 3810-3850 Record expenditures by instructional function for program placements and other expenditure categories. For students enrolled in placement codes DOE034-41, DOE034-50, DOE034-60, DOE034-90 include only those costs associated with annual review functions.
- Schedule 4, line 3860, column 10 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 schools under Public Law 94 142, Section 613, (e.g. screening, team evaluations). DO NOT record federal fund expenditures here.
- Schedule 4, line 3870, column 10 must equal Schedule 1, line 1729, column 2**
- 3880 Record tuition to other Massachusetts school districts and non-member collaboratives.
- 3885 The Department of Education will record school choice tuition for special education by placement.
- 3887 The Department of Education will record charter school tuition for special education by placement.
- 3890-3910 Record tuition to out of state schools, private schools, and member collaboratives for special education by placement.
- Schedule 4, line 3920, column 10 must equal Schedule 1, lines 1840 + 2280, column 2 plus Schedule 1, line 3072-3078, column 5**
- 3930 Record all expenditures for all pupils served from federal and revolving funds (not Circuit Breaker) by placement.
- 3940 Record expenditures made by third parties on behalf of pupils under the placement 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 PLACEMENT**

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

1	2	3	4	5	6	7	8	9	10
3-5 Yr. Olds	3-5 Yr. Olds	All Ages	All Ages	All Ages	All Ages	All Ages	All Ages		
100% in	100%	Public School	Public	Private	Private	All Ages	Public		
Classroom	Separate	Programs	Separate	Separate	Residential	Homebound/	Residential	Screening	
(doe034-08)	Classroom	(doe034-10,	Day School	Day School	School	Hospital	Institution	and Team	
	(doe034-09)	20, & 40)	(doe034-41)	(doe034-50)	(doe034-60)	(doe034-70)	(doe034-90)	Evaluation	TOTAL

985	3810	Supervisory (2100)									0
986	3815	School Building Leadership (2200)									0
987	3820	Teaching (2300)									0
988	3830	Textbooks & Instructional Equipment (2400)									0
989	3840	Guidance (2700)									0
990	3850	Psychological (2800)									0
991	3860	<b>TOTAL INSTRUCTIONAL SERVICES</b>	0	0	0	0	0	0	0	0	0
992	3870	Non-Public Health Services (6800)									0
<b>Payments to Other Districts (9000)</b>											
994	3880	Tuition to Mass. Schools (9100)									0
995	3885	School Choice Tuition (9110)									0
996	3887	Tuition to Commonwealth Charter Schools (9120)									0
997	3888	Tuition to Horace Mann Charter Schools (9120)									0
998	3890	Tuition to Out-of-State Schools (9200)									0
999	3900	Tuition to Private Schools (9300)									0
1000	3910	Tuition to Collaboratives (9400)									0
1001	3920	<b>TOTAL TUITION</b>	0	0	0	0	0	0	0	0	0
1002	3930	<b>EXPENDITURES FROM FEDERAL GRANTS AND REVOLVING FUNDS</b>									0
1003	3940	<b>EXPENDITURES BY THIRD PARTIES</b>									0
1004	3950	<b>TOTAL EXPENDITURES</b>	0	0	0	0	0	0	0	0	0

## PUPIL TRANSPORTATION

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

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

Field trips are not to be included on this schedule but are to be reported as 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 are addressed on the edit report.

Districts who charge fees and deposit those fees in a revolving fund should charge expenses equal to the fees received on line 2930 or 3048. **Expenditures for these fees should not be claimed on Schedule 7.**

***Please note the change in the Special Education section of this schedule. You are now asked to report expenditures and riders separately for In-District and Out of District Special Education Transportation.***

## 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) to an in district special education program regardless of mileage.**

2. Record expenditures for pupils transported once daily at least 1 1/2 miles (in one direction) on public utility carriers used to carry the general public over franchised routes.  
**In addition, record expenditures for pupils transported to out of district special education program in accordance with an IEP regardless of mileage.**
3. Non-Reimbursable: Record expenditures for transporting pupils less than 1 1/2 miles to and from school for regular or occupational day programs for purposes of educational needs, hazardous conditions, safety and health purposes. Record those expenditures which are not reimbursable for transporting non public school pupils to and from school subject to court decisions. Record all 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, 2005 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 placement who are transported to in-district programs in accordance with an IEP regardless of mileage.**
7. Record the number of pupils (headcount) transported once daily at least 1 1/2 miles (in one direction) on public utility carriers used to carry the general public over franchised routes, **or students transported to out of district special education programs in accordance with an IEP regardless of mileage.**
8. Non Reimbursable: Record the number of pupils (headcount) transported less than 1 1/2 miles to and from school for regular day and occupational day programs for purposes of educational needs, hazardous conditions, safety and health purposes. Record all transported School Choice pupils.
9. Total students from columns 6 through 8.

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

Line Number

- 4000-4010 Record expenditures and regular day public pupils, transported within the district (4000) and outside the district (4010). If non-resident school choice pupils are transported they should be recorded on line 4010.
- 4020 Record expenditures and regular day pupils transported to approved regular day preschool programs in the public schools.
- 4030 Record expenditures for homeless students transported to and from schools of attendance outside the district. Homeless students are defined in the Guidelines for Student and Financial Reporting published by the Department of Education.
- 4060-4160 Record expenditures and special education pupils transported to and from special education programs by program placement—**regardless of mileage**. Report data only for those pupils for which services are specified in the student's individualized educational plan. **Please separate expenditures & riders between In-District and Out of District and record the data appropriately.**
- 4190-4200 Record expenditures and public school pupils transported to approved Chapter 74 occupational day programs within the district (4190) and outside the district (4200).
- 4220-4230 Record expenditures and non-public school pupils transported within the district (4220) and outside the district (4230). DO NOT include public school students attending a special education placement under an individual education plan (IEP).
- 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 **[603 CMR 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					SPECIAL ED PUPILS & PUPILS TRANSPORTED AT LEAST 1 1/2 MILES (one direction) TO AND FROM SCHOOL			
SCHOOL TRANS VEHICLE	BY PUBLIC UTILITIES	NON-REIMB- URSABLE EXPENDITURES LESS THAN 1 1/2 MILES	DEPRE- CIATION (See instructions)	TOTAL (Sum of 1 thru 4)	SCHOOL TRANS VEHICLE	BY PUBLIC UTILITIES	NON-REIMB- URSABLE EXPENDITURES LESS THAN 1 1/2 MILES	TOTAL (Sum of 6 thru 8)
<b>REGULAR EDUCATION</b>								
1016	4000	Within the District						0
1017	4010	Outside the District						0
1018	4020	To and from Regular Pre-School						0
1019	4030	Homeless outside the District						0
1020	4040	<b>TOTAL REGULAR EDUCATION</b>	0	0	0	0	0	0
<b>SPECIAL EDUCATION</b>								
			WITHIN THE DISTRICT	OUTSIDE THE DISTRICT		WITHIN THE DISTRICT	OUTSIDE THE DISTRICT	
1022	4060	3-5 yr olds, 100% in classroom (doe034-08)						0
1023	4070	3-5 yr olds, 100% separate classroom (doe034-09)						0
1024	4080	all ages, public school programs (doe034-10, 20, & 40)						0
1025	4110	all ages, public separate day school (doe034-41)						0
1026	4120	all ages, private separate day school (doe034-50)						0
1027	4130	all ages, private residential school (doe034-60)						0
1028	4140	all ages, homebound/hospital (doe034-70)						0
1029	4150	all ages, public residential institutions (doe034-90)						0
1030	4160	<b>TOTAL SPECIAL EDUCATION</b>	0	0	0	0	0	0
<b>OCCUPATIONAL DAY</b>								
1032	4190	Within the District						0
1033	4200	Outside the District						0
<b>NON-PUBLIC TRANSPORTATION</b>								
1035	4220	Within the District						0
1036	4230	Outside the District						0
<b>OTHER PROGRAMS</b>								
1038	4250	Racial Imbalance (Regardless of Mileage)						0
1039	4260	To and From Day Care Centers						0
1040	4270	Other School Programs						0
1041	4280	School Choice						0
1042	4290	<b>TOTALS FOR ALL PROGRAMS</b>	0	0	0	0	0	0
1043	4310	<b>PUBLIC TRANSPORTATION ASSESSMENT</b>						0
1044	4320	Payments from Revolving and Special Funds						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, 2006. 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.

Districts should only complete the special education lines (5028 through 5040). Other lines will be populated by DOE from end-of-year data submitted to the Student Information Management System (SIMS) during the summer of 2006. (SIMS does not contain sufficient detail to allow DOE to complete the special education 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 after November 1 when DOE has inserted the regular education (5010) 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 updated End of Year Report workbooks will be placed in the outbox area of the DOE security portal End of Year Pupil and Financial Report dropdown.

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 (FTE) 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 or .2. His FTE in regular education would be .6 times .5 or .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 FTE for residents of the district enrolled in district schools. State wards placed in the district are considered resident students.
3. Record the FTE for non-residents enrolled in district schools, through tuition agreements, tuition waivers, school choice, METCO, or Horace Mann charter schools. Include non-resident children of teachers enrolled through provisions of collective bargaining agreements.
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 already reported in column 7 in column 5.
6. Record the FTE of special needs pupils tuitioned out to collaboratives, non-public schools, or other settings. Do not include the school choice or charter school pupils already reported in column 8.
7. Special education tuitioned-out headcounts at Commonwealth charter schools and school choice districts have been inserted by DOE.
8. Special education tuitioned-out FTE's at Commonwealth 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 of columns 6 and 8.

**SCHEDULE 11  
PUPIL MEMBERSHIP SUMMARY  
BY PROGRAM AREA**

**Note: DOE will populate regular and vocational data from SIMS, and columns 7 and 8 (all programs) from school choice and charter school claim forms.**

1	2	3	4
PUPILS SERVED IN-DISTRICT (HEADCOUNT)	IN-DISTRICT RESIDENTS (FTE)	TUITIONED- IN NON- RESIDENTS (FTE)	AVERAGE MEMBER-SHIP (2+3) (FTE)

5	6	7	8	9	10
TUITIONED- OUT PUPILS SERVED (HEADCOUNT)	COLLAB- ORATIVE & TUITIONED OUT PUPILS (FTE)	TUITIONED- OUT CHOICE & CHARTER (HEADCOUNT)	TUITIONED- OUT CHOICE & CHARTER (FTE)	TOTAL TUITIONED- OUT PUPILS SERVED (HEADCOUNT)	TOTAL TUITIONED OUT FTE MEMB- ERSHIP

1054	5010	<b>Total Regular Education, All Grades</b>			0.0
		<b>SPECIAL EDUCATION</b>			
1056	5028	3-5 yr olds, 100% in classroom (doe034-08)			0.0
1057	5029	3-5 yr olds, 100% separate classroom (doe034-09)			0.0
1058	5031	all ages, full inclusion < 21% (doe034-10)			0.0
1059	5032	all ages, partial inclusion 21-60% (doe034-20)			0.0
1060	5033	all ages, substantially separate >60% (doe034-40)			0.0
1061	5034	all ages, public separate day school (doe034-41)			0.0
1062	5035	all ages, private separate day school (doe034-50)			0.0
1063	5036	all ages, private residential school (doe034-60)			0.0
1064	5037	all ages, homebound/hospital (doe034-70)			0.0
1065	5039	all ages, public residential institutions (doe034-90)			0.0
1066	5040	<b>Total Special Education</b>			0.0
		0	0.0	0.0	0.0
1068	5080	<b>Total Chapter 74 Occupational Day, All Grades</b>			0.0
1070	5081	<b>TOTAL DAY PROGRAMS</b>			0.0
		0	0.0	0.0	0.0

		0	0.0	0	0.0
		0	0.0	0	0.0
		0	0.0	0	0.0
		0	0.0	0	0.0
		0	0.0	0	0.0
		0	0.0	0	0.0
		0	0.0	0	0.0
		0	0.0	0	0.0
		0	0.0	0	0.0
		0	0.0	0	0.0
		0	0.0	0	0.0
		0	0.0	0	0.0
		0	0.0	0	0.0
		0	0.0	0	0.0
		0	0.0	0	0.0
		0	0.0	0	0.0

## 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, 2006. All entries will be recorded with one decimal place. These entries are used to compute annual staff salary averages for the district. The average salary calculation has been included for your information. Substitutes recorded on line 5421, columns 4 and 7 are not included in the 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. This category includes all professional staff in function code 2250.
4. Record all teachers by program area where indicated. This category includes all professional staff in function codes 2305 and 2310.
5. Record all instructional coordinators, team leaders, and medical/therapeutic staff. This category includes all professional staff in function codes 2315 and 2320.
6. Record all educational media specialists. This category includes all professional staff in function code 2340.
7. Record all professional development staff. This category includes all professional staff in function codes 2351 and 2357.
8. Record all guidance counselors by program area where indicated. This category includes all professional staff in function code 2700.
9. Record all school psychologists by program area where indicated. This 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 and educational media and professional development specialists are reported only on line 5420. Other instructional staff are reported by program: regular day, special education, and occupational day.

**Staff who are assigned to English language learner (ELL) and expanded low income programs should be included with regular day programs on line 5300.**

Report post-graduate and post-secondary teachers, but not teachers of adult education, adult civic education, Chapter 74 occupational evening, regular evening, or regular vacation programs.

5421 Substitutes must be reported separately under columns 4 and 7 and must correspond to costs reported on Schedule 1.

5520 Report the professional instructional staff whose salaries are supported by federal grants, state grants, or special funds.

**SCHEDULE 13**

**STAFF DATA BY MAJOR PROGRAM AREA**

**INSTRUCTIONAL PROGRAMS**

**INSTRUCTIONAL STAFF DAY PROGRAMS**

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)

**SCHOOL COMMITTEE APPROPRIATION**

1081	5300	Regular Education Programs								0.0
1082	5310	Special Education Programs								0.0
1083	5410	Chapter 74 Occupational Day Programs								0.0
1084	5420	Staff Not Assigned to Program Areas								0.0
1085	5421	Substitutes								0.0
1086	5425	<b>Total Day Programs</b>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

**FEDERAL AND STATE GRANTS AND SPECIAL FUNDS**

1089	5520	<b>Total Day Programs</b>								0.0
1091	5530	School Committee Salaries	0	0	0	0	0	0	0	0
1092	5540	Federal and State Grants and Special Fund Salaries	0	0	0	0	0	0	0	0
1093	5550	Average Salary Calculation	0	0	0	0	0	0	0	0

## SCHEDULE 19 2006-2007 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, 2006 and ending June 30, 2007.

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

For all lines in this schedule the sum of columns 1 through 6 must equal column 7 (Total). Refer to directions for Schedule I, Part II A, Expenditures by School Committee and 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 Tuition (line 7285), Tuition to Commonwealth Charter Schools (line 7290), Tuition to Horace Mann Charter Schools (line 7295), Tuition to Out-of-State Schools (line 7300), Tuition to Non-Public Schools (line 7305), Tuition to Collaboratives (line 7310). All others should be recorded as Undistributed.
- 7140 Note: Rental and lease costs of land, buildings, non-instructional equipment, or other items exceeding the unit costs established in the regulations may only be reported for three years as a 5300 expense. All fourth year lease/purchases meeting this definition must be reported as a 7000 expense. School districts must maintain appropriate documentation to account for these costs [Guidelines: Maintain Appendix A].
- 7190 Record all appropriations of the school committee for Asset Acquisition and Improvement, including the principal portion of a loan (long term bond or BAN), the cost of a lease/purchase agreement, and all costs directly related to a school construction project. See *Guidance for Reporting Revenue and Expenditures for School Construction*.
- 7200-7210 Regional School Districts Only. Record annual expenditures relating to long term School Construction Debt for principal (8100) and interest (8200). DO NOT include amounts bonded for extraordinary maintenance. DO NOT include bond anticipation notes (BANS).
- 7285-7295 DOE has entered cherry sheet projections for FY07 choice and charter tuition, but districts may overwrite the cells as better information becomes available.

SCHEDULE 19

ANNUAL SCHOOL BUDGET  
2006 - 2007

1	2	3	4	5	6	7
REGULAR DAY	SPECIAL EDUCATION	C74 OCCU-PATIONAL DAY	ADULT EDUCATION	OTHER PROGRAMS	UNDISTRIB-UTED	TOTAL

A.1 APPROPRIATION BY SCHOOL COMMITTEE

1103	7010	Administration(1000)					0
1104	7030	Instruction (2000)					0
1105	7040	Student Services (3100,3200)					0
1106	7050	<b>Pupil Transportation (3300)</b>					0
1107	7060	Food Service (3400)					0
1108	7070	Student Body Activities (3510,3520)					0
1109	7075	School Security (3600)					0
1110	7080	Operations and Maintenance (4000)					0
1111	7090	Extraordinary Maintenance (4300)					0
1112	7100	Employer Retirement Contributions (5100)					0
1113	7110	Insurance for Active Employees (5200)					0
1114	7120	Insurance Retired School Employees (5250)					0
1115	7130	Other Non Employee Insurance (5260)					0
1116	7140	Rent (5300)					0
1117	7150	Debt Service-Short Term Interest (5400)					0
1118	7155	<b>Debt Service-Short Term Interest-BANS (5450)</b>					0
1119	7160	<b>Other Fixed Charges (5500)</b>					0
1120	7170	<b>Other Community Services (6000)</b>					0
1121	7180	<b>Non-Public Transportation (6900)</b>					0
1122	7190	<b>Fixed Assets (7000)</b>					0
1123	7200	<b>Long-Term Debt Retirement/Sch Construction (8100)</b>					0
1124	7210	<b>Long-Term Debt Service/Sch Construction (8200)</b>					0
1125	7270	<b>Long-Term Debt Service/Educ &amp;Other (8400,8600)</b>					0
1126	7280	Tuition to Mass. Schools (9100)					0
1127	7285	School Choice Tuition (9110)					0
1128	7290	Tuition to Commonwealth Charter Schools (9120)					0
1129	7295	Tuition to Horace Mann Charter Schools (9120)					0
1130	7300	Tuition to Out-of-State Schools (9200)					0
1131	7305	Tuition to Non-Public Schools (9300)					0
1132	7310	Tuition to Collaboratives (9400)					0
1133	7320	<b>TOTAL APPROPRIATION BY SCHOOL COMMITTEE</b>	0	0	0	0	0

**SCHEDULE 19 2006-2007 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, 2007 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 603 CMR 10.02. DO NOT report employee salaries in this category. Record these expenditures on line 7450. Expenditures classified as a 4300 account must not exceed the per project dollar limit for extraordinary maintenance of \$100,000 per school, per project.

7510 Note: Rental and lease costs of land, buildings, non-instructional equipment, or other items exceeding the unit costs established in the regulations may only be reported for three years as a 5300 expense. All fourth year lease/purchases meeting this definition must be reported as a 7000 expense. School districts must maintain appropriate documentation to account for these costs [Guidelines: Maintain Appendix A].

7560 Record all appropriations of the city or town for Asset Acquisition and Improvement, including the principal portion of a loan (long term bond or BAN), the cost of a lease/purchase agreement, and all costs directly related to a school construction project. See *Guidance for Reporting Revenue and Expenditures for School Construction*.

7570-7580 Record annual expenditures relating to long term School Construction Debt for principal (8100) and interest (8200). DO NOT include amounts bonded for extraordinary maintenance. DO NOT include bond anticipation notes (BANS). DO NOT include amounts paid to a member regional school district as part of a capital assessment. This information will be reported by the regional school district.

7650-7660 DOE has entered cherry sheet projections for FY07 choice and charter tuition, but districts may overwrite the cells as better information becomes available.

SCHEDULE 19

ANNUAL SCHOOL BUDGET  
2006 - 2007

1	2	3	4	5	6	7
REGULAR DAY	SPECIAL EDUCATION	C74 OCCUPATIONAL DAY	ADULT EDUCATION	OTHER PROGRAMS	UNDISTRIB-UTED	TOTAL

A.2 ESTIMATED EXPENDITURES BY CITY/TOWN

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

**SCHEDULE 19 2006-2007 ESTIMATED REVENUE GENERAL FUND**

Schedule 19 shall include by major program area the estimates of revenues for the fiscal year beginning July 1, 2006 and ending June 30, 2007. For all lines in this schedule the sum of columns 1 through 6 must equal column 7 (total).

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

Anticipated revenues should be reported by specific accounts (e.g. tuition, fees, rental). Report only funds expected to be received during FY07.

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 FY07.

**Schedule 19, line 7800, column 7 must equal Schedule 19, line 8270, column 6.**

7810 This line should be completed by regional school districts only and reflect the total excess and deficiency funds appropriated to FY07 spending by the regional school district.

7820-7840 Record by major program area the revenue to be received as tuition payments for tuitioned-in pupils.

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 6 as Undistributed.

7890 Record the receipt of medical care and assistance reimbursements for medically necessary services authorized by MGL Ch. 44, Sec. 72.

7900 Record the estimated cash value of non-revenue receipts.

SCHEDULE 19

ANNUAL SCHOOL BUDGET

2006 - 2007

B. ESTIMATED REVENUES-GENERAL FUND

REVENUES FROM LOCAL SOURCES FY07

1	2	3	4	5	6	7
REGULAR DAY	SPECIAL EDUCATION	C74 OCCU- PATIONAL DAY	ADULT EDUCATION	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL

1184	7800	Assessments Received by Regional Schools					0
1185	7810	Excess & Deficiency Fund Approp					0
1186	7820	Tuition From Individuals					0
1187	7830	Tuition From Other Districts in Comm.					0
1188	7840	Tuition From Districts in Other States					0
1189	<b>7850</b>	<b>Transportation Fees</b>					0
1190	7860	Earnings on Investments					0
1191	7870	Rental of School Facilities					0
1192	7880	Other Revenue					0
1193	<b>7890</b>	<b>Medical Care and Assistance</b>					0
1194	<b>7900</b>	<b>Non Revenue Receipts</b>					0
1195	<b>7910</b>	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	0	0	0	0	0

**SCHEDULE 19 2006-2007 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, and capital and debt indebtedness payments). There is no breakdown by program in this schedule. In completing this schedule, do not report anticipated receipts from a member town of an amount greater than the town has appropriated to the regional school district on the date of this report. Any supplemental appropriation by member towns after this date must be reported by filing an amendment to this schedule [603 CMR10.03(8)(a)].

Column Number

1. The city/town code for each member city or town of the regional school district.
2. Record revenues anticipated during the fiscal year ending June 30, 2007 for the minimum local contribution required under Chapter 70 from each member listed in column 1.
- \*3. Record revenues anticipated during the fiscal year ending June 30, 2007 for categories included in Chapter 70 in excess of the minimum local contribution from each member listed in column 1.
- \*4. Record revenues anticipated during the fiscal year ending June 30, 2007 for transportation and for categories not included in Chapter 70 from each member listed in column 1.
- \*5. Record revenues anticipated during the fiscal year ending June 30, 2007 for capital and debt service assessments from each member listed in column 1.
6. Total of columns 2, 3, 4, and 5.
7. Record in column 7 the total amount approved by each member town. This amount may differ from column 6, if the member town voted an amount higher or lower than the assessment determined in the approved budget voted in accordance with MGL Ch. 71, Sec. B.
- \*8. Record in column 8 the amount reported on line 7810, the amount of excess and deficiency funds allocated to FY07 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. 2006 - 2007 REGIONAL SCHOOL DISTRICTS'  
APPROVED BUDGETS

1	2	3	4	5	6	7	8
MEMBER CITY/TOWN CODE	MINIMUM LOCAL CON- TRIBUTION	ADDITIONAL LOCAL CON- TRIBUTION	TRANSP & OTHER EXP- ENDITURES	CAPITAL & DEBT EXP- ENDITURES	TOTAL	ASSESSMENT APPROVED BY MEMBER TOWNS	BUDGETED EXCESS AND DEFICIENCY

MEMBER CITY/TOWN CODE AND NAME

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

EXPENDITURE SUMMARY FY06

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
1240	8300 School Committee (1110)	0	0	0	0	0	0	0	0	0	0
1241	8305 Superintendent (1210)	0	0	0	0	0	0	0	0	0	0
1242	8310 Assistant Superintendents (1220)	0	0	0	0	0	0	0	0	0	0
1243	8315 Other District-Wide Administration (1230)	0	0	0	0	0	0	0	0	0	0
1244	8320 Business and Finance (1410)	0	0	0	0	0	0	0	0	0	0
1245	8325 Human Resources and Benefits (1420)	0	0	0	0	0	0	0	0	0	0
1246	8330 Legal Service For School Committee (1430)	0	0	0	0	0	0	0	0	0	0
1247	8335 Legal Settlements (1435)	0	0	0	0	0	0	0	0	0	0
1248	8340 District-wide Information Mgmt and Tech (1450)	0	0	0	0	0	0	0	0	0	0
1249	8345 Curriculum Directors (Supervisory) (2110)	0	0	0	0	0	0	0	0	0	0
1250	8350 Department Heads (Non-Supervisory) (2120)	0	0	0	0	0	0	0	0	0	0
1251	8355 School Leadership-Building (2210)	0	0	0	0	0	0	0	0	0	0
1252	8360 Curriculum Leaders/Department Heads-Building Level (2220)	0	0	0	0	0	0	0	0	0	0
1253	8365 Building Technology (2250)	0	0	0	0	0	0	0	0	0	0
1254	8370 Teachers, Classroom (2305)	0	0	0	0	0	0	0	0	0	0
1255	8375 Teachers, Specialists (2310)	0	0	0	0	0	0	0	0	0	0
1256	8380 Instructional Coordinators and Team Leaders (2315)	0	0	0	0	0	0	0	0	0	0
1257	8385 Medical/ Therapeutic Services (2320)	0	0	0	0	0	0	0	0	0	0
1258	8390 Substitute Teachers (2325)	0	0	0	0	0	0	0	0	0	0
1259	8395 Non-Clerical Paraprofs./Instructional Assistants (2330)	0	0	0	0	0	0	0	0	0	0
1260	8400 Librarians and Media Center Directors (2340)	0	0	0	0	0	0	0	0	0	0
1261	8405 Professional Development Leadership (2351)	0	0	0	0	0	0	0	0	0	0
1262	8410 Teacher/Instructional Staff-Professional Days (2353)	0	0	0	0	0	0	0	0	0	0
1263	8415 Substitutes for Instructional Staff at Prof. Development (2355)	0	0	0	0	0	0	0	0	0	0
1264	8420 Prof. Development Stipends, Providers and Expenses (2357)	0	0	0	0	0	0	0	0	0	0
1265	8425 Textbooks and Related Software/Media/Materials (2410)	0	0	0	0	0	0	0	0	0	0
1266	8430 Other Instructional Materials (2415)	0	0	0	0	0	0	0	0	0	0
1267	8435 Instructional Equipment (2420)	0	0	0	0	0	0	0	0	0	0
1268	8440 General Supplies (2430)	0	0	0	0	0	0	0	0	0	0
1269	8445 Other Instructional Services (2440)	0	0	0	0	0	0	0	0	0	0
1270	8450 Classroom Instructional Technology (2451)	0	0	0	0	0	0	0	0	0	0
1271	8455 Other Instructional Hardware (2453)	0	0	0	0	0	0	0	0	0	0
1272	8460 Instructional Software (2455)	0	0	0	0	0	0	0	0	0	0
1273	8465 Guidance Counselors and Adjustment Counselors (2710)	0	0	0	0	0	0	0	0	0	0
1274	8470 Testing and Assessment (2720)	0	0	0	0	0	0	0	0	0	0
1275	8475 Psychological Services (2800)	0	0	0	0	0	0	0	0	0	0
1276	8480 <b>TOTAL INSTRUCTION (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**EXPENDITURE SUMMARY FY06**

**ALL FUND TYPES**

	1	2	3	4	5	6	7	8	9	10	11
	SCH COMM	CITY/TOWN	FEDERAL	STATE	CIRCUIT	PRIVATE	SCH CHOICE	ATHLETIC	SCHOOL	OTHER	
	APPROP-	APPROP-	FEDERAL	STATE	CIRCUIT	PRIVATE	SCH CHOICE	ATHLETIC	SCHOOL	OTHER	
	RIATIONS	RIATIONS	GRANTS	GRANTS	BREAKER	GRANTS	& OTHER	FUND	LUNCH	LOCAL	TOTAL
			GRANTS	GRANTS		& GIFTS	TUITION			RECEIPTS	
1277	8485	Attendance and Parent Liaison Services (3100)	0	0	0	0	0	0	0	0	0
1278	8490	Medical/Health Services (3200)	0	0	0	0	0	0	0	0	0
1279	8495	Transportation Services (3300)	0	0	0	0	0	0	0	0	0
1280	8500	Food Services (3400)	0	0	0	0	0	0	0	0	0
1281	8505	Athletics (3510)	0	0	0	0	0	0	0	0	0
1282	8510	Other Student Body Activities (3520)	0	0	0	0	0	0	0	0	0
1283	8515	School Security (3600)	0	0	0	0	0	0	0	0	0
1284	8520	Custodial Services (4110)	0	0	0	0	0	0	0	0	0
1285	8525	Heating of Buildings (4120)	0	0	0	0	0	0	0	0	0
1286	8530	Utility Services (4130)	0	0	0	0	0	0	0	0	0
1287	8535	Maintenance of Grounds (4210)	0	0	0	0	0	0	0	0	0
1288	8540	Maintenance of Buildings (4220)	0	0	0	0	0	0	0	0	0
1289	8545	Building Security System (4225)	0	0	0	0	0	0	0	0	0
1290	8550	Maintenance of Equipment (4230)	0	0	0	0	0	0	0	0	0
1291	8555	Extraordinary Maintenance (4300)	0	0	0	0	0	0	0	0	0
1292	8560	Networking and Telecommunications (4400)	0	0	0	0	0	0	0	0	0
1293	8565	Technology Maintenance (4450)	0	0	0	0	0	0	0	0	0
1294	8570	Employer Retirement Contributions (5100)	0	0	0	0	0	0	0	0	0
1295	8575	Insurance for Active Employees (5200)	0	0	0	0	0	0	0	0	0
1296	8580	Insurance for Retired School Employees (5250)	0	0	0	0	0	0	0	0	0
1297	8585	Other Non-Employee Insurance (5260)	0	0	0	0	0	0	0	0	0
1298	8590	Rental Lease of Equipment (5300)	0	0	0	0	0	0	0	0	0
1299	8595	Rental Lease of Buildings (5350)	0	0	0	0	0	0	0	0	0
1300	8600	Short Term Interest RAN's (5400)	0	0	0	0	0	0	0	0	0
1301	8605	Short Term Interest BAN'S (5450)	0	0	0	0	0	0	0	0	0
1302	8610	Other Fixed Charges (5500)	0	0	0	0	0	0	0	0	0
1303	8615	Indirect Cost Transfers	0	0	0	0	0	0	0	0	0
1304	8620	Civic Activities (6200)	0	0	0	0	0	0	0	0	0
1305	8625	Recreation Services (6300)	0	0	0	0	0	0	0	0	0
1306	8630	Health Services to Non-Public Schools (6800)	0	0	0	0	0	0	0	0	0
1307	8635	Transportation To Non-Public Schools (6900)	0	0	0	0	0	0	0	0	0

EXPENDITURE SUMMARY FY06

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
1308	8640	Purchase of Land & Buildings (7100, 7200)	0	0	0	0	0	0	0	0	0
1309	8645	Equipment (7300, 7400)	0	0	0	0	0	0	0	0	0
1310	8650	Capital Technology (7350)	0	0	0	0	0	0	0	0	0
1311	8655	Motor Vehicles (7500, 7600)	0	0	0	0	0	0	0	0	0
1312	8660	Debt Retirement/Sch Construction (8100)	0	0	0	0	0	0	0	0	0
1313	8665	Debt Service/Sch Construction (8200)	0	0	0	0	0	0	0	0	0
1314	8670	Debt Service/Educ. & Other (8400, 8600)	0	0	0	0	0	0	0	0	0
1315	8675	Tuition to Mass. Schools (9100)	0	0	0	0	0	0	0	0	0
1316	8680	School Choice Tuition (9110)	0	0	0	0	0	0	0	0	0
1317	8685	Tuition to Commonwealth Charter Schools (9120)	0	0	0	0	0	0	0	0	0
1318	8690	Tuition to Horace Mann Charter Schools (9120)	0	0	0	0	0	0	0	0	0
1319	8695	Tuition to Out-of-State Schools (9200)	0	0	0	0	0	0	0	0	0
1320	8700	Tuition to Non-Public Schools (9300)	0	0	0	0	0	0	0	0	0
1321	8705	Tuition to Collaboratives (9400)	0	0	0	0	0	0	0	0	0
1322	8710	Regional School Assessment (9500)	0	0	0	0	0	0	0	0	0
1323	8715	<b>TOTAL EXPENDITURES, ALL FUNDS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## **2005-2006 NET SCHOOL SPENDING**

### Instructions for Calculating FY06 Net School Spending Carry-Over

The FY06 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 FY06 school committee expenditures from Schedule 1 will be automatically entered in the worksheet.

The FY06 school revenues will be entered in cell C24 by the Department of Education. These revenues were submitted in Schedule 19 of the FY05 End of Year Report.

The FY06 city or town expenditures from Schedule 1 will be automatically populated from Schedule 1 for Employee Benefits (5100), Insurance (5200), Retired Employee Insurance (5250), Short Term Interest (5400) and Tuition (9000).

The FY06 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 FY05 End of Year Report.

If the original budget for FY94 in Schedule 19 of the FY93 End of Year Report included estimated expenditures for Insurance for Retired School Employees (5250), an 'X' appears in cell J12. Only school districts that included these costs as part of the FY94 budgeted net school spending will be allowed to include them in the actual FY06 and budgeted FY07 net school spending. Costs must be reported in both FY06 and FY07 in order to count toward the spending requirement.

The required FY06 net school spending amount will be recorded by the Department of Education. Any FY05 required carry-over will also appear.

For further information on the FY06 carry-over, refer to 603 CMR 10.06.

Please review the FY06 and FY07 net school spending exhibits to be sure that you have accurately measured your district's compliance with the expenditure provisions of Chapter 70.

	FY06 Net School Spending	School Committee	City or Town		Total
10	1. Administration (1000)	0	0	<FY 06 Budget	0
11	2. Instruction (2000)	0	0	<FY 06 Budget	0
12	3. Attendance-Health (3100, 3200)	0	0	<FY 06 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	0	<FY 06 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	0	<FY 06 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) FY06 School Revenues	0	0	<FY 06 Budget	0
25	14b) FY06 Circuit Breaker Reimbursement	0			0
26	14c) FY06 Charter Reimbursement		0		0
27	Subtotal, School Revenues (14a+14b)	0	0		0
28	15. Net School Spending (13 - 14)	0	0		0
29	16. FY06 Required Net School Spending				0
30	17. FY05 Carry-Over Into FY06				0
31	18. Total FY06 Requirement (16 + 17)				0
32	19. Unexpended Net School Spending (18 - 15)				0
33	20. Percent Unexpended (19 / 16)				0.00%
34	21. FY06 Carry-Over (19 or 5% of 16 or 0 if 17 > 0)				0
35	22. Penalty (19 - 21)				0

**2006-2007 NET SCHOOL SPENDING**

The following worksheet compares the Fiscal Year 2007 Net School Spending Requirement with the budgeted information provided on Schedule 19. Enter the required FY07 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 [603 CMR 10.06].

To determine compliance with the FY07 net school spending requirement, FY07 charter school reimbursements that are deposited in the general fund of the city or town will be included in cell D56.

	FY07 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) FY07 Budgeted School Revenues	0		0
55	36b) Projected FY07 Circuit Breaker Reimbursement	0		0
56	36c) Projected FY07 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. FY07 Required Net School Spending			
60	39. FY06 Carry-Over (21)			0
61	40. Total FY07 Requirement (38 + 39)			0
62	41. Deficiency (40 - 37)			0

**2005-2006 PER PUPIL EXPENDITURES**

The 2005-2006 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 in district placements and are not included in total day programs.

	FY06 Per Pupil Expenditure All Day Programs	Regular Day	Special Education	Occu- pational Day	Total Day Programs
69	1. Instruction	0	0	0	0
70	2. Transportation	0	0	0	0
71	3. Pupil Services	0	0	0	0
72	4. Indirect Services	0	0	0	0
73	5. Tuition		0		0
74	6. Total	0	0	0	0
75	7. Average Membership	0.0	0.0	0.0	0.0
76	8. Per Pupil Expenditure	0	0	0	0





**Comparison of Selected Data Items Reported in FY04 through FY06 (continued)**

**Schedule 3 Instruction Expenditures, School Committee**

	FY04	FY05	FY06	Change FY05-FY06
161 Curriculum Directors (Supervisory) (2110) (line 3409, col 7)	0	0	0	0.00%
162 Department Heads (Non-Supervisory) (2120) (line 3419, col 7)	0	0	0	0.00%
163 School Leadership-Building (2210) (line 3429, col 7)	0	0	0	0.00%
164 Curriculum Leaders/Department Heads-Building Level (2220) (line 3439, col 7)	0	0	0	0.00%
165 Building Technology (2250) (line 3449, col 7)	0	0	0	0.00%
166 Teachers, Classroom (2305) (line 3450, col 7)	0	0	0	0.00%
167 Teachers, Specialists (2310) (line 3451, col 7)	0	0	0	0.00%
168 Instructional Coordinators and Team Leaders (2315) (line 3464, col 7)	0	0	0	0.00%
169 Medical/ Therapeutic Services (2320) (line 3469, col 7)	0	0	0	0.00%
170 Substitute Teachers (2325) (line 3472, col 7)	0	0	0	0.00%
171 Non-Clerical Paraprofs./Instructional Assistants (2330) (line 3475, col 7)	0	0	0	0.00%
172 Librarians and Media Center Directors (2340) (line 3479, col 7)	0	0	0	0.00%
173 Professional Development Leadership (2351) (line 3489, col 7)	0	0	0	0.00%
174 Teacher/Instructional Staff-Professional Days (2353) (line 3493, col 7)	0	0	0	0.00%
175 Substitutes for Instructional Staff at Prof. Development (2355) (line 3494, col 7)	0	0	0	0.00%
176 Prof. Development Stipends, Providers and Expenses (2357) (line 3499, col 7)	0	0	0	0.00%
177 Textbooks and Related Software/Media/Materials (2410) (line 3509, col 7)	0	0	0	0.00%
178 Other Instructional Materials (2415) (line 3519, col 7)	0	0	0	0.00%
179 Instructional Equipment (2420) (line 3529, col 7)	0	0	0	0.00%
180 General Supplies (2430) (line 3535, col 7)	0	0	0	0.00%
181 Other Instructional Services (2440) (line 3544, col 7)	0	0	0	0.00%
182 Classroom Instructional Technology (2451) (line 3548, col 7)	0	0	0	0.00%
183 Other Instructional Hardware (2453) (line 3552, col 7)	0	0	0	0.00%
184 Instructional Software (2455) (line 3556, col 7)	0	0	0	0.00%
185 Guidance Counselors and Adjustment Counselors (2710) (line 3569, col 7)	0	0	0	0.00%
186 Testing and Assessment (2720) (line 3579, col 7)	0	0	0	0.00%
187 Psychological Services (2800) (line 3589, col 7)	0	0	0	0.00%
188 Total Instruction (2000) (line 3599, col 7)	0	0	0	0.00%

**Schedule 7 Pupil Transportation**

190 Outside the District Occupational Day (line 4200, col 5)	0	0	0	0.00%
191 Total Expenditures and Depreciation (line 4290, col 5)	0	0	0	0.00%
192 Total Pupils Transported (line 4290, col 9)	0	0	0	0.00%

**Schedule 13 Instructional Staff**

194 Total FTE Teachers, Day (lines 5300-5410 & 5520, col 4)	0.0	0.0	0.0	0.00%
195 Substitutes (line 5421, col 4)	0.0	0.0	0.0	0.00%
196 Total Instructional Staff (lines 5425 & 5520, col 10)	0.0	0.0	0.0	0.00%

Comparison of Selected Data Items Reported in FY04 through FY06 (continued)

Schedule 19 Annual School Budget 2006-2007

**Estimated Expenditures by School Committee**

	FY04 EOY Sch 19)	(FY05 Sch 19)	FY06 EOY Sch 19)	(FY07 Sch 19)	Change FY06 Sch 19-FY07 Sch 19
202 Administration (1000) (line 7010, col 7)	0	0	0	0	0.00%
203 Instruction (2000) (line 7030, col 7)	0	0	0	0	0.00%
204 Pupil Transportation (3300) (line 7050, col 7)	0	0	0	0	0.00%
205 Operations and Maintenance (4000) (line 7080, col 7)	0	0	0	0	0.00%
206 Extraordinary Maintenance (4300) (line 7090, col 7)	0	0	0	0	0.00%
207 Employer Retirement Contributions (5100) (line 7100, col 7)	0	0	0	0	0.00%
208 Insurance for Active Employees (5200) (line 7110, col 7)	0	0	0	0	0.00%
209 Insurance for Retired School Employees (5250) (line 7120, col 7)	0	0	0	0	0.00%
210 Other Non-Employee Insurance (5260) (line 7130, col 7)	0	0	0	0	0.00%
211 Rent (5300) (line 7140, col 7)	0	0	0	0	0.00%
212 Debt Service - Short-Term Interest (5400) (line 7150, col 7)	0	0	0	0	0.00%
213 Short Term Interest-BAN's (5450) (line 7155, col 7)	0	0	0	0	0.00%
214 Other Fixed Charges (5500) (line 7160, col 7)	0	0	0	0	0.00%
215 Fixed Assets (7000) (line 7190, col 7)	0	0	0	0	0.00%
216 Long-Term Debt Retirement/Sch Construction (8100) (line 7200, col 7)	0	0	0	0	0.00%
217 Long-Term Debt Service/Sch Construction (8200) (line 7210, col 7)	0	0	0	0	0.00%
218 Long-Term Debt Service/Educ and Other (8400, 8600) (line 7270, col 7)	0	0	0	0	0.00%
219 Payments to Other Districts (9100, 9200, 9300) (lines 7280, 7300, & 7305, col 7)	0	0	0	0	0.00%
220 School Choice/Charter Schools (9110 & 9120) (lines 7285, 7290, & 7295, col 7)	0	0	0	0	0.00%
221 Payments to Collaboratives (9400) (line 7310, col 7)	0	0	0	0	0.00%
222 Total Appropriation by School Committee (line 7320, col 7)	0	0	0	0	0.00%

