

Concord Public Schools

FY2021 Preliminary Budget Report

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FY21 ZERO BASED BUDGET TIMELINE

- August 27- FY21 zero-based budget packets and instructions will be sent to principals and departments
- September 3 to October 11- FY21 zero-based budget development with principals, department chairs, and district departments
- October 1- October 1 enrollment will be sent to Principals
 - Staffing purposes
- October 17- FY21 Preliminary Budget Report provided to the SC
- October 17- FY21 Preliminary Budget Report posted to the website
- October 22- Present FY21 Preliminary Budget Report drivers to SC
- October 24- Present FY21 Preliminary Budget Report to Concord Finance Committee (FC will establish preliminary Guidelines)
- October 28 to November 1- Principals/Departments present FY21 budget requests to the Admin team
- November 19- Present Superintendent's recommended FY21 budget to SC
- November 21- Present Superintendent's recommended FY21 budget to the Concord Finance Committee
- November 22- Place Ads for Public Hearing
- December 3- Budget hearing
- December 5- Concord Finance Committee to set final guidelines
- December 17- SC to adopt a budget for warrant article due Jan 10
- January 10- Warrant Articles due
- January 22- Governor's house budget released/initial revenue projection
- Late February (TBD)- Public Hearing
- TBD- Legal deadline for mailing of town meeting warrant to residents
- March 6- Superintendent budget book available to the public
- April 27- Annual Town Meeting

CPS BUDGET PERFORMANCE

CPS FY18 & FY19 EXPENDITURE REPORT BY DESE 1000 SERIES FUNCTION TABLE

The MA Department of Secondary Education requires every district to report all expenditures at the end of the fiscal year according to their official Chart of Accounts.

The following chart compares the CPS FY18 adopted budget to FY18 actuals according to DESE chart of accounts "1000" series. The chart includes the FY19 adopted budget and comparison of the FY19 transferred budget with FY19 actuals. See appendix (A) for additional descriptions of DESE function codes.

| FUNCTION | DESE DESCRIPTION | FY18 TRANSFERRED BUDGET | FY18 ACTUALS | DIFFERENCE | FY19 ADOPTED BUDGET | FY19 TRANSFER RED BUDGET | FY19 ACTUALS | DIFFERENCE |
|-----------------|--------------------------------------|--|-------------------------|-------------------|------------------------------------|---|-------------------------|-------------------|
| 1000 | DISTRICT LEADERSHIP & ADMINISTRATION | 1,916,843 | 1,761,728 | 155,115 | 1,830,095 | 1,426,356 | 1,425,860 | 496 |
| 2000 | INSTRUCTIONAL | 27,634,953 | 27,263,586 | 371,367 | 28,986,801 | 29,047,839 | 29,016,592 | 31,247 |
| 3000 | OTHER SCHOOL SERVICES | 2,595,401 | 2,422,488 | 172,913 | 2,453,904 | 2,528,949 | 2,414,774 | 114,175 |
| 4000 | MAINTENANCE | 2,830,812 | 2,907,201 | -76,389 | 2,883,905 | 3,305,003 | 3,111,991 | 193,012 |
| 5000 | FIXED CHARGES | 221,930 | 205,549 | 16,381 | 209,010 | 400,728 | 396,111 | 4,617 |
| 6000 | FIXED ASSETS | 56,391 | 109,876 | -53,485 | 84,893 | 111,721 | 111,721 | 0 |
| 7000 | DEBT RETIREMENT AND SERVICE | 113,849 | 53,763 | 60,086 | 147,729 | 389,357 | 338,158 | 51,199 |
| 9000 | *PROGRAMS WITH OTHER DISTRICTS | 1,439,932 | 2,085,919 | -645,987 | 1,650,558 | 1,036,942 | 1,431,689 | -394,747 |
| | TOTALS: | 36,810,111 | 36,810,111 | 0 | 38,246,895 | 38,246,895 | 38,246,895 | 0 |

*The negative (\$394,747) in Programs With Other Districts (special ed tuitions) is due to prepaying \$256,330 towards FY20 special education tuitions at the end of the 2019 fiscal year; and from paying less non-public school tuitions from the Circuit Break revolving account, which increased the General Fund contribution.

Function Category Descriptions

1000: School Committee, Superintendent, Finance and Business, HR, Benefits, Personnel Legal, DW Management and Tech

2000: Instructional Services, DW Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Subs.

3000: Attendance And Parent Liaison Services, Health Services, Transportation, Athletics, Other Student Activities

4000: Custodians, Heating, Utility Services, Maintenance of Grounds/Buildings/Equipment, Security, Networking and Telecommunications

5000: Retirement, Insurance, Rental Lease of Equipment, Rans, Bans, Crossing Guards

7000: Acquisition And Improvement of Equipment, Capital, Replacement of Equipment, Acquisition of Motor Vehicles, Replacement of Motor Vehicles

9000: School Choice Tuition, Charter Schools, Special Ed Tuitions

CPS FY18 & FY19 EXPENDITURE REPORT BY DESE 100 SERIES FUNCTION TABLE

The following chart compares the CPS FY18 adopted budget to FY18 actuals according to DESE “100” series. The chart includes the FY19 adopted budget and comparison of the FY19 transferred budget with FY19 actuals.

| FUNCTION | DESE DESCRIPTION | FY18 TRANSFERRED BUDGET | FY18 ACTUALS | DIFFERENCE | FY19 ADOPTED BUDGET | FY19 TRANSFERRED BUDGET | FY19 ACTUALS | DIFFERENCE |
|-----------------|--|--|-------------------------|-------------------|------------------------------------|--|-------------------------|-------------------|
| 1110 | School Committee | 9,177 | 3,651 | 5,526 | 7,177 | 4,216 | 4,216 | 0 |
| 1210 | Superintendent | 191,549 | 198,906 | -7,357 | 215,129 | 206,958 | 206,958 | 0 |
| 1220 | Assistant Superintendent | 77,167 | 74,470 | 2,697 | 92,760 | 0 | 0 | 0 |
| 1230 | Other District-Wide Administration | 150,484 | 110,484 | 40,001 | 137,050 | 0 | 0 | 0 |
| 1410 | Business and Finance | 389,924 | 394,840 | -4,916 | 400,409 | 375,240 | 375,736 | -497 |
| 1420 | Human Resources and Benefits | 212,841 | 180,597 | 32,244 | 233,161 | 133,759 | 133,759 | 0 |
| 1430 | Legal Service for School Committee | 67,614 | 66,884 | 730 | 78,218 | 67,913 | 67,913 | 0 |
| 1435 | Legal Settlements | 25,000 | 0 | 25,000 | 0 | 0 | 0 | 0 |
| 1450 | Administrative Technology | 793,087 | 731,896 | 61,191 | 666,191 | 638,271 | 637,278 | 993 |
| 2110 | Curriculum Directors (Supervisory) | 195,556 | 228,935 | -33,379 | 252,228 | 394,416 | 394,416 | 0 |
| 2120 | Department Heads (Non- Supervisory) | 22,867 | 15,792 | 7,075 | 26,000 | 10,916 | 10,916 | 0 |
| 2210 | School Leadership | 1,349,724 | 1,355,336 | -5,612 | 1,376,032 | 1,457,754 | 1,457,754 | 0 |
| 2220 | *Academic Dept Heads | 313,855 | 307,693 | 6,162 | 259,519 | 255,633 | 255,633 | 0 |
| 2250 | Administrative Technology and Support—Schools | 25,000 | 0 | 25,000 | 10,000 | 10,000 | 10,000 | 0 |
| 2300 | Teaching/Instruction | 16,276 | 16,276 | 0 | 16,782 | 17,594 | 17,594 | 0 |
| 2305 | Teachers, Classroom | 16,397,191 | 16,322,470 | 74,721 | 17,487,242 | 17,047,868 | 17,047,868 | 0 |
| 2310 | *Specialist Teachers | 372,465 | 354,646 | 17,819 | 424,671 | 401,699 | 400,814 | 885 |

| FUNCTION | DESE DESCRIPTION | FY18 TRANSFERRED BUDGET | FY18 ACTUALS | DIFFERENCE | FY19 ADOPTED BUDGET | FY19 TRANSFERRED BUDGET | FY19 ACTUALS | DIFFERENCE |
|----------|--|-------------------------------|-----------------|------------|---------------------------|-------------------------------|-----------------|------------|
| 2315 | *Team Leaders/Dept. Chairs | 139,995 | 108,415 | 31,580 | 103,861 | 90,687 | 90,687 | 0 |
| 2320 | Medical/ Therapeutic Services | 1,547,067 | 1,386,616 | 160,451 | 1,561,230 | 1,609,273 | 1,603,810 | 5,463 |
| 2325 | Substitute Teachers, Short-Term | 306,879 | 294,668 | 12,211 | 178,926 | 667,460 | 667,460 | 0 |
| 2330 | Paraprofessionals | 3,608,890 | 3,668,088 | -59,198 | 4,089,798 | 3,757,353 | 3,758,628 | -1,275 |
| 2340 | Librarians/Media Center Directors | 548,448 | 550,253 | -1,805 | 398,721 | 456,270 | 456,270 | 0 |
| 2353 | *Professional Development Teachers | 159,249 | 126,839 | 32,410 | 167,893 | 158,175 | 158,004 | 170 |
| 2355 | *Professional Development Substitutes | 13,500 | 9,050 | 4,450 | 16,500 | 13,100 | 13,100 | 0 |
| 2357 | *Professional Development Providers | 312,376 | 318,148 | -5,772 | 311,707 | 303,077 | 301,559 | 1,518 |
| 2410 | Textbooks | 70,742 | 97,913 | -27,171 | 57,706 | 125,027 | 124,931 | 97 |
| 2415 | Other Instructional Materials (Libraries) | 47,788 | 41,250 | 6,538 | 28,750 | 26,837 | 26,621 | 216 |
| 2420 | Instructional Equipment | 85,184 | 49,754 | 35,430 | 51,922 | 55,702 | 56,790 | -1,087 |
| 2430 | General Classroom Supplies | 389,710 | 396,337 | -6,627 | 282,519 | 290,071 | 275,782 | 14,288 |
| 2440 | Other Instructional Services | 170,758 | 162,196 | 8,562 | 180,058 | 178,163 | 167,627 | 10,536 |
| 2451 | Instructional Hardware—Student and Staff Devices (Computers) | 404,501 | 278,132 | 126,369 | 458,000 | 509,856 | 509,856 | 0 |
| 2453 | Instructional Hardware—All Other | 16,632 | 5,797 | 10,835 | 5,000 | 4,148 | 4,148 | 0 |
| 2455 | Instructional Software and Other Instructional Materials | 10,500 | 70,755 | -60,255 | 15,000 | 27,404 | 27,404 | 0 |
| 2700 | Guidance | 3,500 | 593 | 2,907 | 1,000 | 33 | 33 | 0 |
| 2710 | Guidance and Adjustment Counselors | 725,792 | 724,521 | 1,271 | 807,676 | 786,941 | 786,941 | 0 |
| 2720 | Testing and Assessment | 21,311 | 14,121 | 7,190 | 20,000 | 18,329 | 17,892 | 436 |
| 2800 | Psychological Services | 359,197 | 358,991 | 206 | 398,060 | 374,054 | 374,054 | 0 |

| FUNCTION | DESE DESCRIPTION | FY18 TRANSFERRED BUDGET | FY18 ACTUALS | DIFFERENCE | FY19 ADOPTED BUDGET | FY19 TRANSFERRED BUDGET | FY19 ACTUALS | DIFFERENCE |
|----------|--|-------------------------------|-----------------|------------|---------------------------|-------------------------------|-----------------|------------|
| 3200 | Medical/Health Services | 571,960 | 573,680 | -1,720 | 555,500 | 563,810 | 563,815 | -5 |
| 3300 | Transportation Services | 1,847,646 | 1,707,376 | 140,270 | 1,707,530 | 1,804,417 | 1,714,932 | 89,485 |
| 3510 | Athletics | 85,134 | 52,697 | 32,437 | 88,374 | 78,223 | 59,691 | 18,531 |
| 3520 | Other Student Activities | 90,661 | 88,735 | 1,926 | 102,500 | 82,500 | 76,337 | 6,163 |
| 4110 | Custodial Services | 950,436 | 960,020 | -9,584 | 1,005,744 | 1,053,717 | 1,006,998 | 46,720 |
| 4120 | Heating of Buildings | 247,057 | 236,462 | 10,595 | 242,174 | 276,748 | 264,194 | 12,553 |
| 4130 | Utility Services | 757,394 | 685,759 | 71,635 | 739,542 | 743,613 | 695,904 | 47,709 |
| 4200 | *Maintenance/Buildings&Grounds | 280,148 | 299,000 | -18,852 | 293,330 | 356,127 | 326,981 | 29,146 |
| 4210 | Maintenance of Grounds | 111,498 | 111,921 | -423 | 157,731 | 147,872 | 136,421 | 11,451 |
| 4220 | Maintenance of Buildings | 276,413 | 341,223 | -64,810 | 165,554 | 394,544 | 389,513 | 5,031 |
| 4230 | Maintenance of Equipment | 145,866 | 102,406 | 43,460 | 169,830 | 179,059 | 138,657 | 40,403 |
| 4400 | Technology Infrastructure, Maintenance, and Support | 62,000 | 170,411 | -108,411 | 110,000 | 153,323 | 153,323 | 0 |
| 5100 | Employer Retirement Contributions | 149,504 | 149,504 | 0 | 144,091 | 322,368 | 322,368 | 0 |
| 5260 | Other Non-Employee Insurance | 60,066 | 51,750 | 8,316 | 52,559 | 58,500 | 58,159 | 341 |
| 5500 | Other Fixed Charges | 12,360 | 4,295 | 8,065 | 12,360 | 19,860 | 15,584 | 4,276 |
| 6900 | Transportation to Non-Public Schools | 56,391 | 109,876 | -53,485 | 84,893 | 111,721 | 111,721 | 0 |
| 7100 | Assets/Grounds | 5,000 | 1,668 | 3,332 | 0 | 0 | 0 | 0 |
| 7200 | Purchase of Land and Buildings | 9,425 | 2,500 | 6,925 | 15,000 | 148,147 | 105,297 | 42,850 |
| 7300 | Equipment (1) | 36,357 | 34,791 | 1,566 | 12,729 | 22,012 | 15,115 | 6,896 |
| 7350 | Capital Technology | 0 | 0 | 0 | 0 | 113,228 | 113,228 | 0 |
| 7400 | Equipment (2) | 20,567 | 14,804 | 5,763 | 37,500 | 59,653 | 58,200 | 1,453 |

| FUNCTION | DESE DESCRIPTION | FY18 TRANSFERRED BUDGET | FY18 ACTUALS | DIFFERENCE | FY19 ADOPTED BUDGET | FY19 TRANSFERRED BUDGET | FY19 ACTUALS | DIFFERENCE |
|----------|---------------------------------|-------------------------------|-------------------|------------|---------------------------|-------------------------------|-------------------|------------|
| 7600 | Motor Vehicles | 42,500 | 0 | 42,500 | 82,500 | 46,318 | 46,318 | 0 |
| 9100 | Tuition to Mass. Schools | 55,000 | 108,566 | -53,566 | 115,568 | 0 | 0 | 0 |
| 9200 | Tuition to Out-of-State Schools | 85,000 | 0 | 85,000 | 85,000 | 0 | 0 | 0 |
| 9300 | **Tuition to Non-Public Schools | 440,000 | 536,421 | -96,421 | 590,058 | 689,824 | 828,241 | -138,417 |
| 9400 | **Tuition to Collaboratives | 859,932 | 1,440,933 | -581,001 | 859,932 | 347,118 | 603,448 | -256,330 |
| | TOTAL: | 36,810,111 | 36,810,111 | 0 | 38,246,895 | 38,246,895 | 38,246,895 | 0 |

*Not a current DESE function

**The negative (\$394,747) in Programs With Other Districts (special ed tuitions 9300 and 9400) is due to prepaying \$256,330 towards FY20 special education tuitions at the end of the 2019 fiscal year; and from paying less non-public school tuitions from the Circuit Break revolving account, which increased the General Fund contribution.

PRE-SCHOOL

The following chart compares FY18 adopted pre-school budget to FY18 pre-school actuals. The chart includes the FY19 pre-school adopted budget and comparison of the FY19 pre-school transferred budget with FY19 actuals.

| PRE-SCHOOL | | | | | | | |
|----------------------|-------------------------------|------------------|------------|---------------------------|-------------------------------|------------------|--------------|
| EXPENSE CATEGORY | FY18 TRANSFERRED BUDGET | FY18 ACTUALS | DIFFERENCE | FY19 ADOPTED BUDGET | FY19 TRANSFERRED BUDGET | FY19 ACTUALS | DIFFERENCE |
| CONTRACTED SERVICES | 133,145 | 134,036 | -891 | 90,941 | 174,155 | 171,657 | 2,498 |
| SALARY – AIDS | 337,188 | 333,648 | 3,540 | 340,201 | 373,356 | 373,356 | 0 |
| SALARY – NURSING | 63,467 | 63,467 | 0 | 61,849 | 71,085 | 71,085 | 0 |
| SALARY – SUBSTITUTES | 1,600 | 2,650 | -1,050 | 1,349 | 2,215 | 2,215 | 0 |
| STIPEND – TEACHERS | 695,009 | 695,007 | 2 | 693,394 | 723,312 | 723,312 | 0 |
| SUPPLIES | 18,503 | 19,623 | -1,120 | 25,556 | 15,485 | 15,460 | 25 |
| TOTAL: | 1,248,912 | 1,248,431 | 481 | 1,213,290 | 1,359,607 | 1,357,085 | 2,523 |

KINDERGARTEN

The following chart compares FY18 adopted kindergarten budget to FY18 kindergarten actuals. The chart includes the FY19 kindergarten adopted budget and comparison of the FY19 kindergarten transferred budget with FY19 actuals.

| KINDERGARTEN | | | | | | | |
|---------------------|-------------------------------|-----------------|---------------|---------------------------|-------------------------------|-----------------|--------------|
| EXPENSE CATEGORY | FY18 TRANSFERRED BUDGET | FY18 ACTUALS | DIFFERENCE | FY19 ADOPTED BUDGET | FY19 TRANSFERRED BUDGET | FY19 ACTUALS | DIFFERENCE |
| STIPEND – TEACHERS | 2,123 | 2,005 | 118 | 2,091 | 6,383 | 6,383 | 0 |
| CONTRACTED SERVICES | 35,248 | 15,078 | 20,170 | 32,748 | 7,248 | 0 | 7,248 |
| TOTAL: | 37,371 | 17,083 | 20,288 | 34,839 | 13,631 | 6,383 | 7,248 |

ELEMENTARY

The following chart compares FY18 elementary budget to FY18 elementary actuals. The chart includes the FY19 elementary adopted budget and comparison of the FY19 elementary transferred budget with FY19 actuals.

| DISTRICT-WIDE ELEMENTARY | | | | | | | |
|--------------------------|-------------------------------|------------------|-----------------|---------------------------|-------------------------------|------------------|-----------------|
| EXPENSE CATEGORY | FY18 TRANSFERRED BUDGET | FY18 ACTUALS | DIFFERENCE | FY19 ADOPTED BUDGET | FY19 TRANSFERRED BUDGET | FY19 ACTUALS | DIFFERENCE |
| CONTRACTED SERVICES | 9,889 | 25,976 | -16,087 | 30,365 | 10,756 | 10,756 | 0 |
| EQUIPMENT | 12,580 | 12,716 | -136 | 10,054 | 18,583 | 13,615 | 4,967 |
| FIELD TRIPS | 73,667 | 63,366 | 10,301 | 62,043 | 86,848 | 76,762 | 10,086 |
| LEGAL | 17,614 | 8,077 | 9,537 | 21,218 | 134 | 134 | 0 |
| LONGEVITY-TEACHERS | 27,158 | 25,317 | 1,841 | 24,677 | 18,131 | 18,131 | 0 |
| PROFESSIONAL DEVELOPMENT | 4,628 | 2,342 | 2,286 | 3,750 | 1,085 | 1,085 | 0 |
| SALARY – ADMINISTRATIVE | 49,611 | 49,605 | 6 | 51,880 | 65,879 | 65,879 | 0 |
| SALARY – AIDS | 0 | 0 | 0 | 31,963 | 18,719 | 18,719 | 0 |
| SALARY – CLERICAL | 105,857 | 106,897 | -1,040 | 75,002 | 115,028 | 115,028 | 0 |
| SALARY – CUSTODIAL | 582,095 | 557,491 | 24,604 | 548,732 | 573,981 | 569,951 | 4,030 |
| SALARY – NURSING | 294,265 | 294,265 | 0 | 308,929 | 285,945 | 285,945 | 0 |
| SALARY – TEACHERS | 241,797 | 225,794 | 16,003 | 222,522 | 195,968 | 195,968 | 0 |
| SALARY – TUTORS | 93,485 | 84,883 | 8,602 | 78,250 | 4,091 | 4,091 | 0 |
| STIPEND – TEACHERS | 35,692 | 22,904 | 12,788 | 32,684 | 14,771 | 14,771 | 0 |
| SUPPLIES | 72,043 | 100,015 | -27,972 | 66,449 | 71,229 | 71,201 | 27 |
| TEXTBOOKS/CURRICULUM | 6,629 | 10,827 | -4,198 | 5,000 | 2,192 | 2,095 | 97 |
| TRAVEL | 1,000 | 1,000 | 0 | 1,262 | 1,000 | 1,000 | 0 |
| *TUITIONS | 671,361 | 1,009,122 | -337,761 | 851,987 | 498,978 | 724,387 | -225,408 |
| TOTALS: | 2,299,371 | 2,600,596 | -301,225 | 2,426,767 | 1,983,318 | 2,189,519 | -206,201 |

*The negative (\$394,747) in Programs With Other Districts (special ed tuitions) is due to prepaying \$86,991 towards FY20 elementary special education tuitions at the end of the 2019 fiscal year; and from paying less non-public school tuitions from the Circuit Break revolving account, which increased the General Fund contribution.

ALCOTT

The following chart compares FY18 Alcott budget to FY18 actuals. The chart includes the FY19 Alcott adopted budget and comparison of the FY19 Alcott transferred budget with FY19 actuals.

| ALCOTT ELEMENTARY | | | | | | | |
|--------------------------|-------------------------------|------------------|---------------|---------------------------|-------------------------------|------------------|---------------|
| EXPENSE CATEGORY | FY18 TRANSFERRED BUDGET | FY18 ACTUALS | DIFFERENCE | FY19 ADOPTED BUDGET | FY19 TRANSFERRED BUDGET | FY19 ACTUALS | DIFFERENCE |
| CONTRACTED SERVICES | 79,224 | 48,544 | 30,680 | 89,583 | 45,793 | 45,883 | -90 |
| EQUIPMENT | 76,040 | 47,498 | 28,542 | 75,000 | 102,901 | 102,901 | 0 |
| LONGEVITY-TEACHERS | 14,449 | 14,449 | 0 | 14,400 | 17,100 | 17,100 | 0 |
| PROFESSIONAL DEVELOPMENT | 11,300 | 3,191 | 8,109 | 11,300 | 1,755 | 1,755 | 0 |
| SALARY – AID | 149,191 | 149,350 | -159 | 161,959 | 177,427 | 177,427 | 0 |
| SALARY – AIDS | 126,170 | 124,399 | 1,771 | 135,143 | 125,255 | 125,255 | 0 |
| SALARY – CLERICAL | 97,544 | 99,554 | -2,010 | 99,756 | 101,722 | 101,722 | 0 |
| SALARY – PRINCIPAL | 166,707 | 166,688 | 19 | 170,912 | 170,498 | 170,498 | 0 |
| SALARY – SUBSTITUTES | 117,647 | 103,062 | 14,585 | 39,961 | 143,161 | 143,161 | 0 |
| SALARY – TEACHERS | 4,188,872 | 4,186,721 | 2,151 | 4,278,267 | 4,283,987 | 4,283,987 | 0 |
| SALARY – TUTORS | 390,385 | 450,027 | -59,642 | 703,598 | 473,735 | 475,010 | -1,275 |
| SOFTWARE | 15,000 | 6,940 | 8,060 | 15,000 | 3,000 | 3,000 | 0 |
| STIPEND – TEACHERS | 3,000 | 0 | 3,000 | 0 | 7,142 | 7,142 | 0 |
| SUPPLIES | 78,541 | 73,107 | 5,434 | 54,291 | 46,594 | 46,154 | 440 |
| TEXTBOOKS/CURRICULUM | 8,500 | 7,373 | 1,127 | 3,500 | 1,408 | 1,408 | 0 |
| UTILITIES | 147,348 | 137,583 | 9,765 | 143,138 | 149,395 | 136,555 | 12,840 |
| TOTALS: | 5,669,918 | 5,618,486 | 51,432 | 5,995,808 | 5,850,874 | 5,838,959 | 11,915 |

THOREAU

The following chart compares FY18 Thoreau budget to FY18 Thoreau actuals. The chart includes the FY19 Thoreau adopted budget and comparison of the FY19 Thoreau transferred budget with FY19 actuals.

| THOREAU ELEMENTARY | | | | | | | |
|--------------------------|-------------------------------|------------------|----------------|---------------------------|-------------------------------|------------------|--------------|
| EXPENSE CATEGORY | FY18 TRANSFERRED BUDGET | FY18 ACTUALS | DIFFERENCE | FY19 ADOPTED BUDGET | FY19 TRANSFERRED BUDGET | FY19 ACTUALS | DIFFERENCE |
| CONTRACTED SERVICES | 72,908 | 48,218 | 24,690 | 89,583 | 156,475 | 156,889 | -414 |
| EQUIPMENT | 86,867 | 51,290 | 35,577 | 76,200 | 108,662 | 107,992 | 670 |
| LONGEVITY-TEACHERS | 27,614 | 24,900 | 2,714 | 26,249 | 31,392 | 31,392 | 0 |
| PROFESSIONAL DEVELOPMENT | 15,709 | 9,209 | 6,500 | 11,300 | 26,443 | 26,443 | 0 |
| SALARY – AID | 266,165 | 282,363 | -16,198 | 172,788 | 272,427 | 272,427 | 0 |
| SALARY – CLERICAL | 106,196 | 110,487 | -4,291 | 103,138 | 111,361 | 111,361 | 0 |
| SALARY – PRINCIPAL | 159,183 | 159,183 | 0 | 161,553 | 162,882 | 162,882 | 0 |
| SALARY – SUBSTITUTES | 52,374 | 40,249 | 12,125 | 46,781 | 208,254 | 208,254 | 0 |
| SALARY – TEACHERS | 4,183,486 | 4,164,190 | 19,296 | 4,538,858 | 4,471,618 | 4,471,618 | 0 |
| SALARY – TUTORS | 404,899 | 417,734 | -12,835 | 603,426 | 354,291 | 354,291 | 0 |
| SOFTWARE | 15,000 | 0 | 15,000 | 15,000 | 0 | 0 | 0 |
| STIPEND – TEACHERS | 4,911 | 4,911 | 0 | 5,122 | 2,553 | 2,553 | 0 |
| SUPPLIES | 77,624 | 66,629 | 10,995 | 53,700 | 46,370 | 46,249 | 121 |
| TEXTBOOKS/CURRICULUM | 8,525 | 8,524 | 1 | 3,500 | 1,679 | 1,679 | 0 |
| UTILITIES | 151,433 | 131,006 | 20,427 | 145,926 | 148,756 | 148,104 | 652 |
| TOTALS: | 5,632,894 | 5,518,893 | 114,001 | 6,053,124 | 6,103,163 | 6,102,134 | 1,029 |

WILLARD

The following chart compares FY18 Willard budget to FY18 Willard actuals. The chart includes the FY19 Willard adopted budget and comparison of the FY19 Willard transferred budget with FY19 actuals.

| WILLARD ELEMENTARY | | | | | | | |
|--------------------------|-------------------------------|------------------|----------------|---------------------------|-------------------------------|------------------|---------------|
| EXPENSE CATEGORY | FY18 TRANSFERRED BUDGET | FY18 ACTUALS | DIFFERENCE | FY19 ADOPTED BUDGET | FY19 TRANSFERRED BUDGET | FY19 ACTUALS | DIFFERENCE |
| CONTRACTED SERVICES | 100,092 | 90,295 | 9,797 | 89,583 | 108,063 | 108,234 | -171 |
| EQUIPMENT | 77,995 | 45,102 | 32,893 | 76,200 | 100,400 | 99,695 | 705 |
| LONGEVITY-TEACHERS | 27,500 | 21,514 | 5,986 | 27,500 | 17,986 | 17,986 | 0 |
| PROFESSIONAL DEVELOPMENT | 14,050 | 3,509 | 10,541 | 14,050 | 23,017 | 23,017 | 0 |
| SALARY – AID | 347,512 | 347,512 | 0 | 340,280 | 228,467 | 228,467 | 0 |
| SALARY – CLERICAL | 97,914 | 100,350 | -2,436 | 100,019 | 104,031 | 104,031 | 0 |
| SALARY – PRINCIPAL | 150,606 | 150,682 | -76 | 154,500 | 154,125 | 154,125 | 0 |
| SALARY – SUBSTITUTES | 82,461 | 96,034 | -13,573 | 43,211 | 218,136 | 218,136 | 0 |
| SALARY – TEACHERS | 4,235,837 | 4,186,170 | 49,667 | 4,368,860 | 3,984,715 | 3,984,715 | 0 |
| SALARY – TUTORS | 679,724 | 671,498 | 8,226 | 663,772 | 813,899 | 813,899 | 0 |
| SOFTWARE | 15,000 | 920 | 14,080 | 15,000 | 690 | 690 | 0 |
| STIPEND – TEACHERS | 11,033 | 11,033 | 0 | 6,292 | 0 | 0 | 0 |
| SUPPLIES | 73,558 | 56,239 | 17,319 | 53,700 | 67,970 | 67,525 | 446 |
| TEXTBOOKS/CURRICULUM | 9,390 | 9,389 | 1 | 3,500 | 4,050 | 4,050 | 0 |
| UTILITIES | 113,434 | 109,493 | 3,941 | 119,586 | 122,756 | 106,548 | 16,208 |
| TOTALS: | 6,036,106 | 5,899,741 | 136,365 | 6,076,053 | 5,948,306 | 5,931,119 | 17,187 |

MIDDLE SCHOOL

The following chart compares FY18 middle school budget to FY18 middle school actuals. The chart includes the FY19 middle school adopted budget and comparison of the FY19 middle school transferred budget with FY19 actuals.

| MIDDLE SCHOOL | | | | | | | |
|--------------------------|-------------------------------|-------------------|-----------------|---------------------------|-------------------------------|-------------------|----------------|
| EXPENSE CATEGORY | FY18 TRANSFERRED BUDGET | FY18 ACTUALS | DIFFERENCE | FY19 ADOPTED BUDGET | FY19 TRANSFERRED BUDGET | FY19 ACTUALS | DIFFERENCE |
| CONTRACTED SERVICES | 137,727 | 133,553 | 4,174 | 119,000 | 226,991 | 181,768 | 45,223 |
| EQUIPMENT | 139,802 | 152,789 | -12,987 | 226,062 | 259,370 | 258,348 | 1,021 |
| FIELD TRIPS | 10,500 | 11,871 | -1,371 | 12,263 | 14,213 | 14,213 | 0 |
| LEGAL | 15,000 | 15,000 | 0 | 12,000 | 7,692 | 7,692 | 0 |
| LONGEVITY-TEACHERS | 54,211 | 50,154 | 4,057 | 54,872 | 59,051 | 59,051 | 0 |
| PROFESSIONAL DEVELOPMENT | 30,176 | 15,967 | 14,209 | 32,100 | 22,253 | 22,253 | 0 |
| SALARY – ADMIN | 49,611 | 49,605 | 6 | 49,845 | 50,739 | 50,739 | 0 |
| SALARY – AID | 135,275 | 125,205 | 10,070 | 85,338 | 252,220 | 252,220 | 0 |
| SALARY – ASST. PRINCIPAL | 236,273 | 236,273 | 0 | 252,350 | 239,432 | 239,432 | 0 |
| SALARY – ATHLETICS | 62,469 | 47,927 | 14,542 | 66,065 | 61,147 | 54,904 | 6,243 |
| SALARY – CLERICAL | 193,394 | 199,003 | -5,609 | 171,641 | 205,407 | 205,407 | 0 |
| SALARY – CUSTODIAL | 291,045 | 327,738 | -36,693 | 360,481 | 398,617 | 387,251 | 11,366 |
| SALARY – DRIVERS | 5,261 | 4,361 | 900 | 4,905 | 4,850 | 3,723 | 1,127 |
| SALARY – NURSING | 203,432 | 207,176 | -3,744 | 171,843 | 202,559 | 200,923 | 1,636 |
| SALARY – PRINCIPAL | 151,250 | 151,250 | 0 | 154,500 | 154,125 | 154,125 | 0 |
| SALARY – SUBSTITUTES | 58,297 | 55,523 | 2,774 | 53,124 | 101,644 | 101,644 | 0 |
| SALARY – SUPPORT STAFF | 2,916 | 1,000 | 1,916 | 50,518 | 2,347 | 2,347 | 0 |
| SALARY – TEACHERS | 6,152,430 | 6,097,016 | 55,414 | 6,765,701 | 6,633,296 | 6,633,296 | 0 |
| SALARY – TUTORS | 578,134 | 586,297 | -8,163 | 638,836 | 506,035 | 506,035 | 0 |
| SOFTWARE | 20,000 | 149 | 19,851 | 20,000 | 149 | 149 | 0 |
| STIPEND – TEACHERS | 2,005 | 2,005 | 0 | 4,714 | 2,128 | 2,128 | 0 |
| SUPPLIES | 167,920 | 170,210 | -2,290 | 106,663 | 160,157 | 157,610 | 2,547 |
| TEXTBOOKS/CURRICULUM | 21,561 | 52,555 | -30,994 | 26,124 | 106,925 | 106,925 | 0 |
| TRAVEL | 0 | 0 | 0 | 250 | 895 | 895 | 0 |
| TUITIONS | 768,571 | 1,076,797 | -308,226 | 798,571 | 537,964 | 707,303 | -169,339 |
| UTILITIES | 238,179 | 246,548 | -8,369 | 239,919 | 262,674 | 262,419 | 255 |
| TOTALS: | 9,725,439 | 10,015,971 | -290,532 | 10,477,685 | 10,472,881 | 10,572,801 | -99,920 |

RIPLEY

The following chart compares FY18 Ripley budget to FY18 Ripley actuals. The chart includes the FY19 Ripley adopted budget and comparison of the FY19 Ripley transferred budget with FY19 actuals.

| RIPLEY | | | | | | | |
|--------------------------|---------------------|------------------|----------------|------------------|---------------------|------------------|----------------|
| EXPENSE CATEGORY | FY18 TRANSFERRED | FY18 ACTUALS | DIFFERENCE | FY19 ADOPTED | FY19 TRANSFERRED | FY19 ACTUALS | DIFFERENCE |
| CONTINGENCY | 83,417 | 0 | 83,417 | 63,417 | 0 | 0 | 0 |
| CONTRACTED SERVICES | 1,256,591 | 1,169,137 | 87,454 | 1,255,607 | 1,399,328 | 1,335,213 | 64,115 |
| EMPLOYEE SEPARATION | 149,504 | 149,504 | 0 | 144,091 | 322,368 | 322,368 | 0 |
| EQUIPMENT | 285,723 | 270,475 | 15,248 | 375,572 | 580,334 | 561,603 | 18,731 |
| LEGAL | 63,119 | 44,291 | 18,829 | 48,119 | 60,018 | 60,018 | 0 |
| LONGEVITY – NURSES | 2,500 | 2,500 | 0 | 4,810 | 1,000 | 1,000 | 0 |
| LONGEVITY – TEACHERS | 2,000 | 2,000 | 0 | 2,087 | 0 | 0 | 0 |
| MEMBERSHIPS | 2,544 | 1,927 | 617 | 12,515 | 5,237 | 5,237 | 0 |
| PROFESSIONAL DEVELOPMENT | 222,493 | 190,195 | 32,298 | 233,500 | 189,807 | 187,680 | 2,127 |
| SALARY – ADMIN | 742,453 | 737,063 | 5,390 | 639,057 | 602,015 | 601,878 | 0 |
| SALARY – CLERICAL | 32,523 | 31,634 | 889 | 34,047 | 106,503 | 106,422 | 81 |
| SALARY – CUSTODIAL | 40,847 | 40,444 | 403 | 34,756 | 44,555 | 41,714 | 2,841 |
| SALARY – DRIVERS | 781,560 | 757,327 | 24,233 | 769,586 | 793,717 | 793,717 | 0 |
| SALARY – MAINTENANCE | 190,093 | 206,288 | -16,195 | 201,605 | 255,600 | 229,537 | 26,063 |
| SALARY – NON UNION | 491,517 | 493,798 | -2,281 | 529,231 | 430,639 | 430,639 | 0 |
| SALARY – SUPPORT STAFF | 598,316 | 606,228 | -7,912 | 594,757 | 539,608 | 528,935 | 10,672 |
| SALARY – TEACHERS | 74,408 | 76,077 | -1,669 | 87,192 | 73,417 | 73,417 | 0 |
| SALARY – TUTORS | 22,050 | 5,850 | 16,200 | 55,000 | 44,849 | 43,964 | 885 |
| SCHOOL COMMITTEE | 9,177 | 3,651 | 5,526 | 7,177 | 4,216 | 4,216 | 0 |
| SOFTWARE | 148,713 | 171,174 | -22,461 | 115,000 | 131,361 | 131,361 | 0 |
| STIPEND – TEACHERS | 74,907 | 73,735 | 1,172 | 82,500 | 86,755 | 80,592 | 6,163 |
| SUPPLIES* | 521,079 | 543,070 | -21,991 | 340,386 | 488,798 | 384,671 | 104,128 |
| TEXTBOOKS/CURRICULUM | 0 | 0 | 0 | 250 | 0 | 0 | 0 |
| TRAVEL | 3,884 | 3,907 | -23 | 2,384 | 2,627 | 2,177 | 450 |
| UTILITIES | 335,557 | 297,590 | 37,967 | 323,147 | 335,854 | 307,716 | 28,138 |
| VEHICLES | 25,125 | 13,043 | 12,082 | 13,536 | 16,511 | 14,822 | 1,689 |
| TOTALS: | 6,160,100 | 5,890,909 | 269,191 | 5,969,329 | 6,515,115 | 6,248,895 | 266,220 |

*Positive Ripley supplies budget balance of \$104,128 due to savings in transportation (vehicle parts) and other general maintenance supplies.

RESTRUCTURING AND REPORTING CHANGES

The district continues to review organizational processes for effectiveness and efficiency. Areas of review can be operational or strategic in scope. Below is a summary of recent restructuring changes informed by the districts review process.

- **Special Educational Leadership**

The position of Special Education Director has been restructured to Director of Student Services. As part of a district-wide effort to restructure special education services, the expanded Director of Student Services position is responsible for creating thoughtful connections among a range of student supports. Further, the Out of District Coordinator position has been refined. The Out of District Coordinator supports the Director of Student Services by broadening the relationships and improving the integration of in district and out of district services. Third, a Team Chair position at Concord Middle School provides cohesion and consistency of processes, transitions, and support. Finally, a preschool position was reallocated to establish an Early Childhood Coordinator position. The Director of Special Education had previously overseen all aspects of the preschool.

These leadership changes, in conjunction with the programming changes outlined in the special education section of the report, have positive fiscal impacts by allowing more students to be serviced in our public schools.

- **Purchasing**

Purchasing continues to be centralized. All paper is acquired through the Ripley Copy Center and all ink purchasing has been consolidated with a single vendor. A more collaborative decision making process has been implemented for technology and educational material purchasing.

- **Operations**

Printing and copying are among the largest cost centers currently under review. Ongoing development of a systemic plan will reduce hardware and consumable costs.

- **Student Registration**

Later this fall, all new student registrations will process through the Superintendent's office. This will improve communication between departments and ensure accurate State reporting upon which state aid is based.

The Department of Elementary and Secondary Education regularly updates the fiscal reporting structure. Ongoing reporting changes include:

- IT cost classifications have been revamped by DESE in an attempt to standardize statewide reporting. Before the changes, there was significant ambiguity regarding how certain IT expenditures should be reported. In the past, CCRSD included many school focus support positions, including help desk type activities, as District Wide IT. The new DESE IT cost classifications eliminate much of the ambiguity, moving many support positions to the operations and maintenance cost category. The District anticipates new DESE reporting standards will improve efforts to benchmark IT expenditures. See DESE chart of accounts in appendix (A) for details.

SPECIAL EDUCATION

Both the Integrated Preschool and K-8 programs underwent an external review process over an 18 month period in 2018 and 2019. The reports (available on the district website) are guiding efforts to improve student delivery models which also align with improved fiscal structures. These efforts include:

- Internal Intensive Programs

To open the 2019-2020 school year, extensive internal programs are in place to service a range of intensive student needs. Thoreau now houses a K-Grade 1 program to complement its Grade 2-3 program for students with autism and significant development delays. A program for students with social and emotional needs is in place at Alcott. Willard is developing a language based program. The middle school continues these programs in grade 6 at Peabody and Grades 7 and 8 at Sanborn. These programs feed into the CCRSD options.

- Service Delivery Models

Work is ongoing in the review of service delivery. Concord Middle School rebuilt its model to focus on grouping students with similar needs. Similar work occurred at Thoreau in the way in which tutors are used. These efforts will continue to provide a positive impact to students.

- Operational Changes

Examples of revisions resulting from the consultant review include changes to the preschool schedule so all students can share transportation, and a complete audit of PreK-8 contracted services.

- Response to Intervention

By providing a broader base of regular education services, special education is offered as a means to achieve individualized goals. Administration continues to collect data and offer more focused services prior to students entering the special education program.

The following chart compares the CPS total FY18 and FY19 Special Education Tuition expenses by funding source.

| FUNDING SOURCE | FY18 SPECIAL ED TUTIONS | FY19 SPECIAL ED TUTIONS |
|-----------------------|--------------------------------|--------------------------------|
| General Fund | 1,628,124 | 1,431,689 |
| Circuit Breaker | 858,809 | 718,671 |
| IDEA Grant | 503,681 | 493,382 |
| CPS Totals: | 2,990,614 | 2,643,742 |

EDUCATION REFORM AND MANDATES

State and federal requirements continue to evolve. Legislative changes are continually monitored to ensure compliance. Below is a summary of current legislative priorities and their impacts.

- Innovation

The Commissioner is leading discussions focused on student engagement and fostering positive learning opportunities for students with less emphasis on test scores. These initiatives fully align with the District's Strategic Plan.

- English Language Learners

Our population continues to grow. Mandated services can require additional staffing at any time, as can translation services. We are currently servicing 54 students, including those considered "New Comers" requiring one to support. This resulted in the need for an additional teacher for the 2019-2020 school year.

- Teacher Evaluation

The evaluation process is rigorous and time consuming. The addition of elementary assistant principals and a middle school team chair finally allows for caseloads where the process can be effective.

- Grants and Reimbursements

Federal grants rates can fluctuate quickly depending on the decisions made at the federal level. Recent changes in Massachusetts provided us unexpected additional support for METCO. The state legislation continues to debate changes to the Chapter 70 formula and Special Education Circuit Breaker funds via the Student Opportunity Act. We stay connected and aware of the discussions in addition to lobbying through organizations and local legislators.

| | 2018-2019 | 10/10/18 | Oct. | | Oct. | | | | | | | | | | | 2019-2020 | 10/01/19 |
|--------------------------------------|-----------|----------|------|------|------|---|---|---|---|---|---|---|---|----|--|-----------|----------|
| Willard | Sections | Ratio | 1 | | 1 | | | | | | | | | | | Sections | Ratio |
| | | | 2018 | | 2019 | | | | | | | | | | | | |
| K | 3 | 19.3 | 58 | | 64 | | | | | | | | | | | 4 | 16.0 |
| 1 | 4 | 17.8 | 71 | | 60 | | | | | | | | | | | 4 | 15.0 |
| 2 | 4 | 16.5 | 66 | | 72 | | | | | | | | | | | 4 | 18.0 |
| 3 | 4 | 18.5 | 74 | | 69 | | | | | | | | | | | 4 | 17.3 |
| 4 | 4 | 18.5 | 74 | | 72 | | | | | | | | | | | 4 | 18.0 |
| 5 | 4 | 17.8 | 71 | | 74 | | | | | | | | | | | 4 | 18.5 |
| TOTAL WILLARD: | 23 | | 414 | | 411 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24 | | | |
| TOTAL K-12 | | | | | | | | | | | | | | | | | |
| Elementary - Grades K-5 | | | 1338 | 1330 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | |
| Elementary - Grades 1-5 | | | 1130 | 1121 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | |
| Middle - Grades 6-8 | | | 736 | 717 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | |
| | | | | | | | | | | | | | | | | | |
| CPS - Grades K-8 | | | 2074 | 2047 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | |
| CCHS - Grades 9-12 | | | 1274 | 1281 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | |
| | | | | | | | | | | | | | | | | | |
| TOTAL K-12: (Not including OOD SPED) | | | 3348 | 3328 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | |
| | | | | | | | | | | | | | | | | | |
| Worksheet | | | | | | | | | | | | | | | | | |
| Kindergarten | | | 208 | 209 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | |
| 1 | | | 234 | 218 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | |
| 2 | | | 207 | 237 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | |
| 3 | | | 242 | 213 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | |
| 4 | | | 213 | 238 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | |
| 5 | | | 234 | 215 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | |
| TOTAL Grades K-5: | | | 1338 | 1330 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | |
| Grade 6 | | | 246 | 241 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | |
| Grade 7 | | | 235 | 239 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | |
| Grade 8 | | | 255 | 237 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | |
| TOTAL Grades 6-8: | | | 736 | 717 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | |
| TOTAL Grades K-8: | | | 2074 | 2047 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | |
| Grade 9 | | | 330 | 344 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | |
| Grade 10 | | | 306 | 325 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | |
| Grade 11 | | | 298 | 318 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | |
| Grade 12 | | | 340 | 294 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | |
| Other | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | |
| TOTAL Grades 9-12: | | | 1274 | 1281 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | |
| TOTAL K-12: (Not including OOD SPED) | | | 3348 | 3328 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | |

Worksheet
SPECIAL EDUCATION OOD

CPS OOD K-8
CCHS OOD

TOTAL K-12 OOD: (Not in K-12 Total)

Pre-School OOD: (Not in K-12 Total)

METCO STUDENTS

CCHS

Middle School

Alcott

Thoreau

Willard

TOTAL K-12: METCO Students:

Other

NON-TUITION Out of Town Students

CCHS---Staff Students

TOTAL CCHS Non-Tuition Students:

Middle School-Staff Students

Alcott-Staff Students

Thoreau-Staff Students

Willard-Staff Students

TOTAL K-8 - Out of Town Students:

CONCORD STUDENTS

CCHS

Peabody & Sanborn

Alcott

Thoreau

Willard

TOTAL CONCORD Students:

CARLISLE STUDENTS

CCHS

TOTAL CARLISLE Students:

CAPITAL PLANNING

The Concord Public Schools is updating a 5-year capital plan as part of the Superintendents FY2021 Budget Book. Below is a brief summary of the currently identified major capital needs. Administration believes identified capital needs can fit within the Town Managers budget.

Middle School

The Concord Public Schools largest capital need is the renovation or replacement of the outdated Peabody and Sanborn Middle School buildings. The district anticipates increasing demand for repairs and maintenance of the Peabody and Sanborn buildings over the next 5 years. Contingencies for extraordinary maintenance will be included in the FY2021 operating budget.

Passage of Article 14 of the 2019 Annual Town Meeting led to the creation of the Concord Middle School Building Committee. The Building Committee is charged by the Select Board to undertake a Feasibility Study to explore the construction of a single new Middle School Building to replace the two existing facilities. The Committee is also charged to begin the schematic design process for a new school building based on the findings of the Feasibility Study.

For more updates, please visit the CMS Building Committee website:

<https://www.concordps.org/cms-building-project/>

Elementary Schools

The Alcott and Thoreau Energy Recovery Units (ERUs) are approaching the end of their useful lives. ERUs are critical components of energy efficient buildings. The replacement of outdated, retrofitted, and failing ERU's at the Alcott and Thoreau schools will increase energy efficiencies substantially. Boiler replacements in Alcott and Willard are anticipated in FY23-24 to further increase energy efficiencies.

Ripley Administrative Building

Major capital needs of the Ripley administrative building include replacement of its outdated heating system. The current system relies on a centralized boiler to deliver hot water to the entire Ripley facility, including detached pods housing the district pre-school program and the Concord Children's Center. The centralized design requires heating water to travel outside the building in order to reach the detached pods. Decentralizing the Ripley heating system will increase energy efficiency through improved thermal load balancing. District administration is exploring grant opportunities to offset the cost of boiler replacement.

TRANSPORTATION

CPS has 22 buses, 2 of which are wheelchair buses. The oldest of the fleet are from 2007. As part of the FY20 budget, CPS has completed the procurement process of two new vehicles for delivery in January 2020. Below is a listing of the fleet. The two highlighted vehicles are scheduled for replacement in January 2020.

| YEAR | MAKE/ | TYPE | MILEAGE | FISCAL YEAR OF FINAL PAYMENT |
|-------------|--------------|-------------|----------------|-------------------------------------|
| 2007 | Thomas | Bus | 192,472 | PAID IN FULL |
| 2008 | Thomas | Bus | 185,311 | PAID IN FULL |
| 2009 | Thomas | Bus | 128,438 | PAID IN FULL |
| 2010 | Thomas | Bus | 153,882 | PAID IN FULL |
| 2010 | Thomas | Bus | 191,627 | PAID IN FULL |
| 2010 | Thomas | Bus | 150,761 | PAID IN FULL |
| 2011 | Thomas | Bus | 133,346 | PAID IN FULL |
| 2011 | Thomas | Bus | 132,033 | PAID IN FULL |
| 2012 | Thomas | Bus | 110,006 | PAID IN FULL |
| 2017 | T-1218S | Bus | 76,085 | PAID IN FULL |
| 2017 | T-1218S | Bus | 52,718 | PAID IN FULL |
| 2017 | T-1218S | Bus | 84,553 | PAID IN FULL |
| 2017 | T-1218S | Bus | 74,702 | PAID IN FULL |
| 2017 | T-1218S | Bus | 72,208 | PAID IN FULL |
| 2017 | T-1048S | Whlchr | 46,813 | PAID IN FULL |
| 2017 | Blue Bird | Bus | 42,712 | PAID IN FULL |
| 2017 | Blue Bird | Bus | 36,945 | PAID IN FULL |
| 2017 | Lion | Whlchr | 10,725 | PAID IN FULL |
| 2018 | Blue Bird | Bus | 29,260 | FY22 |
| 2018 | Blue Bird | Bus | 25,426 | FY22 |
| 2020 | Thomas | Bus | 6,292 | FY23 |
| 2020 | Thomas | Bus | 3,958 | FY23 |

COLLECTIVE BARGAINING

The following chart represents Concord Public School's contractually obligated step escalations. This chart only includes step escalations. Other obligations including changes to longevity, shift differentials, etc. will be accounted for in the Districts final zero based budget.

| BARGAINING UNIT | FY20 | FY21 | FY22 | Contract Expiration |
|-------------------------------|---------------|-------------|-------------|----------------------------|
| *Concord Teachers Association | 2.5% to 2.75% | TBD | TBD | June, 2020 |
| Secretaries Unit | 2.75% | TBD | TBD | June, 2020 |
| CPS Building Service Workers | 2.75% | 2.75% | TBD | June, 2021 |
| Bus Drivers Unit | 2.75% | 2.75% | TBD | June, 2021 |
| Maintenance | 2.75% | 2.75% | TBD | June, 2021 |

*2.75% COLA applied to top step of each lane only

Following the expiration of the CTA contract in 2019, the Concord School Committee and Concord Teachers' Association engaged in Interest Based Bargaining for the first time. The following are highlights of the agreement:

- For FY20, the CTA remains aligned with the CCTA cost of living increases through a one-year agreement. In order to preserve the goal of equity, the CTA will bargain cost of living increases in alignment with the upcoming CCTA negotiations. The CTA and CCTA contracts expire in June of 2020.
- A deadline for notification of salary changes due to further education now aligns with the budget process.
- A committee is meeting during the fall of 2019 to review all aspects of stipends.
- Tuition reimbursement is distributed in three phases throughout the year rather than the first come-first serve approach previously in place. The rate of reimbursement was reduced from \$900 to \$600 in order to allow for greater participation.
- The Sick Leave Bank Committee now has an equal representation of administration and bargaining members. Extended sick bank and personal leave requests were also reviewed.
- Revisions were made to language regarding Tuesday afternoon meetings, middle school class size and parenting leave.

EXTERNAL FUNDING

CPS receives additional revenue other than the general fund amount. Below is a chart of the additional revenue received in FY18 and what the CPS is projected to receive in FY19 and FY20.

| EXTERNAL FUNDING SOURCES | | | |
|---------------------------------|------------------------|---------------------------|---------------------------|
| FUNDING SOURCE | FY19 ACTUAL | FY20 PROJECTED | FY21 PROJECTED |
| Federal Grants | 671,334 | 697,268 | 671,334 |
| METCO GRANT | 512,045 | 549,390 | 512,045 |
| Special Ed Circuit Breaker | 871,886 | 802,190 | 700,000 |
| TOTALS: | 2,055,265 | 2,048,848 | 1,883,379 |

REVOLVING, GIFT, AND OTHER BALANCES

The following chart details the beginning and ending balances of the CPS Revolving, Gift, and other fund activity accounts.

| FUND | 7/1/2018 Balance | Program Revenues | Program Expenditures | 06/30/2019 Balance |
|---|-----------------------------|-----------------------------|---------------------------------|-------------------------------|
| Athletic Revolving Account | 51,674 | 11,000 | -10,900 | 51,774 |
| Circuit Breaker Revolving Account | 533,247 | 871,886 | -860,136 | 544,997 |
| Extra Curricula Revolving Account | 1,657 | - | - | 1,657 |
| Federal Grants | 9,538 | 671,334 | -381,336 | -494 |
| Integrated Preschool Revolving Account | 1,606 | 3,495 | -3,179 | 1,922 |
| Lost Book Revolving Account | 939 | 294 | -560 | 1,233 |
| Music Gift Account | 3,251 | 22,871 | -17,047 | 9,075 |
| Parent Teacher Group (PTG) Revolving Accounts | 27,846 | 16,371 | -12,890 | 31,327 |
| Private Grants | 93,027 | 94,151 | -59,613 | 127,565 |
| School Lunch Revolving Account | 212,193 | 612,446 | -575,501 | 249,138 |
| Stars Grant | 9,528 | 4,500 | -6,600 | 7,428 |

Note: Revolving, Gift, and other funds cannot be used as a funding source to the General Fund

CPS EXTERNAL FUNDING DESCRIPTION

Athletic Revolving Account – Athletic user fee collections. This account is used to fund athletic supplies, materials, and equipment as needed.

Extra Curricula Revolving Account: Revolving account used to support extracurricular activities.

Federal Grants: The district receives Federal Grants for Title I, Title IIA, IDEA (Special Education Grant), etc. Expenditures for these grants can only be expended on items for which the grant is purposed.

IDEA Grant: The purpose of this federal entitlement grant program is to provide funds to ensure that eligible students with disabilities receive a free and appropriate public education that includes special education and related services designed to meet their individual needs.

Integrated Preschool Revolving Account: Donations to support Concord Integrated Preschool activities.

Lost Books Revolving Account – The collections and replacement of lost books.

Metropolitan Council for Educational Opportunity (METCO): The METCO Program is a grant program funded by the Commonwealth of Massachusetts. It is a voluntary program intended to expand educational opportunities, increase diversity, and reduce racial isolation, by permitting students in certain cities to attend public schools in other communities that have agreed to participate. (DESE)

Music Gift Revolving Account – Donations to the Concord Public Schools Music program.

Parent Teacher Groups (PTG) Revolving Accounts – Funding for PTG sponsor after school activities.

Private Grants – Grants on behalf of private organizations & non-profits. Most notably the Concord Education Fund.

School Lunch Revolving Account – Revenues from the sales of school lunch offset costs for the food service program.

Special Education Circuit Breaker Revolving Account – State Special Education Circuit Breaker reimbursement fund. Revenues are calculated based on prior year reimbursable special education costs that exceeds the states foundation minimum for the prior fiscal year. The fund is used to pay current fiscal year out of district special education tuitions.

STARS Grant – State grant used to fund “The Poets Retreat” program.

Title I Grant (Federal) – Title I, Part A of the Elementary and Secondary Education Act, as amended (ESEA) provides financial assistance to local educational agencies (LEAs) and schools with the highest percentages of children from low-income families in the district to help ensure that all children meet challenging state academic standards

Title IIA Grant (Federal) – The purpose of Title II, Part A is to increase the academic achievement of all students by helping schools and districts improve teacher and principal quality and effectiveness.

APPENDIX (A) DESE CHART OF ACCOUNTS

Chart of Accounts - Criteria for Financial Reporting

This section describes the general requirements for reporting revenue and expenditure data from school committee appropriation, municipal spending in support of schools, revolving and special funds and state and federal grants and contracts. Each school district shall report the following revenues and expenditures as required in the annual End-of-Year Financial Report in accordance with M.G.L. c.72, s.3.

Last updated as of July 2019

Revenue Classification

General fund receipts:

- Regional school district assessments received from member cities and towns and excess and deficiency funds applied to a given year's budget;
- Tuition receipts, transportation fees, earnings on investments, rental fees, medical care and assistance, e-rate receipts, and other general fund revenue;
- The cash value of all non-revenue receipts.

State aid receipts:

- Chapter 70 (school aid), Chapter 70B(construction aid through MSBA)
- Pupil transportation, charter reimbursement and facilities aid, circuit breaker and foundation reserve
- State and federal grant receipts:
 - State grants or contracts received from the Department or any other state agency.
 - Federal grants or contracts received from the Department, from other state agencies or from any other federal government source

Revolving and special fund receipts:

- School lunch receipts, including state and federal reimbursements
- Athletic and other student body receipts for admission for school events
- Tuition receipts for school choice or other receipts for adult education, community school programs, out of district tuitions or summer school.
- Other local receipts as permitted by law, such as culinary arts programs, insurance reimbursements, lost schoolbooks or costs of industrial arts supplies, self-supporting recreation and park services or rental of school facilities.
- Private receipts shall include all non-governmental grants or gifts.

Expenditures - Functional Classification

This section specifies the criteria for reporting functional categories of expenditures and gives the specific items that should be reported under these categories. Reporting of municipal expenditures must also comply with reporting instructions entitled: "Reporting by Municipal Agencies".

| NEW | Code | Function Name | Description | Object Codes |
|-----------------------|------|------------------------------------|---|---|
| Administration | | | | |
| | 1110 | School Committee | Record School Committee expenditures by object. For the City/Town, record only those expenditures that support the school committee as an office (e.g. salaries, travel expenses, legal expenses, and office expenses). | Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |
| | 1210 | Superintendent | Record Superintendent's Office expenditures by object. <i>This should correspond to EPIMS job code 1200.</i> | Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |
| | 1220 | Assistant Superintendents | Record Assistant Superintendent expenditures by object. <i>This should correspond to EPIMS job code 1201.</i> <i>Do not record Assistant Superintendent for Business and Finance in this function. Reserve for Business and Finance Office (1410).</i> | Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |
| | 1230 | Other District-Wide Administration | Record Other Districtwide Administration expenditures by object, including, but not limited to, Assistant to Superintendent, Grants Manager, or Director of Planning. <i>This should correspond to EPIMS job code 1205. Note: some positions coded as 1205 may also belong in EOYR function 1420, "Human Resources and Benefits."</i> | Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |

| NEW | Code | Function Name | Description | Object Codes |
|-------------|-------------|--|--|---|
| | 1410 | Business and Finance | Record expenditures for Business and Finance including salaries and expenses. <i>This should correspond to EPIMS job code 1202.</i> For City/Town record expenditures as defined in 603 CMR 10.04(1)(a) for Business and Finance Services allocated according to the method agreed upon by the municipality and school committee. The method used to record these costs must be used consistently each year and may only be changed upon the approval of the Commissioner of Elementary and Secondary Education. Only those expenditures that support the school committee as an office (e.g. salaries, travel expenses, legal expenses and office expenses). | Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |
| | 1420 | Human Resources and Benefits | Record expenditures for Human Resources and Employee Benefits Administration. <i>This should correspond to EPIMS job code 1208.</i> | Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |
| | 1430 | Legal Service for School Committee | Record expenditures for legal services for the School Committee (e.g. costs of School Committee representation for collective bargaining and other litigation). | Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |
| | 1435 | Legal Settlements | Record expenditures for legal settlements (e.g. costs representing settlements of litigation actions, including opposition legal fees, if part of a settlement). | Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |
| FY19 | 1450 | Administrative Technology—Districtwide | Report all technology costs related to running the district, including computers, printers, copiers, and software (data systems, MIS). <i>Report software systems related to curriculum, lesson planning and assessment in the 2000 series. Report all others here (e.g., systems related to grades, parent notification, attendance, and finance and operations).</i> | Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |

Instruction

Instructional activities involving the teaching of students, supervising of staff, developing and utilizing curriculum materials and related services. Instructional services directly attributable to schools must be reported on a school basis, while district-wide services, such as supervisory may be reported on a district-wide basis.

| NEW | Code | Function Name | Description | Object Codes |
|--|------|--|--|---|
| Instructional Leadership Managers responsible for delivery of student instructional programs at the school and district level. | | | | |
| | 2110 | Curriculum Directors (Supervisory) | Record expenditures for Curriculum Directors (2110) and Department Heads by program (e.g. Regular Day) and object (e.g. Professional Salaries). Include salaries and expenses of managers responsible for delivery of student instructional programs at all levels (district and school), and serve in a supervisory capacity. <i>This should correspond to EPIMS job code 1211.</i> | Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |
| | 2120 | Department Heads (Non-Supervisory) | Record expenditures for Curriculum Directors (2110) and Department Heads by program (e.g. Regular Day) and object (e.g. Professional Salaries). Include salaries and expenses of managers responsible for delivery of student instructional programs at all levels (district and school), and do not serve in a supervisory capacity. <i>This should correspond to EPIMS job codes 1212 through 1223, 1312 and 1320.</i> | Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |
| FY19 | 2130 | Instructional Technology Leadership and Training | Report staff costs for technology leadership and training to integrate technology devices and applications into the curriculum. Includes the cost of the director of technology and instructional technology integration specialists. <i>This function should correspond to EPIMS job code 1224.</i> | Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |
| | 2210 | School Leadership | Record expenditures, salaries, and expenses for School Leadership (2210) personnel including principal and school office staff. <i>This should correspond to EPIMS job codes 1305 and 1310.</i> | Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |
| FY19 | 2250 | Administrative Technology and Support—Schools | All administrative technology costs related to running the district's schools (e.g. principal's office), including computers, printers, copiers, and software. Includes replacement supplies (e.g. projector bulbs, power cords, toner, etc.). Expenditures for items over \$5,000 per unit must be reported as a capital (7000) expense. <i>This should correspond to EPIMS job codes 1224 and 6140.</i> | Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |
| Teachers | | | | |

| NEW | Code | Function Name | Description | Object Codes |
|--------------------------------|-------------|---|--|---|
| | 2305 | Teachers, Classroom | Record expenditures for salaries of certified teachers, including all in-service days. Include all stipends paid to teachers that relate to providing instruction. <i>Stipends related to non-teaching functions (e.g. athletics coaches, club advisors should not be included here. This should correspond with EPIMS job codes 2305-2307, 2310, and 2325.</i> | Professional Salaries (01) |
| Other Teaching Services | | | | |
| | 2320 | Medical/Therapeutic Services | Record expenditures for Medical/Therapeutic Services (2320) provided by licensed practitioners, including BCBA, OT, PT, Speech and Vision. <i>Record amounts paid to an Educational Collaborative for therapeutic services provided to district students that ARE NOT enrolled in Collaborative programs. These costs should not be reported as tuition. This should correspond with EPIMS job codes 3326, 3327, 3411, 3421, 3431, 3441, 3451, and 3461.</i> | Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) |
| | 2324 | Substitutes, Long-Term | Record expenditures for long-term substitutes who cover extended absences or vacant positions. Include permanent substitutes if they are certified <u>for a minimum of 30 days</u> . Include permanent substitutes if they are certified. <i>This should correspond to EPIMS job code 2325.</i> | Professional Salaries (01) Other Salaries (03) Contracted Services (04) |
| | 2325 | Substitute Teachers, Short-Term | Record expenditures for short-term substitutes who cover short-term absences related to any reason, including allowing teachers to participate in professional development activities. | Other Salaries (03) Contracted Services (04) |
| | 2330 | Paraprofessionals | Record expenditures for non-clerical paraprofessional and Instructional assistants (2330) hired to assist teachers/specialists in the preparation of instructional materials or classroom instruction (includes American Sign Language Specialists). <i>This should correspond to EPIMS job codes 3323, 3324, and 4100.</i> | Other Salaries (03) Contracted Services (04) |
| | 2340 | Librarians/Media Center Directors | Record expenditures for salary of Librarians and Media Center Directors (2340). <i>This should correspond to EPIMS job codes 1220 and 3330.</i> For the City/Town, record expenditures for library services where there is an agreement between the school committee and the municipality for specific services to be provided to students. This must be entered into Schedule 3. | Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) |
| FY19 | 2345 | Distance Learning and Online Coursework | Costs related to enrolling students in technology-based distance education coursework. | Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |

| NEW | Code | Function Name | Description | Object Codes |
|--|------|--|---|--|
| Professional Development | | | | |
| | 2351 | Professional Development Leadership | Record expenditures for the salary and expenses of a Director of Professional Development (2351). <i>This should correspond to EPIMS job code 1225. If the district pro-rates an employee's time across more than one job in EPIMS, their salary reported in the EOYR should be likewise pro-rated.</i> | Professional Salaries (01) Clerical Salaries (02) Supplies and Materials (05) Other Expenses (06) |
| | 2352 | Instructional Coaches | Report expenditures for the salary and expenses of staff whose primary function is to provide instructional coaching to teachers. <i>This should correspond to EPIMS job code 2330.</i> | Professional Salaries (01) Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |
| | 2354 | Stipends for teachers providing instructional coaching | Report expenditures for stipends paid to teachers who act as instructional coaches, master teachers, mentor teachers, or who otherwise deliver in-district professional development, in addition to their primary instructional responsibilities. | Professional Salaries (01) |
| | 2356 | Costs for instructional staff to attend professional development | Report expenditures for teachers and instructional support staff (e.g. paraprofessionals) to participate in professional development, both inside and outside the district, including stipends, reimbursements to take courses, registration fees, membership fees, and cost of publications. | Professional Salaries (01) Other Salaries (03) Supplies and Materials (05) Other Expenses (06) |
| | 2358 | Outside professional development providers for instructional staff | Report expenditures for vendors who provide professional development to instructional staff. PD provided to non-instructional staff should be reported as "contracted services" in the function where that staff's salary is reported. | Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |
| Instructional Materials, Equipment and Technology | | | | |
| FY19 | 2410 | Textbooks | Include consumable workbooks, physical materials, and accessories, such as visual media and software provided as an integrated package as well as printed manuals used to support direct instructional activities. | Supplies and Materials (05) |

| NEW | Code | Function Name | Description | Object Codes |
|-------------|-------------|--|---|---|
| | 2415 | Other Instructional Materials (Libraries) | 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. | Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |
| | 2420 | Instructional Equipment | Record expenditures for Instructional Equipment (2420) including vocational equipment and science lab equipment irrespective of unit cost. | Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |
| | 2430 | General Classroom Supplies | Record expenditures for general supplies (2430) including paper, pens, crayons, chalk, paint, toner, calculators, etc. | Supplies and Materials (05) |
| | 2440 | Other Instructional Services | Record expenditures for Other Instructional Services (2440) including field trips. <i>This should correspond to EPIMS job code 3340.</i> | Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |
| FY19 | 2451 | Instructional Hardware—Student and Staff Devices (Computers) | Costs for computers and devices (e.g. tablets, Chromebooks, etc.) used by students and instructional staff. Can include 1-to-1 devices and computer labs. | Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |
| FY19 | 2453 | Instructional Hardware—All Other | Costs for all other instructional hardware (e.g. peripherals, projection technology, etc.) used in the classroom, computer labs, or library/media center. Include lease/purchase of printers and networked copiers used to create instructional materials, including copier and copier leases of less than \$5,000. | Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |
| FY19 | 2455 | Instructional Software and Other Instructional Materials | Costs for licenses, learning management systems, subscriptions, e-books, physical software copies, etc. Any purchase that includes physical textbooks/media should be reported in 2410 Textbooks. This function includes only those textbook purchases that are entirely electronic. | Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |

| NEW | Code | Function Name | Description | Object Codes |
|---|------|--|--|---|
| Guidance, Counseling and Testing | | | | |
| | 2710 | Guidance and Adjustment Counselors | Record salaries and other related expenses of the Director of Guidance, Guidance Counselors, and School Adjustment Counselors (2710). <i>This should correspond to EPIMS job codes 1210, 3328, 3329, 3333, 3350, and 3351.</i> | Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |
| | 2720 | Testing and Assessment | Record expenditures for the salary, materials and expenses used for testing and assessing students (2720). <i>This should correspond to EPIMS job code 3325.</i> | Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |
| | 2800 | Psychological Services | Record expenditures for the salaries and expenses for psychological evaluation, counseling, and other services provided by a licensed mental health professional. Includes school psychologist, social workers, psychometrists and assistants. <i>This should correspond to EPIMS job codes 3360, 3361, 3370 and 3371.</i> | Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |
| Pupil Services | | | | |
| | 3100 | Attendance and Parent Liaison Services | Record expenditures for Attendance & Parent Liaison Services (3100). Include the salary and expenses for truancy officers (investigatory services) and parent information centers (e.g. Professional Salaries 01). <i>This should correspond to EPIMS job code 3332.</i> | Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |
| | 3200 | Medical/Health Services | Record expenditures for Medical/Health Services (3200) including, but not limited to, school physicians, school nurses, and school medical supplies. <i>This should correspond to EPIMS job codes 1226, 5010, 5015, 5020, and 5021.</i> For the City/Town, 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. | Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |

| NEW | Code | Function Name | Description | Object Codes |
|-----|------|-------------------------|--|---|
| | 3300 | Transportation Services | <p>Record by major program area and by object, expenditures for Pupil Transportation Services (3300) for pupils transported to and from school regardless of distance. Only record expenditures for Transportation Services to and from school once daily. Expenditures may include:</p> <ul style="list-style-type: none"> • Salaries, student transportation supervisors, dispatchers, school bus drivers, and school bus maintenance personnel • Salaries or the prorated share of salaries, clerical and support staff • Fuel, lubrication, tires, and school bus maintenance • Contracted services • Insurance premiums for student transportation services • School bus monitors <p>In Regular Day (Col. 1), record expenditures for racial imbalance and day care transportation. Record expenditures for homeless transportation. In Special Education (Col. 2), record Special Education transportation expenditures to and from approved Chapter 766 private schools. DO NOT record expenditures for transporting nonpublic pupils in this section. DO NOT record as expenditures for pupil transportation: field trips, athletic trips, shuttle trips between schools, etc. [603 CMR 10.08].</p> <p><i>Transportation costs by program must reconcile with costs and students reported on Schedule 7.</i></p> | Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |
| | 3400 | Food Services | <p>Record expenditures for Food Services (3400), including</p> <ul style="list-style-type: none"> • Salaries, school lunch supervisors, food preparers, kitchen personnel, and aides • Food and supplies • Salaries or the prorated share of salaries, clerical and support staff • Contracted services • Dues and subscriptions • Travel expenses for staff <p>In Schedule 1, only record expenditures from appropriated funds. Reported the cost of writing off uncollected debt in Other Expenses (06). In Schedule 1.C.2., report expenditures from other sources (e.g. over the counter receipts, federal or state reimbursements, or other revolving fund expenditures, etc.).</p> | Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |

| NEW | Code | Function Name | Description | Object Codes |
|-----|------|--------------------------|--|---|
| | 3510 | Athletics | <p>Record only the expenditures from appropriated funds used to support Athletics (3510), including:</p> <ul style="list-style-type: none"> • Salaries, coaches, trainers, and assistants in intramural and interscholastic sports • Contracted services • Transportation services for students to and from athletic events • Athletic rental services • Uniforms • Athletic supplies and materials • Dues and subscriptions • Travel expenses for staff <p>In Schedule 1.C.2., report expenditures of revenues from other sources (e.g. over the counter receipts, gate receipts, etc.).</p> | Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |
| | 3520 | Other Student Activities | <p>Record only the expenditures from appropriated funds used to support Other Student Activities (3520), including:</p> <ul style="list-style-type: none"> • Salaries, musical directors, drama coaches, and other extra-curricular personnel • Salaries or the prorated share of salaries, clerical and support staff • Printing • Dues and subscriptions • Supplies and materials • Transportation services for students to and from activities • Travel expenses for staff <p>In Schedule 1.C.2., report expenditures of revenues from other sources (e.g. ticket sales, over the counter receipts, etc.) that are deposited in the Student Activity Agency account.</p> | Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |
| | 3600 | School Security | <p>Record expenditures for School Security (3600) including salaries and expenses for school police, hall monitors, and security personnel. <i>This should correspond to EPIMS job code 3331.</i></p> <p>For the City/Town, record expenditures for School Security Services where there is an agreement between the school committee and the municipality for specific services to be provided.</p> | Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |

| NEW | Code | Function Name | Description | Object Codes |
|--|------|--------------------------|--|---|
| Operations and Maintenance Housekeeping activities relating to the physical plant and maintenance activities for grounds, buildings and equipment. Expenditures classified as a 4000 expenditure <i>must not exceed</i> the per project dollar limit for extraordinary maintenance or for non-instructional equipment. | | | | |
| | 4110 | Custodial Services | Record expenditures for Custodial Services (4110) including salaries and expenses of custodians, janitors, and truck drivers. | Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |
| | 4120 | Heating of Buildings | Record expenditures for Heating of Buildings (4120) including the cost of coal, fuel oil, gas, steam, and wood as well as the cost of contracted services. | Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |
| | 4130 | Utility Services | Record expenditures for Utility Services (4130) including the cost of water, trash disposal, sewage, hazardous waste disposal, electricity, telephone service, and non-heating fuels. | Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |
| | 4210 | Maintenance of Grounds | Record expenditures for Maintenance of Grounds (4210) including the cost of salaries and expenses of groundskeepers, equipment operators, and aides. | Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |
| | 4220 | Maintenance of Buildings | Record expenditures for Maintenance of Buildings (4220) including the salaries and expenses of building maintenance personnel, engineers, licensed tradespeople, painters, etc. | Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |
| | 4225 | Building Security System | Record expenditures for Building Security Systems (4225). Expenditures for this purpose may not exceed the per project dollar limit for extraordinary maintenance (\$150,000) or non-instruction equipment (\$5,000). If greater, the cost must be reported as a Capital Equipment (7000) expenditure. | Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |

| NEW | Code | Function Name | Description | Object Codes |
|---|-------------|---|---|---|
| | 4230 | Maintenance of Equipment | Record expenditures for Maintenance of Equipment (4230) including salaries of repair personnel, supplies, materials and tools, equipment parts, and replacement of equipment and furnishings. | Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |
| | 4300 | Extraordinary Maintenance | Record expenditures for Extraordinary Maintenance (4300) defined in 603 CMR 10.02. Expenditures can include the principal portion of a loan or the cost of a lease/purchase agreement. Expenditures classified as a 4000 account expenditure must not exceed the per project dollar limit for extraordinary maintenance (\$150,000). DO NOT report employee salaries in this category. | Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |
| FY19 | 4400 | Technology Infrastructure, Maintenance, and Support—Salaries | Report personnel costs related to maintaining and supporting district technology infrastructure, including ISP, WAN, LAN, PBX systems, servers, and related software. Include salaries for district staff who provide maintenance and user support (e.g. IT help desk) for the central office and schools. <i>This function should correspond to EPIMS job codes 1201, 1224, and 6140.</i> | Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) |
| FY19 | 4450 | Technology Infrastructure, Maintenance, and Support—All Other | Report contractual services, supplies and materials, and other costs related to maintaining and supporting district technology infrastructure, including ISP, WAN, LAN, PBX systems, servers, and related software. Expenditures for this purpose must not exceed the per project dollar limit for extraordinary maintenance (\$150,000) or for non-instructional technology equipment (\$5,000). Costs exceeding these limits must be reported as a Capital Equipment (7000) expenditure. | Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |
| Benefits and Fixed Charges Retirement and insurance programs, rental of land and buildings, debt service for current loans, and other recurring items, which are not generally provided for under another function. | | | | |
| | 5100 | Employer Retirement Contributions | Record expenditures for Employee Retirement (5100), including contributions to employee retirement systems, social security contributions, contributions to pension plans and Medicaid contributions. | <i>No objects</i> |

| NEW | Code | Function Name | Description | Object Codes |
|------------|-------------|--|---|---|
| | 5150 | Employee Separation Costs | Record expenditures for Employee Separation (5150), including costs attributed to an employee's termination/retirement. Includes vacation pay, sick leave buyback and other benefits payable upon termination/retirement. | Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) |
| | 5200 | Insurance for Active Employees | Record expenditures for Insurance for Active Employees, including employee unemployment, health, and life insurance premiums or payments, and workers' compensation for active employees. | <i>No objects</i> |
| | 5250 | Insurance for Retired School Employees | Record expenditures for Insurance for Retired School Employees, including health insurance premiums for retired school employees. | <i>No objects</i> |
| | 5260 | Other Non-Employee Insurance | Record expenditures for Other Non-Employee Insurance, including insurance premiums for property, fire, liability, fidelity bonds, and judgments against the school district resulting from self-insurance. | <i>No objects</i> |
| | 5300 | Rental Lease of Equipment | Record expenditures for Rental Lease of Equipment (5300) [603 CMR 10.06], including annual operating lease/rental costs. Expenditures for this purpose may only exceed the per project dollar limit for extraordinary maintenance (\$100,000) or non-instructional equipment (\$5,000) for a three year period. After the third rental year the cost must be reported as a 7000 (fixed asset) expenditure. Do not include lease/purchase agreements, except in circumstances allowed by school finance regulations. [Guidelines: See Appendix A]. | <i>No objects</i> |
| | 5350 | Rental Lease of Buildings | Record expenditures for Rental Lease of Buildings (5350) [603 CMR 10.06], including annual capital lease/rental costs. After the third rental year the cost must be reported as a 7000 (fixed asset) expenditure. Do not include lease/purchase agreements, except in circumstances allowed by school finance regulations. [Guidelines: See Appendix A]. | <i>No objects</i> |
| | 5400 | Short Term Interest RANs | 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]. | <i>No objects</i> |
| | 5450 | Short Term Interest BANS | Expenditures by the school committee (regional school districts only):Record expenditures for reduction or full payment of short-term Bond Anticipation Notes (BANS) for interest (5450). Expenditures by the city/town: Record expenditures for Short Term Interest BANS (5450), annual interest charge on short-term borrowing for bond anticipation notes (BANS) for school purposes. | <i>No objects</i> |

| NEW | Code | Function Name | Description | Object Codes |
|---|-------------|---------------------------------------|--|---|
| | 5500 | Other Fixed Charges | Record expenditures for other Fixed Charges (5500), including the costs of public safety inspections, bank charges, and the costs of contracts for Medicaid billing. | <i>No objects</i> |
| | 5550 | School Crossing Guards | Record expenditures for School Crossing Guards (5550). | <i>No objects</i> |
| | 5990 | Indirect Cost Transfers | Record expenditures charged to grants for indirect cost transfers. | |
| Community Services Services provided by the school district for the community as a whole, or some segment of the community. | | | | |
| | 6200 | Civic Activities | Record by major program area expenditures for Civic Activities and Community Services (6200) including the costs of citizen meetings, parent-teacher-student association activities, school council meetings and activities, public forums and lectures, and advisory council meetings. Include expenditures for Adult Education programs in the undistributed column. | Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |
| | 6300 | Recreation Services | Record expenditures for Recreation (6300) by object. | Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |
| | 6800 | Health Services to Non-Public Schools | Record by major program area and by object, expenditures for Non-Public School Health (6800). | Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |

| NEW | Code | Function Name | Description | Object Codes |
|---|------|---|--|---|
| | 6900 | Transportation to Non-Public Schools | <p>Record by major program area and object, expenditures for Transporting Non-public pupils to and from school regardless of distance (6900). Costs can include:</p> <ul style="list-style-type: none"> Salaries, student transportation supervisors, dispatchers, school bus drivers, school bus maintenance personnel Salaries or the prorated share of salaries, clerical and support staff Fuel, lubrication, tires and school bus repairs Contracted service Insurance premiums School bus monitors <p>Transportation costs must reconcile with costs and students reported on Schedule 7, lines 4220 and 4230.</p> | Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06) |
| <p>Acquisition, Improvement and Replacement of Fixed Assets</p> <p>Acquisition of land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or acquisition of initial or additional <i>non instructional</i> equipment exceeding the \$5,000 unit cost and \$100,000 extraordinary maintenance cost as defined in 603 CMR 10.00. Costs corresponding to revenue received as a lump sum or progress payment revenue receipt from MSBA whether or not outstanding BANs exist. Costs directly related to a school construction project supported through local appropriation.</p> <p>Expenditures should include the principal portion of a loan (including BANs), the cost of a lease/purchase agreement, costs directly related to a school construction project supported through local appropriation, and costs corresponding to revenue received/earned as a grant receipt from MSBA whether or not outstanding BANs exist.</p> <p>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.</p> | | | | |
| | 7100 | Purchase of Land and Buildings (7100, 7200) | Record capital expenditures for Acquisition and Improvement of Sites (7100), including purchase of school building sites, improvement of school building sites, grading, landscaping, sewers, storm drains, retaining walls, and surfacing, capital leases costs, and the principal portion of a loan not reported in 8100. | <i>No objects</i> |

| NEW | Code | Function Name | Description | Object Codes |
|---|-------------|---|---|---------------------|
| | 7200 | Purchase of Land and Buildings (7100, 7200) | Record capital expenditures for Acquisition and Improvement of Buildings (7200), including construction of buildings, acquisition of existing buildings, additions to existing buildings, acquisitions of portable school buildings/classrooms, rehabilitation of school buildings, lease/purchase of buildings, capital leases, and principal portion of a loan not reported in 8100. | <i>No objects</i> |
| | 7300 | Equipment (7300, 7400) | Record capital expenditures for Acquisition and Improvement of Equipment (7300), including acquisition of new, non-instructional school equipment having a useful life of more than one year and an acquisition cost of more than \$5,000, acquisition of school furniture and fixtures (bulk purchases), acquisition of school machinery, lease/purchase of equipment, capital leases, and <i>No objects</i> principal portion of a loan not reported in 8100. | <i>No objects</i> |
| | 7350 | Capital Technology | Record expenditures for Capital Technology (7350), including hardware or other technology purchases exceeding the \$5,000 unit cost, capital leases, lease/purchase of capital technology, and the principal portion of a loan not reported in 8100. | <i>No objects</i> |
| | 7400 | Equipment (7300, 7400) | Record capital expenditures for Replacement of Equipment (7400), including capital leases, lease/purchase of equipment, replacement of non-instructional equipment having a useful life of more than one year and an acquisition cost of more than \$5,000, and the principal portion of a loan not reported in 8100. | <i>No objects</i> |
| | 7500 | Motor Vehicles (7500, 7600) | Record capital expenditures for Acquisition of Motor Vehicles (7500), including the purchase of passenger vehicles for school administrative use, purchase of trucks for school maintenance use, purchase of school buses, lease/purchase of motor vehicles, trucks or buses, capital leases, and the principal portion of a loan not reported in 8100. | <i>No objects</i> |
| | 7600 | Motor Vehicles (7500, 7600) | Record capital expenditures for Replacement of Motor Vehicles (7600), including | <i>No objects</i> |
| Debt Retirement and Service Retirement of debt and payment of interest and other debt costs. Principal and interest on <i>current</i> loans are not part of this function, but are reported in fixed charges (5400/5450). | | | | |

| NEW | Code | Function Name | Description | Object Codes |
|------------|-------------|--|--|---------------------|
| | 8100 | Debt Retirement/School Construction | <p>Only report in the school committee appropriation if you are reporting for a regional school district. Municipal districts report in city/town expenditures.</p> <p>Record annual expenditures relating to Long Term Debt Retirement/School Construction, Principal (8100), including the annual principal of loans used to finance the purchase or construction of schools. 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.</p> | <i>No objects</i> |
| | 8200 | Debt Service/School Construction | <p>Only report in the school committee appropriation if you are reporting for a regional school district. Municipal districts report in city/town expenditures. Record annual expenditures relating to Long Term Debt Service/School Construction, Interest (8200), including the annual Interest on bonds and loans used to finance the purchase or construction of schools. 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.</p> | <i>No objects</i> |
| | 8400 | Debt Service/Educ and Other (8400, 8600) | <p>Only report in the school committee appropriation if you are reporting for a regional school district. Municipal districts report in city/town expenditures. Record annual expenditures related to Long Term Debt Service/Educational Expenditures (8400), including annual Interest on bonds and loans used to finance the purchase of educational expenditures and for other equipment and maintenance costs, such as books, instructional equipment, and extraordinary maintenance.</p> <p><i>Report the principal of these loans in the cost category of the purchase (e.g. fixed assets, instructional technology, etc.). Expenditures relating to principal for Extraordinary Maintenance should be reported as 4300. Expenditures relating to principal for other equipment and maintenance costs should be reported in the appropriate cost categories (e.g. fixed assets).</i></p> | <i>No objects</i> |
| | 8600 | Debt Service/Educ and Other (8400, 8600) | <p>Only report in the school committee appropriation if you are reporting for a regional school district. Municipal districts report in city/town expenditures. Record annual expenditures related to Long Term Debt Service/Other Equipment and Maintenance Costs (8600), including the annual Interest on bonds and loans used to finance the purchase of non-instructional equipment, and to pay for capital maintenance projects in excess of one hundred thousand dollars (\$100,000).</p> <p><i>Principal costs should be reported in the appropriate 7000 series</i></p> | <i>No objects</i> |

| NEW | Code | Function Name | Description | Object Codes |
|---|------|---------------------------|---|-------------------|
| Programs with Other School Districts Transfers of payments to other school districts or to non-public schools for services provided to students residing in the sending city or town. | | | | |
| | 9100 | Tuition to Mass. Schools | Record, by major program area, tuition payments to other Massachusetts school districts (9100), including tuition or transfer payments to other public school districts in Massachusetts for resident students. | <i>No objects</i> |
| | 9110 | Tuition for School Choice | <p>School Choice Tuition (9110) is treated as an expenditure.</p> <p>School Committee - Regional School Districts Only</p> <p>Tuition payments to choice or charter schools by a regional school district are calculated by DESE and sent to DOR, and deducted from its Chapter 70 payment. These amounts are populated on the EOYR.</p> <p>Note that both choice and charter tuition are current-year calculations which means that monthly charges through the first eleven months are estimates. In some cases choice receiving districts have been paid more through May than their final annual amount turns out to be. In this case DOR will recoup the overpayment by adding it to the choice assessment in the June distribution. Accountants/auditors should do a ledger adjustment to reflect this adjustment.</p> <p>City/Town</p> <p>Tuition payments to choice or charter schools by a sending school district are deducted from its Chapter 70 payment.</p> | <i>No objects</i> |

| NEW | Code | Function Name | Description | Object Codes |
|------------|-------------|---|---|---------------------|
| | 9120 | Tuition to Commonwealth Charter Schools | <p>Tuition to Commonwealth (9120) and Horace Mann Charter Schools (9125) are treated as expenditures.</p> <p>School Committee - Regional School Districts Only</p> <p>Tuition payments to choice or charter schools by a regional school district are calculated by DESE and sent to DOR, and deducted from its Chapter 70 payment. These amounts are populated on the EOYR.</p> <p>Note that both choice and charter tuition are current-year calculations which means that monthly charges through the first eleven months are estimates. In some cases choice receiving districts have been paid more through May than their final annual amount turns out to be. In this case DOR will recoup the overpayment by adding it to the choice assessment in the June distribution. Accountants/auditors should do a ledger adjustment to reflect this adjustment.</p> <p>City/Town</p> <p>Tuition payments to choice or charter schools by a sending school district are deducted from its Chapter 70 payment.</p> | <i>No objects</i> |
| | 9125 | Tuition to Horace Mann Charter Schools | <p>Tuition to Commonwealth (9120) and Horace Mann Charter Schools (9125) are treated as expenditures.</p> <p>School Committee - Regional School Districts Only</p> <p>Tuition payments to choice or charter schools by a regional school district are calculated by DESE and sent to DOR, and deducted from its Chapter 70 payment. These amounts are populated on the EOYR.</p> <p>Note that both choice and charter tuition are current-year calculations which means that monthly charges through the first eleven months are estimates. In some cases choice receiving districts have been paid more through May than their final annual amount turns out to be. In this case DOR will recoup the overpayment by adding it to the choice assessment in the June distribution. Accountants/auditors should do a ledger adjustment to reflect this adjustment.</p> <p>City/Town</p> <p>Tuition payments to choice or charter schools by a sending school district are deducted from its Chapter 70 payment.</p> | <i>No objects</i> |
| | 9200 | Tuition to Out-of-State Schools | Record, by major program area, Tuition to Out-of-State Schools (9200), tuition or transfer payments to school districts in other states for resident students. | <i>No objects</i> |
| | 9300 | Tuition to Non-Public Schools | Record, by major program area, Tuition to Non-Public Schools (9300), tuition or transfer payments to non-public schools for resident students. | <i>No objects</i> |

| NEW | Code | Function Name | Description | Object Codes |
|------------|-------------|----------------------------|--|---------------------|
| | 9400 | Tuition to Collaboratives | Record, by major program, tuition payments to Collaboratives (9400) for tuition paid to Collaboratives for resident students. Report other Collaborative-provided services in the appropriate function. | <i>No objects</i> |
| | 9500 | Regional School Assessment | Record payment for assessments to member regional school districts (9500) in accordance with regional school district agreements. Include both the academic and vocational assessments, as appropriate. Include the total assessment including operating, transportation, and capital costs. Members of Bristol and Norfolk County who are charged tuition increments above the county assessment should report the tuition payments on this line. | <i>No objects</i> |

Object Code Expenditures

This section defines the category of goods or services purchased under the functional categories defined above.

01 Salaries Professional

The full-time, part-time and prorated portions of payments to personnel services of a professional nature rendered to an education plan. Categories included as professional are Superintendents, Principals, Supervisors, Teachers, Librarians, Counselors, Psychologists and other professional educators.

02 Salaries Secretarial and Clerical

Payments for a grouping of assignments to perform the activities of preparing, transferring, transcribing, systematizing or preserving communications, records and transactions, regardless of the level of skills required.

03 Salaries Other

Payment for a grouping of assignments regardless of level of difficulty that relate to supportive services. Included as other salaries: Custodians, Aides, Substitutes, Paraprofessional, Food Service Personnel, School Bus Drivers, Cross Walk Guards and other classified salaries not identified as professional, secretarial and clerical.

04 Contract Services

Payments for services rendered by personnel who are not on the payroll and are not regular employees, including all related expenses covered by the contract.

05 Supplies and Materials-

Materials and items of an expendable nature that is consumed, worn out or deteriorated in use, loses its identity through fabrication or incorporation into a different or more complex unit or substance. These items are defined as having a unit price of under \$5,000.

06 Other Expenditures -

Expenditures not chargeable to another object code, such as dues, subscriptions and travel for staff. (food, coal, fuel oil, gas, steam, wood, file servers)

09 Transfers –

Payments to other local educational agencies, (LEAs) and regional school districts for services rendered. This object code includes all of functional code 9000.

APPENDIX (B) NESDEC ENROLLMENT REPORT

Enrollment Report