



Concord Public Schools/Concord-Carlisle Regional High School

**Fiscal Year 2020 End of Year Variance
Reports & Information**

AGENDA

- What is a Variance Report?
 - CPS and CCRSD 100 Function VS 1000 Function
- FY20 CPS and CCRSD Year End Variance Reports
- FY20 CPS and CCRSD Year End Revolving, Gift, and Other Account Balances
- FY21 CPS and CCRSD Year to Date Variance Reports
- FY21 CPS and CCRSD Updated External Revenue Projections
- FY21 Governor's Budget Impact
- CCRSD E&D Projection
- CARES Act Expenditure Update

What is a “Variance Report”?

- Monthly General Fund Reports
- 1000 Department of Elementary and Secondary Education (DESE) Function
 - High Level
 - Monthly (October-June)
- 100 Department of Elementary and Secondary Education Function
 - Lower Level
 - Quarterly (October, January, April, & June)

CPS FY20 END OF YEAR VARIANCE REPORT BY DESE 1000 FUNCTION

FUNCTION	FUNCTION DESCRIPTION	APPROVED BUDGET	ADJUSTMENTS	ADJUSTED BUDGET	EXPENDITURES	ENCUMBRANCES YEAR TO DATE	REMAINING BALANCE
1000	DISTRICT LEADERSHIP & ADMINISTRATION	\$ 1,517,766.00	\$ (104,465.54)	\$ 1,413,300.46	\$ 1,413,300.46	\$ -	\$ -
2000	INSTRUCTIONAL LEADERSHIP	\$ 30,181,823.00	\$ 94,395.67	\$ 30,276,218.67	\$ 30,276,218.67	\$ -	\$ -
3000	OTHER SCHOOL SERVICES	\$ 2,742,563.00	\$ 69,293.96	\$ 2,811,856.96	\$ 2,811,856.96	\$ -	\$ -
4000	MAINTENANCE	\$ 3,218,031.00	\$ (445,651.59)	\$ 2,772,379.41	\$ 2,772,379.41	\$ -	\$ -
5000	FIXED CHARGES	\$ 503,850.00	\$ 19,070.79	\$ 522,920.79	\$ 522,920.79	\$ -	\$ -
6000	COMMUNITY SERVICES	\$ 97,953.00	\$ 27,913.16	\$ 125,866.16	\$ 125,866.16	\$ -	\$ -
7000	FIXED ASSETS	\$ 194,134.00	\$ 77,253.91	\$ 271,387.91	\$ 271,387.91	\$ -	\$ -
9000	PROGRAMS WITH OTHER DISTRICTS	\$ 934,043.00	\$ 262,189.64	\$ 1,196,232.64	\$ 1,196,232.64	\$ -	\$ -
	TOTALS:	\$ 39,390,163.00	\$ -	\$ 39,390,163.00	\$ 39,390,163.00	\$ -	\$ -

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, Para's, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

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

6000: Transportation to Non-Public Schools

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 FY20 END OF YEAR VARIANCE REPORT BY DESE 100 FUNCTION

FUNCTION	DESE DESCRIPTION	FY20 BUDGET	ADJUSTMENTS	FY20 ADJUSTED BUDGET	EXPENDITURES	ENCUMBRANCE	BALANCE
1110	SCHOOL COMMITTEE	\$ 7,177.00	\$ (5,284.83)	\$ 1,892.17	\$ 1,892.17	\$ -	\$ -
1210	SUPERINTENDENT	\$ 215,525.00	\$ (25,487.64)	\$ 190,037.36	\$ 190,037.36	\$ -	\$ -
1410	BUSINESS & FINANCE	\$ 393,401.00	\$ 6,833.36	\$ 400,234.36	\$ 400,234.36	\$ -	\$ -
1420	HUMAN RESOURCES & BENEFITS	\$ 148,064.00	\$ (3,424.96)	\$ 144,639.04	\$ 144,639.04	\$ -	\$ -
1430	LEGAL SERVICE FOR SCHOOL COMMITTEE	\$ 67,000.00	\$ (23,827.00)	\$ 43,173.00	\$ 43,173.00	\$ -	\$ -
1450	ADMINISTRATIVE TECHNOLOGY- DISTRICT WIDE	\$ 686,599.00	\$ (53,274.47)	\$ 633,324.53	\$ 633,324.53	\$ -	\$ -
2110	CURRICULUM DIRECTORS (SUPERVISORY)	\$ 311,630.00	\$ 35,057.27	\$ 346,687.27	\$ 346,687.27	\$ -	\$ -
2120	DEPARTMENT HEADS (NON SUPERVISORY)	\$ 10,907.00	\$ 1,425.80	\$ 12,332.80	\$ 12,332.80	\$ -	\$ -
2210	SCHOOL LEADERSHIP	\$ 1,379,700.00	\$ 434,582.21	\$ 1,814,282.21	\$ 1,814,282.21	\$ -	\$ -
2220	*ACADEMIC DEPT. HEADS	\$ 335,720.00	\$ 53,382.78	\$ 389,102.78	\$ 389,102.78	\$ -	\$ -
2250	ADMINISTRATIVE TECHNOLOGY&SUPPORT-SCHOOLS	\$ -	\$ 4,212.00	\$ 4,212.00	\$ 4,212.00	\$ -	\$ -
2300	*TEACHING/INSTRUCTION	\$ 118,034.00	\$ 2,804.60	\$ 120,838.60	\$ 120,838.60	\$ -	\$ -
2305	TEACHERS, CLASSROOM	\$ 18,545,581.00	\$ (367,533.15)	\$ 18,178,047.85	\$ 18,178,047.85	\$ -	\$ -
2310	*SPECIALIST TEACHERS	\$ 290,703.00	\$ (7,929.99)	\$ 282,773.01	\$ 282,773.01	\$ -	\$ -
2315	*TEAM LEADERS/DEPT. CHAIRS	\$ 98,739.00	\$ 1,989.50	\$ 100,728.50	\$ 100,728.50	\$ -	\$ -
2320	MEDICAL/ THERAPUTIC SERV. Total	\$ 1,681,788.00	\$ (166,683.17)	\$ 1,515,104.83	\$ 1,515,104.83	\$ -	\$ -
2325	SUBSTITUTE TEACHERS, SHORT-TERM	\$ 355,787.00	\$ (46,605.94)	\$ 309,181.06	\$ 309,181.06	\$ -	\$ -
2330	PARAPROFESSIONALS	\$ 3,610,239.00	\$ 413,605.46	\$ 4,023,844.46	\$ 4,023,844.46	\$ -	\$ -
2340	LIBRARIANS	\$ 469,657.00	\$ 48,995.11	\$ 518,652.11	\$ 518,652.11	\$ -	\$ -
2353	*PROF. DEV. - TEACHERS	\$ 193,298.00	\$ (32,574.78)	\$ 160,723.22	\$ 160,723.22	\$ -	\$ -
2355	*PROF. DEV. - SUBSTITUTES	\$ 16,500.00	\$ (9,700.00)	\$ 6,800.00	\$ 6,800.00	\$ -	\$ -
2357	*PROF. DEV. - PROVIDERS	\$ 316,573.00	\$ (57,975.91)	\$ 258,597.09	\$ 258,597.09	\$ -	\$ -
2410	TEXTBOOKS	\$ 124,668.00	\$ (24,419.84)	\$ 100,248.16	\$ 100,248.16	\$ -	\$ -
2415	OTHER INSTRUCTIONAL MATERIALS	\$ 43,025.00	\$ (14,898.54)	\$ 28,126.46	\$ 28,126.46	\$ -	\$ -
2420	INSTR. EQUIPMENT	\$ 30,716.00	\$ (10,707.89)	\$ 20,008.11	\$ 20,008.11	\$ -	\$ -
2430	GENERAL CLASSROOM SUPPLIES	\$ 403,574.00	\$ (122,858.03)	\$ 280,715.97	\$ 280,715.97	\$ -	\$ -
2440	OTHER INSTR. SERVICES	\$ 150,423.00	\$ (19,908.66)	\$ 130,514.34	\$ 130,514.34	\$ -	\$ -
2451	INSTR. HARDWARE-STUDENT & STAFF DEVICES (COMPUTERS)	\$ 430,000.00	\$ (2,371.25)	\$ 427,628.75	\$ 427,628.75	\$ -	\$ -
2453	INSTR. HARDWARE-ALL OTHERS	\$ 5,700.00	\$ (1,349.32)	\$ 4,350.68	\$ 4,350.68	\$ -	\$ -
2455	INSTR. SOFTWARE & OTHER INSTR. MATERIALS	\$ 5,000.00	\$ (5,000.00)	\$ -	\$ -	\$ -	\$ -
2710	GUIDANCE & ADJUSTMENT COUNSELORS	\$ 814,116.00	\$ (1,196.55)	\$ 812,919.45	\$ 812,919.45	\$ -	\$ -
2720	TESTING & ASSESSMENT	\$ 25,000.00	\$ (11,173.04)	\$ 13,826.96	\$ 13,826.96	\$ -	\$ -
2800	PSYCHOLOGICAL SERVICES	\$ 414,745.00	\$ 1,227.00	\$ 415,972.00	\$ 415,972.00	\$ -	\$ -
3200	MEDICAL/HEALTH SERVICES	\$ 592,394.00	\$ 11,406.15	\$ 603,800.15	\$ 603,800.15	\$ -	\$ -
3300	TRANSPORTATION SERVICES	\$ 1,975,967.00	\$ (201,093.62)	\$ 1,774,873.38	\$ 1,774,873.38	\$ -	\$ -
3400	FOOD SERVICES	\$ -	\$ 217,694.29	\$ 217,694.29	\$ 217,694.29	\$ -	\$ -
3510	ATHLETICS	\$ 71,702.00	\$ (12,794.80)	\$ 58,907.20	\$ 58,907.20	\$ -	\$ -
3520	OTHER STUDENT ACTIVITIES	\$ 102,500.00	\$ 41,390.65	\$ 143,890.65	\$ 143,890.65	\$ -	\$ -
3600	CAMPUS SECURITY	\$ -	\$ 12,691.29	\$ 12,691.29	\$ 12,691.29	\$ -	\$ -
4110	CUSTODIAL SERVICES	\$ 1,072,551.00	\$ (31,900.06)	\$ 1,040,650.94	\$ 1,040,650.94	\$ -	\$ -
4120	HEATING OF BUILDINGS	\$ 262,038.00	\$ 6,619.62	\$ 268,657.62	\$ 268,657.62	\$ -	\$ -
4130	UTILITY SERVICES	\$ 748,488.00	\$ (165,973.50)	\$ 582,514.50	\$ 582,514.50	\$ -	\$ -

*No longer a DESE function

1

FUNCTION	DESE DESCRIPTION	FY20 BUDGET	ADJUSTMENTS	FY20 ADJUSTED BUDGET	EXPENDITURES	ENCUMBRANCE	BALANCE
4200	*MAINTENANCE/BUILDINGS&GROUNDS	\$ 363,199.00	\$ (44,556.30)	\$ 318,642.70	\$ 318,642.70	\$ -	\$ -
4210	MAINTENANCE OF GROUNDS	\$ 116,500.00	\$ (43,135.60)	\$ 73,364.40	\$ 73,364.40	\$ -	\$ -
4220	MAINTENANCE OF BUILDINGS	\$ 449,550.00	\$ (121,926.44)	\$ 327,623.56	\$ 327,623.56	\$ -	\$ -
4230	MAINTENANCE OF EQUIPMENT	\$ 94,091.00	\$ (44,668.96)	\$ 49,422.04	\$ 49,422.04	\$ -	\$ -
4400	TECHNOLOGY INFRASTRUCTURE, MAINTENANCE, & SUPPORT-ALL OTHER	\$ 111,614.00	\$ (110.35)	\$ 111,503.65	\$ 111,503.65	\$ -	\$ -
5100	EMPLOYER RETIREMENT CONTRIBUTIONS	\$ 430,093.00	\$ 11,250.14	\$ 441,343.14	\$ 441,343.14	\$ -	\$ -
5260	OTHER NON-EMPLOYEE INSURANCE	\$ 61,397.00	\$ 5,431.74	\$ 66,828.74	\$ 66,828.74	\$ -	\$ -
5500	OTHER FIXED COSTS	\$ 12,360.00	\$ 2,388.91	\$ 14,748.91	\$ 14,748.91	\$ -	\$ -
6900	TRANSPORTATION TO NON-PUBLIC SCHOOLS	\$ 97,953.00	\$ 27,913.16	\$ 125,866.16	\$ 125,866.16	\$ -	\$ -
7200	PURCHASE OF LAND & BUILDINGS (2)	\$ -	\$ 112,821.74	\$ 112,821.74	\$ 112,821.74	\$ -	\$ -
7300	EQUIPMENT (1)	\$ 24,100.00	\$ (9,518.59)	\$ 14,581.41	\$ 14,581.41	\$ -	\$ -
7400	EQUIPMENT (2)	\$ 12,500.00	\$ (2,516.66)	\$ 9,983.34	\$ 9,983.34	\$ -	\$ -
7600	MOTOR VEHICLES	\$ 157,534.00	\$ (23,532.58)	\$ 134,001.42	\$ 134,001.42	\$ -	\$ -
9100	TUITION TO MASS SCHOOLS	\$ -	\$ (271.50)	\$ (271.50)	\$ (271.50)	\$ -	\$ -
9300	TUITION TO NON PUBLIC SCHOOLS	\$ 490,077.00	\$ (34,392.94)	\$ 455,684.06	\$ 455,684.06	\$ -	\$ -
9400	TUITION TO COLLABORATIVES	\$ 443,966.00	\$ 296,854.08	\$ 740,820.08	\$ 740,820.08	\$ -	\$ -
Grand Total:		\$ 39,390,163.00	\$ -	\$ 39,390,163.00	\$ 39,390,163.00	\$ -	\$ -

CPS FY20 END OF YEAR REVOLVING, GIFT, & OTHER BALANCES

FUND	7/1/2019 Balance	Program Revenues	Program Expenditures	06/30/2020 Balance
Athletic Revolving Account	51,774	5,751	442	57,083
Circuit Breaker Revolving Account	544,997	808,334	544,997	808,334
Extra Curricula Revolving Account	1,657			1,657
Federal Grants	(494)	695,953	684,878	10,581
Preschool Revolving Fund	-	88,554	88,554	-
Integrated Preschool Revolving Gift Account	1,922	2,049	2,165	1,806
Lost Book Revolving Account	1,233	475		1,708
Music Gift Account	9,075	603	853	8,825
Parent Teacher Group (PTG) Revolving Accounts	31,327	4,105	4,105	31,327
Private Grants	127,565	5,037	67,442	65,160
School Lunch Revolving Account	249,138	397,888	392,152	254,874
Stars Grant	7,428	6,400	6,625	7,203

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

CCRSB FY20 END OF YEAR VARIANCE REPORT BY DESE 1000 FUNCTION

FUNCTION	FUNCTION DESCRIPTION	APPROVED BUDGET	ADJUSTMENTS	ADJUSTED BUDGET	EXPENDITURES	ENCUMBRANCES YEAR TO DATE	REMAINING BALANCE
1000	DISTRICT LEADERSHIP & ADMINISTRATION	\$ 1,373,453.00	\$ 4,333.94	\$ 1,377,786.94	\$ 1,377,786.94	\$ -	\$ -
2000	INSTRUCTIONAL LEADERSHIP	\$ 17,610,963.00	\$ 65,367.86	\$ 17,676,330.86	\$ 17,608,336.97	\$ -	\$ 67,993.89
3000	OTHER SCHOOL SERVICES	\$ 2,733,789.00	\$ 479,937.81	\$ 3,213,726.81	\$ 3,213,726.81	\$ -	\$ -
4000	MAINTENANCE	\$ 1,845,908.00	\$ (68,100.64)	\$ 1,777,807.36	\$ 1,777,807.36	\$ -	\$ -
5000	FIXED CHARGES	\$ 3,800,913.00	\$ (390,001.83)	\$ 3,410,911.17	\$ 3,410,911.17	\$ -	\$ -
7000	FIXED ASSETS	\$ 360,898.00	\$ 145,799.85	\$ 506,697.85	\$ 506,697.85	\$ -	\$ -
8000	DEBT RETIREMENT & SERVICE	\$ 4,449,320.00	\$ (0.08)	\$ 4,449,319.92	\$ 4,449,319.92	\$ -	\$ -
9000	PROGRAMS WITH OTHER DISTRICTS	\$ 2,512,489.00	\$ (237,336.91)	\$ 2,275,152.09	\$ 2,275,152.09	\$ -	\$ -
	TOTALS:	\$ 34,687,733.00	\$ -	\$ 34,687,733.00	\$ 34,619,739.11	\$ -	\$ 67,993.89

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, Para's, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

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

6000: Transportation to Non-Public Schools

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

CCRSO FY20 END OF YEAR VARIANCE REPORT BY DESE 100 FUNCTION

FUNCTION	DESE DESCRIPTION	FY20 BUDGET	ADJUSTMENTS	FY20 ADJUSTED BUDGET	YTD EXPENDITURES	ENCUMBRANCE	BALANCE
1110	SCHOOL COMMITTEE	\$ 13,400.00	\$ (10,590.89)	\$ 2,809.11	\$ 2,809.11	\$ -	\$ -
1210	SUPERINTENDENT	\$ 135,869.00	\$ (2,038.51)	\$ 133,830.49	\$ 133,830.49	\$ -	\$ -
1410	BUSINESS & FINANCE	\$ 304,375.00	\$ 18,942.95	\$ 323,317.95	\$ 323,317.95	\$ -	\$ -
1420	HUMAN RESOURCES & BENEFITS	\$ 111,568.00	\$ (15,574.76)	\$ 95,993.24	\$ 95,993.24	\$ -	\$ -
1430	LEGAL SERVICE FOR SCHOOL COMMITTEE	\$ 40,000.00	\$ 18,545.07	\$ 58,545.07	\$ 58,545.07	\$ -	\$ -
1450	ADMINISTRATIVE TECHNOLOGY- DISTRICT WIDE	\$ 768,241.00	\$ (4,949.92)	\$ 763,291.08	\$ 763,291.08	\$ -	\$ -
2110	CURRICULUM DIRECTORS (SUPERVISORY)	\$ 305,129.00	\$ 85,003.11	\$ 390,132.11	\$ 390,132.11	\$ -	\$ -
2120	DEPARTMENT HEADS (NON SUPERVISORY)	\$ -	\$ 6,949.55	\$ 6,949.55	\$ 6,949.55	\$ -	\$ -
2210	SCHOOL LEADERSHIP	\$ 799,409.00	\$ (5,315.18)	\$ 794,093.82	\$ 794,093.82	\$ -	\$ -
2220	*ACADEMIC DEPT. HEADS	\$ 601,636.00	\$ (78,202.74)	\$ 523,433.26	\$ 523,433.26	\$ -	\$ -
2305	TEACHERS, CLASSROOM	\$ 11,249,908.00	\$ 37,743.14	\$ 11,287,651.14	\$ 11,219,657.25	\$ -	\$ 67,993.89
2315	*TEAM LEADERS/DEPT. CHAIRS	\$ 62,698.00	\$ 21,969.76	\$ 84,667.76	\$ 84,667.76	\$ -	\$ -
2320	MED. THERAPEUTIC SERV.	\$ 458,915.00	\$ (55,391.21)	\$ 403,523.79	\$ 403,523.79	\$ -	\$ -
2325	SUBSTITUTE TEACHERS, SHORT-TERM	\$ 143,500.00	\$ (40,497.92)	\$ 103,002.08	\$ 103,002.08	\$ -	\$ -
2330	PARAPROFESSIONALS	\$ 1,001,473.00	\$ 45,212.20	\$ 1,046,685.20	\$ 1,046,685.20	\$ -	\$ -
2340	LIBRARIANS	\$ 179,314.00	\$ (2,438.11)	\$ 176,875.89	\$ 176,875.89	\$ -	\$ -
2353	*PROF. DEV. - TEACHERS	\$ 69,000.00	\$ (34,582.86)	\$ 34,417.14	\$ 34,417.14	\$ -	\$ -
2355	PROF. DEV. - SUBSTITUTES	\$ 16,000.00	\$ (4,900.00)	\$ 11,100.00	\$ 11,100.00	\$ -	\$ -
2357	*PROF. DEV. - PROVIDERS	\$ 144,000.00	\$ (64,130.25)	\$ 79,869.75	\$ 79,869.75	\$ -	\$ -
2410	TEXTBOOKS	\$ 134,434.00	\$ (48,874.39)	\$ 85,559.61	\$ 85,559.61	\$ -	\$ -
2415	OTHER INSTRUCTIONAL MATERIALS	\$ 29,862.00	\$ (11,471.43)	\$ 18,390.57	\$ 18,390.57	\$ -	\$ -
2420	INSTR. EQUIPMENT	\$ 29,462.00	\$ (9,757.95)	\$ 19,704.05	\$ 19,704.05	\$ -	\$ -
2430	GENERAL CLASSROOM SUPPLIES	\$ 185,461.00	\$ (72,883.80)	\$ 112,577.20	\$ 112,577.20	\$ -	\$ -
2440	OTHER INSTR. SERVICES	\$ 110,660.00	\$ (52,661.59)	\$ 57,998.41	\$ 57,998.41	\$ -	\$ -
2451	INSTR. HARDWARE-STUDENT & STAFF DEVICES (COMPUTERS)	\$ 520,500.00	\$ 354,957.03	\$ 875,457.03	\$ 875,457.03	\$ -	\$ -
2453	INSTR. HARDWARE-ALL OTHER	\$ 533.00	\$ (533.00)	\$ -	\$ -	\$ -	\$ -
2710	GUIDANCE & ADJUSTMENT COUNSELORS	\$ 1,201,130.00	\$ (37,646.40)	\$ 1,163,483.60	\$ 1,163,483.60	\$ -	\$ -
2720	TESTING & ASSESSMENT	\$ 5,500.00	\$ 2,135.43	\$ 7,635.43	\$ 7,635.43	\$ -	\$ -
2800	PSYCHOLOGICAL SERVICES	\$ 362,439.00	\$ 30,684.47	\$ 393,123.47	\$ 393,123.47	\$ -	\$ -
3200	MEDICAL/HEALTH SERVICES	\$ 194,003.00	\$ (4,491.84)	\$ 189,511.16	\$ 189,511.16	\$ -	\$ -
3300	TRANSPORTATION SERVICES	\$ 1,328,162.00	\$ (189,145.28)	\$ 1,139,016.72	\$ 1,139,016.72	\$ -	\$ -
3400	FOOD SERVICES	\$ -	\$ 422,152.72	\$ 422,152.72	\$ 422,152.72	\$ -	\$ -
3510	ATHLETICS	\$ 792,143.00	\$ 250,696.44	\$ 1,042,839.44	\$ 1,042,839.44	\$ -	\$ -
3520	OTHER STUDENT ACTIVITIES	\$ 364,306.00	\$ (18,112.13)	\$ 346,193.87	\$ 346,193.87	\$ -	\$ -
3600	SCHOOL SECURITY	\$ 55,175.00	\$ 18,837.90	\$ 74,012.90	\$ 74,012.90	\$ -	\$ -
4110	CUSTODIAL SERVICES	\$ 640,642.00	\$ (17,800.76)	\$ 622,841.24	\$ 622,841.24	\$ -	\$ -
4120	HEATING OF BUILDINGS	\$ 86,043.00	\$ 60,637.99	\$ 146,680.99	\$ 146,680.99	\$ -	\$ -
4130	UTILITY SERVICES	\$ 380,337.00	\$ 9,455.45	\$ 389,792.45	\$ 389,792.45	\$ -	\$ -
4200	*MAINTENANCE/BUILDINGS&GROUNDS	\$ 291,766.00	\$ (67,398.50)	\$ 224,367.50	\$ 224,367.50	\$ -	\$ -

*No longer a DESE Function

FUNCTION	DESE DESCRIPTION	FY20 BUDGET	ADJUSTMENTS	FY20 ADJUSTED BUDGET	YTD EXPENDITURES	ENCUMBRANCE	BALANCE
4210	MAINTENANCE OF GROUNDS	\$ 165,410.00	\$ (90,254.46)	\$ 75,155.54	\$ 75,155.54	\$ -	\$ -
4220	MAINTENANCE OF BUILDINGS	\$ 183,910.00	\$ 49,183.34	\$ 233,093.34	\$ 233,093.34	\$ -	\$ -
4230	MAINTENANCE OF EQUIPMENT	\$ 11,800.00	\$ 299.49	\$ 12,099.49	\$ 12,099.49	\$ -	\$ -
4400	TECHNOLOGY INFRASTRUCTURE, MAINTENANCE, & SUPPORT-All Other	\$ 86,000.00	\$ (12,223.19)	\$ 73,776.81	\$ 73,776.81	\$ -	\$ -
5100	EMPLOYER RETIREMENT CONTRIBUTIONS	\$ 912,758.00	\$ (20,057.52)	\$ 892,700.48	\$ 892,700.48	\$ -	\$ -
5200	INSURANCE FOR ACTIVE EMPLOYEES	\$ 2,779,373.00	\$ (347,633.13)	\$ 2,431,739.87	\$ 2,431,739.87	\$ -	\$ -
5260	OTHER NON-EMPLOYEE INSURANCE	\$ 45,168.00	\$ 970.94	\$ 46,138.94	\$ 46,138.94	\$ -	\$ -
5500	OTHER FIXED COSTS	\$ 63,614.00	\$ (23,282.12)	\$ 40,331.88	\$ 40,331.88	\$ -	\$ -
7300	EQUIPMENT (1)	\$ -	\$ 39,410.00	\$ 39,410.00	\$ 39,410.00	\$ -	\$ -
7400	EQUIPMENT (2)	\$ 14,026.00	\$ 48,304.06	\$ 62,330.06	\$ 62,330.06	\$ -	\$ -
7600	MOTOR VEHICLES	\$ 61,000.00	\$ (13,290.78)	\$ 47,709.22	\$ 47,709.22	\$ -	\$ -
8100	DEBT RETIREMENT/SCHOOL CONSTRUCTION (1)	\$ 285,872.00	\$ 71,376.57	\$ 357,248.57	\$ 357,248.57	\$ -	\$ -
8200	DEBT RETIREMENT/SCHOOL CONSTRUCTION (2)	\$ 140,000.00	\$ 22,565.00	\$ 162,565.00	\$ 162,565.00	\$ -	\$ -
9100	TUITION TO MASS SCHOOLS	\$ 4,309,320.00	\$ (22,565.08)	\$ 4,286,754.92	\$ 4,286,754.92	\$ -	\$ -
9110	TUITION FOR SCHOOL CHOICE	\$ 98,899.00	\$ (48,675.00)	\$ 50,224.00	\$ 50,224.00	\$ -	\$ -
9120	TUITION TO COMMONWEALTH CHARTER SCHOOLS	\$ 80,040.00	\$ (22,518.00)	\$ 57,522.00	\$ 57,522.00	\$ -	\$ -
9300	TUITION TO NON PUBLIC SCHOOLS	\$ 2,164,002.00	\$ (315,936.67)	\$ 1,848,065.33	\$ 1,848,065.33	\$ -	\$ -
9400	TUITION TO COLLABORATIVES	\$ 169,548.00	\$ 149,792.76	\$ 319,340.76	\$ 319,340.76	\$ -	\$ -
TOTALS:		\$ 34,687,733.00	\$ -	\$ 34,687,733.00	\$ 34,619,739.11	\$ -	\$ 67,993.89

CCRSO FY20 END OF YEAR REVOLVING, GIFT, & OTHER BALANCES

FUND	7/1/2019 Balance	Program Revenues	Program Expenditures	6/30/2020 Balance
Adult Education Revolving Account	91,813	818,251	758,428	151,636
Athletic Revolving Account	57,855	267,778	8,700	316,933
Circuit Breaker Revolving Account	598,354	1,072,737	605,832	1,065,259
Department Revolving Accounts	53,982	2,361	1,495	54,848
Federal Grants	4,301	432,338	460,281	(23,642)
General Stabilization Revolving Account	8,767	44	-	8,811
Lecture & Enrichment Revolving Account	166,517	2,131	9,647	159,001
METCO Grant	826	397,533	389,530	8,829
Off Duty Detail Revolving Account	(2,894)	13,728	9,645	1,189
OPEB Trust	4,550,238	732,399	-	5,282,637
Other Fund & Gift Accounts	44,254	195,663	139,782	100,135
Private Grants	64,396	11,930	44,672	31,654
School Lunch Revolving Account	121,066	353,864	90,239	384,691
Technology Stabilization Revolving Account	2,129	15	-	2,144
Transportation Passes and Parking Monitors Revolving Account	-	36,600	36,600	-

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

CPS FY21 VARIANCE REPORT BY DESE 1000 FUNCTION

FUNCTION	FUNCTION DESCRIPTION	APPROVED BUDGET	ADJUSTMENTS	ADJUSTED BUDGET	EXPENDITURES	ENCUMBRANCES YEAR TO DATE	REMAINING BALANCE
1000	DISTRICT LEADERSHIP & ADMINISTRATION	\$ 1,550,500.00	\$ 20,862.00	\$ 1,571,362.00	\$ 412,873.25	\$ 831,020.39	\$ 327,468.36
2000	INSTRUCTIONAL LEADERSHIP	\$ 31,106,069.00	\$ (154,523.91)	\$ 30,951,545.09	\$ 5,219,838.10	\$ 24,208,286.40	\$ 1,523,420.59
3000	OTHER SCHOOL SERVICES	\$ 2,849,608.00	\$ 9,542.46	\$ 2,859,150.46	\$ 1,031,859.37	\$ 1,420,517.74	\$ 406,773.35
4000	MAINTENANCE	\$ 3,217,109.00	\$ 252.38	\$ 3,217,361.38	\$ 536,764.68	\$ 1,863,730.24	\$ 816,866.46
5000	FIXED CHARGES	\$ 518,824.00	\$ 40,000.30	\$ 558,824.30	\$ 285,016.78	\$ 188,985.50	\$ 84,822.02
6000	COMMUNITY SERVICES	\$ 115,160.00	\$ -	\$ 115,160.00	\$ 17,148.13	\$ 89,408.46	\$ 8,603.41
7000	FIXED ASSETS	\$ 221,880.00	\$ 1,564.99	\$ 223,444.99	\$ 38,134.98	\$ 2,041.99	\$ 183,268.02
9000	PROGRAMS WITH OTHER DISTRICTS	\$ 1,198,043.00	\$ 82,301.78	\$ 1,280,344.78	\$ (578,550.37)	\$ 1,858,895.15	\$ -
	TOTALS:	\$ 40,777,193.00	\$ -	\$ 40,777,193.00	\$ 6,963,084.92	\$ 30,462,885.87	\$ 3,351,222.21

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, Para's, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

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

6000: Transportation to Non-Public Schools

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

Monies are being charged to the Circuit Breaker Revolving Account but this amount has not been spent yet, just encumbered, causing a negative "Expenditure". This will decrease as bills are paid.

CPS FY21 VARIANCE REPORT BY DESE

100 FUNCTION

FUNCTION	DESE DESCRIPTION	FY21 BUDGET	ADJUSTMENTS	FY21 ADJUSTED BUDGET	EXPENDITURES	ENCUMBRANCE	BALANCE
1110	SCHOOL COMMITTEE	\$ 7,177.00	\$ -	\$ 7,177.00	\$ 738.51	\$ 475.00	\$ 5,963.49
1210	SUPERINTENDENT	\$ 195,884.00	\$ 112.80	\$ 195,996.80	\$ 53,077.84	\$ 121,454.13	\$ 21,464.83
1230	OTHER DISTRICT WIDE ADMINISTRATION	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00
1410	BUSINESS & FINANCE	\$ 435,245.00	\$ 21,237.68	\$ 456,482.68	\$ 120,142.34	\$ 282,836.01	\$ 53,504.33
1420	HUMAN RESOURCES & BENEFITS	\$ 150,443.00	\$ -	\$ 150,443.00	\$ 39,356.12	\$ 98,052.72	\$ 13,034.16
1430	LEGAL SERVICE FOR SCHOOL COMMITTEE	\$ 67,000.00	\$ -	\$ 67,000.00	\$ 6,555.50	\$ 1,209.50	\$ 59,235.00
1450	ADMINISTRATIVE TECHNOLOGY- DISTRICT WIDE	\$ 669,751.00	\$ (488.48)	\$ 669,262.52	\$ 193,002.94	\$ 326,993.03	\$ 149,266.55
2110	CURRICULUM DIRECTORS (SUPERVISORY)	\$ 378,791.00	\$ (5,298.69)	\$ 373,492.31	\$ 103,285.33	\$ 242,401.48	\$ 27,805.50
2120	DEPARTMENT HEADS (NON SUPERVISORY)	\$ 11,044.00	\$ 26.46	\$ 11,070.46	\$ 1,703.22	\$ 9,367.24	\$ -
2210	SCHOOL LEADERSHIP	\$ 1,838,036.00	\$ (20,846.64)	\$ 1,817,189.36	\$ 514,317.19	\$ 1,288,912.58	\$ 13,959.59
2220	*ACADEMIC DEPT. HEADS	\$ 392,013.00	\$ (606.95)	\$ 391,406.05	\$ 79,470.74	\$ 311,935.31	\$ -
2300	*TEACHING/INSTRUCTION	\$ 123,735.00	\$ (24.20)	\$ 123,710.80	\$ 19,032.45	\$ 104,678.35	\$ -
2305	TEACHERS, CLASSROOM	\$ 18,709,211.00	\$ (730,117.23)	\$ 17,979,093.77	\$ 2,746,923.64	\$ 15,133,577.45	\$ 98,592.68
2310	*SPECIALIST TEACHERS	\$ 293,741.00	\$ 722.00	\$ 294,463.00	\$ 45,302.00	\$ 249,161.00	\$ -
2315	*TEAM LEADERS/DEPT. CHAIRS	\$ 85,786.00	\$ 32,200.14	\$ 117,986.14	\$ 23,935.85	\$ 94,050.29	\$ 0.00
2320	MEDICAL/ THERAPUTIC SERV. Total	\$ 1,414,777.00	\$ 119,330.60	\$ 1,534,107.60	\$ 180,453.47	\$ 1,140,693.63	\$ 212,960.50
2325	SUBSTITUTE TEACHERS, SHORT-TERM	\$ 188,000.00	\$ 132,623.32	\$ 320,623.32	\$ 71,899.70	\$ 157,414.62	\$ 91,309.00
2330	PARAPROFESSIONALS	\$ 4,182,022.00	\$ 314,324.01	\$ 4,496,346.01	\$ 608,070.95	\$ 3,603,259.05	\$ 285,016.01
2340	LIBRARIANS	\$ 509,662.00	\$ (10,104.31)	\$ 499,557.69	\$ 85,120.46	\$ 414,437.23	\$ -
2353	*PROF. DEV. - TEACHERS	\$ 149,998.00	\$ 30,150.00	\$ 180,148.00	\$ 51,543.21	\$ 21,143.84	\$ 107,460.95
2357	*PROF. DEV. - PROVIDERS	\$ 313,811.00	\$ (22,378.90)	\$ 291,432.10	\$ 25,813.57	\$ 95,762.13	\$ 169,856.40
2410	TEXTBOOKS	\$ 155,611.00	\$ 1.88	\$ 155,612.88	\$ 9,997.00	\$ 96,427.22	\$ 49,188.66
2415	OTHER INSTRUCTIONAL MATERIALS	\$ 31,234.00	\$ (9,267.00)	\$ 21,967.00	\$ 1,427.99	\$ 11,656.30	\$ 8,882.71
2420	INSTR. EQUIPMENT	\$ 32,717.00	\$ -	\$ 32,717.00	\$ 20,148.00	\$ 8,343.93	\$ 4,225.07
2430	GENERAL CLASSROOM SUPPLIES	\$ 431,674.00	\$ 9,364.32	\$ 441,038.32	\$ 50,792.75	\$ 133,537.82	\$ 256,707.75
2440	OTHER INSTR. SERVICES	\$ 135,645.00	\$ 34.28	\$ 135,679.28	\$ -	\$ 1,886.26	\$ 133,793.02
2451	INSTR. HARDWARE-STUDENT & STAFF DEVICES (COMPUTERS)	\$ 430,000.00	\$ -	\$ 430,000.00	\$ 379,611.83	\$ -	\$ 50,388.17
2453	INSTR. HARDWARE-ALL OTHERS	\$ 1,400.00	\$ -	\$ 1,400.00	\$ -	\$ 1,325.50	\$ 74.50
2710	GUIDANCE & ADJUSTMENT COUNSELORS	\$ 842,609.00	\$ 774.00	\$ 843,383.00	\$ 128,889.63	\$ 712,092.37	\$ 2,401.00
2720	TESTING & ASSESSMENT	\$ 22,000.00	\$ -	\$ 22,000.00	\$ 4,849.74	\$ 6,351.18	\$ 10,799.08
2800	PSYCHOLOGICAL SERVICES	\$ 432,552.00	\$ 4,569.00	\$ 437,121.00	\$ 67,249.38	\$ 369,871.62	\$ -
3200	MEDICAL/HEALTH SERVICES	\$ 610,042.00	\$ 9,542.46	\$ 619,584.46	\$ 104,272.54	\$ 511,970.08	\$ 3,341.84
3300	TRANSPORTATION SERVICES	\$ 2,052,318.00	\$ -	\$ 2,052,318.00	\$ 921,409.07	\$ 871,321.26	\$ 259,587.67
3510	ATHLETICS	\$ 64,748.00	\$ -	\$ 64,748.00	\$ -	\$ -	\$ 64,748.00
3520	OTHER STUDENT ACTIVITIES	\$ 122,500.00	\$ -	\$ 122,500.00	\$ 6,677.76	\$ 36,726.40	\$ 79,095.84
3600	CAMPUS SECURITY	\$ -	\$ -	\$ -	\$ (500.00)	\$ 500.00	\$ -
4110	CUSTODIAL SERVICES	\$ 1,078,882.00	\$ -	\$ 1,078,882.00	\$ 296,444.27	\$ 679,373.20	\$ 103,064.53
4120	HEATING OF BUILDINGS	\$ 310,639.00	\$ -	\$ 310,639.00	\$ 2,378.52	\$ 299,260.48	\$ 9,000.00
4130	UTILITY SERVICES	\$ 794,584.00	\$ -	\$ 794,584.00	\$ 16,227.75	\$ 568,330.51	\$ 210,025.74
4200	*MAINTENANCE/BUILDINGS&GROUNDS	\$ 366,386.00	\$ 216.34	\$ 366,602.34	\$ 84,673.36	\$ 203,896.90	\$ 78,032.08
4210	MAINTENANCE OF GROUNDS	\$ 107,263.00	\$ -	\$ 107,263.00	\$ 764.11	\$ 5,790.11	\$ 100,708.78
4220	MAINTENANCE OF BUILDINGS	\$ 389,550.00	\$ -	\$ 389,550.00	\$ 111,333.56	\$ 96,703.28	\$ 181,513.16

*No longer a DESE function

1

FUNCTION	DESE DESCRIPTION	FY21 BUDGET	ADJUSTMENTS	FY21 ADJUSTED BUDGET	EXPENDITURES	ENCUMBRANCE	BALANCE
4230	MAINTENANCE OF EQUIPMENT	\$ 51,191.00	\$ 36.04	\$ 51,227.04	\$ 912.73	\$ 2,247.04	\$ 48,067.27
4400	TECHNOLOGY INFRASTRUCTURE, MAINTENANCE, & SUPPORT-ALL OTHER	\$ 118,614.00	\$ -	\$ 118,614.00	\$ 24,030.38	\$ 8,128.72	\$ 86,454.90
5100	EMPLOYER RETIREMENT CONTRIBUTIONS	\$ 441,343.00	\$ 40,000.30	\$ 481,343.30	\$ 286,666.64	\$ 188,879.50	\$ 5,797.16
5260	OTHER NON-EMPLOYEE INSURANCE	\$ 67,481.00	\$ -	\$ 67,481.00	\$ 106.00	\$ 106.00	\$ 67,269.00
5500	OTHER FIXED COSTS	\$ 10,000.00	\$ -	\$ 10,000.00	\$ (1,755.86)	\$ -	\$ 11,755.86
6900	TRANSPORTATION TO NON-PUBLIC SCHOOLS	\$ 115,160.00	\$ -	\$ 115,160.00	\$ 17,148.13	\$ 89,408.46	\$ 8,603.41
7300	EQUIPMENT (1)	\$ 5,000.00	\$ 1,564.99	\$ 6,564.99	\$ -	\$ 2,041.99	\$ 4,523.00
7600	MOTOR VEHICLES	\$ 216,880.00	\$ -	\$ 216,880.00	\$ 38,134.98	\$ -	\$ 178,745.02
9300	TUITION TO NON PUBLIC SCHOOLS	\$ 269,993.00	\$ 356,827.01	\$ 626,820.01	\$ (584,897.71)	\$ 1,211,717.72	\$ -
9400	TUITION TO COLLABORATIVES	\$ 928,050.00	\$ (274,525.23)	\$ 653,524.77	\$ 6,347.34	\$ 647,177.43	\$ -
Grand Total:		\$ 40,777,193.00	\$ -	\$ 40,777,193.00	\$ 6,963,084.92	\$ 30,462,885.87	\$ 3,351,222.21

Monies are being charged to the Circuit Breaker Revolving Account but this amount has not been spent yet, just encumbered, causing a negative "Expenditure". This will decrease as bills are paid.

CCRSB FY21 VARIANCE REPORT BY DESE 1000 FUNCTION

FUNCTION	FUNCTION DESCRIPTION	FY 21 BUDGET	ADJUSTMENTS	FY 21 ADJUSTED BUDGET	YTD EXPENDITURES	ENCUMBRANCES	BALANCE
1000	DISTRICT LEADERSHIP & ADMINISTRATION	\$ 1,465,012.00	\$ (17,077.58)	\$ 1,447,934.42	\$ 418,686.50	\$ 836,479.80	\$ 192,768.12
2000	INSTRUCTIONAL LEADERSHIP	\$ 18,445,931.00	\$ (69,419.28)	\$ 18,376,511.72	\$ 2,895,167.21	\$ 14,082,905.45	\$ 1,398,439.06
3000	OTHER SCHOOL SERVICES	\$ 2,839,295.00	\$ 17,098.88	\$ 2,856,393.88	\$ 892,813.27	\$ 1,117,938.36	\$ 845,642.25
4000	MAINTENANCE	\$ 1,875,209.00	\$ -	\$ 1,875,209.00	\$ 332,969.08	\$ 617,376.82	\$ 924,863.10
5000	FIXED CHARGES	\$ 3,882,830.00	\$ 69,397.98	\$ 3,952,227.98	\$ 1,527,405.72	\$ 71,449.22	\$ 2,353,373.04
7000	FIXED ASSETS	\$ 349,560.00	\$ -	\$ 349,560.00	\$ 179.90	\$ 414.25	\$ 348,965.85
8000	DEBT RETIREMENT & SERVICE	\$ 4,351,703.00	\$ -	\$ 4,351,703.00	\$ 424,562.50	\$ -	\$ 3,927,140.50
9000	PROGRAMS WITH OTHER DISTRICTS	\$ 1,749,382.00	\$ -	\$ 1,749,382.00	\$ (305,305.94)	\$ 2,156,724.21	\$ (102,036.27)
	TOTALS:	\$ 34,958,922.00	\$ -	\$ 34,958,922.00	\$ 6,186,478.24	\$ 18,883,288.11	\$ 9,889,155.65

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, Para's, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

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

6000: Transportation to Non-Public Schools

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

CCRSB FY21 VARIANCE REPORT BY DESE 100 FUNCTION

FUNCTION	DESE DESCRIPTION	FY21 BUDGET	ADJUSTMENTS	FY21 ADJUSTED BUDGET	YTD EXPENDITURES	ENCUMBRANCE	BALANCE
1110	SCHOOL COMMITTEE	\$ 13,400.00	\$ -	\$ 13,400.00	\$ 495.98	\$ 475.00	\$ 12,429.02
1210	SUPERINTENDENT	\$ 129,683.00	\$ -	\$ 129,683.00	\$ 39,468.55	\$ 79,786.96	\$ 10,427.49
1410	BUSINESS & FINANCE	\$ 25,000.00	\$ (25,000.00)	\$ -	\$ -	\$ -	\$ -
1420	HUMAN RESOURCES & BENEFITS	\$ 339,926.00	\$ -	\$ 339,926.00	\$ 92,772.41	\$ 204,687.22	\$ 42,466.37
1430	LEGAL SERVICE FOR SCHOOL COMMITTEE	\$ 101,483.00	\$ 208.61	\$ 101,691.61	\$ 32,571.62	\$ 59,034.21	\$ 10,085.78
1450	ADMINISTRATIVE TECHNOLOGY- DISTRICT WIDE	\$ 40,000.00	\$ -	\$ 40,000.00	\$ 2,870.00	\$ 4,325.50	\$ 32,804.50
2110	CURRICULUM DIRECTORS (SUPERVISORY)	\$ 815,520.00	\$ 7,713.81	\$ 823,233.81	\$ 250,507.94	\$ 488,170.91	\$ 84,554.96
2120	DEPARTMENT HEADS (NON SUPERVISORY)	\$ 410,983.00	\$ 21,195.42	\$ 432,178.42	\$ 122,077.93	\$ 303,983.49	\$ 6,117.00
2210	SCHOOL LEADERSHIP	\$ 836,575.00	\$ (4,663.00)	\$ 831,912.00	\$ 199,324.64	\$ 571,491.06	\$ 61,096.30
2220	*ACADEMIC DEPT. HEADS	\$ 547,296.00	\$ (11,934.14)	\$ 535,361.86	\$ 81,879.12	\$ 453,482.74	\$ -
2305	TEACHERS, CLASSROOM	\$ 11,838,435.00	\$ (76,616.13)	\$ 11,761,818.87	\$ 1,800,277.24	\$ 9,821,865.42	\$ 139,676.21
2315	*TEAM LEADERS/DEPT. CHAIRS	\$ 65,702.00	\$ -	\$ 65,702.00	\$ 10,023.52	\$ 55,129.73	\$ 548.75
2320	MED. THERAPUTIC SERV.	\$ 447,676.00	\$ 333.40	\$ 448,009.40	\$ 33,444.23	\$ 280,606.92	\$ 133,958.25
2325	SUBSTITUTE TEACHERS, SHORT-TERM	\$ 140,000.00	\$ -	\$ 140,000.00	\$ 25,979.75	\$ 28,427.44	\$ 85,592.81
2330	PARAPROFESSIONALS	\$ 1,132,232.00	\$ -	\$ 1,132,232.00	\$ 157,696.81	\$ 813,517.56	\$ 161,017.63
2340	LIBRARIANS	\$ 181,347.00	\$ (1,299.81)	\$ 180,047.19	\$ 27,571.68	\$ 152,475.51	\$ -
2353	*PROF. DEV. - TEACHERS	\$ 72,450.00	\$ -	\$ 72,450.00	\$ 37,500.00	\$ -	\$ 34,950.00
2357	*PROF. DEV. - PROVIDERS	\$ 155,866.00	\$ 2,500.00	\$ 158,366.00	\$ 13,597.38	\$ 42,039.62	\$ 102,729.00
2410	TEXTBOOKS	\$ 81,271.00	\$ 1,170.00	\$ 82,441.00	\$ 2,613.00	\$ 41,329.48	\$ 38,498.52
2415	OTHER INSTRUCTIONAL MATERIALS	\$ 28,481.00	\$ 2,305.39	\$ 30,786.39	\$ -	\$ 14,213.39	\$ 16,573.00
2420	INSTR. EQUIPMENT	\$ 41,381.00	\$ -	\$ 41,381.00	\$ -	\$ 4,018.72	\$ 37,362.28
2430	GENERAL CLASSROOM SUPPLIES	\$ 175,467.00	\$ -	\$ 175,467.00	\$ 4,996.60	\$ 68,203.80	\$ 102,266.60
2440	OTHER INSTR. SERVICES	\$ 86,000.00	\$ 1,250.00	\$ 87,250.00	\$ 875.00	\$ 16,250.00	\$ 70,125.00
2451	INSTR. HARDWARE-STUDENT & STAFF DEVICES (COMPUTERS)	\$ 520,000.00	\$ -	\$ 520,000.00	\$ 109,586.86	\$ 15,062.22	\$ 395,350.92
2453	INSTR. HARDWARE-ALL OTHER	\$ 533.00	\$ -	\$ 533.00	\$ -	\$ -	\$ 533.00
2710	GUIDANCE & ADJUSTMENT COUNSELORS	\$ 1,248,010.00	\$ (4,415.41)	\$ 1,243,594.59	\$ 200,661.94	\$ 1,035,615.11	\$ 7,317.54
2720	TESTING & ASSESSMENT	\$ 5,500.00	\$ -	\$ 5,500.00	\$ 679.75	\$ 94.00	\$ 4,726.25
2800	PSYCHOLOGICAL SERVICES	\$ 430,726.00	\$ 755.00	\$ 431,481.00	\$ 66,381.76	\$ 365,099.24	\$ -
3200	MEDICAL/HEALTH SERVICES	\$ 207,762.00	\$ 11,757.34	\$ 219,519.34	\$ 34,718.30	\$ 176,447.78	\$ 8,353.26
3300	TRANSPORTATION SERVICES	\$ 1,382,695.00	\$ 1,402.34	\$ 1,384,097.34	\$ 745,713.01	\$ 482,466.53	\$ 155,917.80
3510	ATHLETICS	\$ 784,616.00	\$ -	\$ 784,616.00	\$ 59,169.59	\$ 177,396.00	\$ 548,050.41
3520	OTHER STUDENT ACTIVITIES	\$ 378,910.00	\$ -	\$ 378,910.00	\$ 16,325.44	\$ 98,899.29	\$ 263,685.27
3600	SCHOOL SECURITY	\$ 85,312.00	\$ 3,939.20	\$ 89,251.20	\$ 36,886.93	\$ 182,728.76	\$ (130,364.49)
4110	CUSTODIAL SERVICES	\$ 681,749.00	\$ -	\$ 681,749.00	\$ 145,300.71	\$ 367,737.13	\$ 168,711.16
4120	HEATING OF BUILDINGS	\$ 115,349.00	\$ -	\$ 115,349.00	\$ 2,825.44	\$ 53,532.38	\$ 58,991.18
4130	UTILITY SERVICES	\$ 428,308.00	\$ -	\$ 428,308.00	\$ 3,881.04	\$ 3,394.62	\$ 421,032.34
4200	*MAINTENANCE/BUILDINGS&GROUNDS	\$ 256,285.00	\$ -	\$ 256,285.00	\$ 55,689.90	\$ 135,045.07	\$ 65,550.03
4210	MAINTENANCE OF GROUNDS	\$ 97,610.00	\$ -	\$ 97,610.00	\$ 1,438.38	\$ 5,523.50	\$ 90,648.12
4220	MAINTENANCE OF BUILDINGS	\$ 193,910.00	\$ -	\$ 193,910.00	\$ 115,794.56	\$ 49,934.49	\$ 28,180.95

*No longer a DESE Function

FUNCTION	DESE DESCRIPTION	FY21 BUDGET	ADJUSTMENTS	FY21 ADJUSTED BUDGET	YTD EXPENDITURES	ENCUMBRANCE	BALANCE
4230	MAINTENANCE OF EQUIPMENT	\$ 10,800.00	\$ -	\$ 10,800.00	\$ -	\$ 2,139.87	\$ 8,660.13
4400	TECHNOLOGY INFRASTRUCTURE, MAINTENANCE, & SUPPORT-All Other	\$ 91,198.00	\$ -	\$ 91,198.00	\$ 8,039.05	\$ 69.76	\$ 83,089.19
5100	EMPLOYER RETIREMENT CONTRIBUTIONS	\$ 848,161.00	\$ 69,397.98	\$ 917,558.98	\$ 854,302.98	\$ 4,895.94	\$ 58,360.06
5200	INSURANCE FOR ACTIVE EMPLOYEES	\$ 2,921,834.00	\$ -	\$ 2,921,834.00	\$ 672,772.74	\$ 25,347.28	\$ 2,223,713.98
5260	OTHER NON-EMPLOYEE INSURANCE	\$ 50,750.00	\$ -	\$ 50,750.00	\$ 111.00	\$ 111.00	\$ 50,528.00
5500	OTHER FIXED COSTS	\$ 62,085.00	\$ -	\$ 62,085.00	\$ 219.00	\$ 41,095.00	\$ 20,771.00
7300	EQUIPMENT (1)	\$ 8,800.00	\$ -	\$ 8,800.00	\$ 179.90	\$ 414.25	\$ 8,205.85
7400	EQUIPMENT (2)	\$ 13,200.00	\$ -	\$ 13,200.00	\$ -	\$ -	\$ 13,200.00
7600	MOTOR VEHICLES	\$ 327,560.00	\$ -	\$ 327,560.00	\$ -	\$ -	\$ 327,560.00
8100	DEBT RETIREMENT/SCHOOL CONSTRUCTION (1)	\$ 165,000.00	\$ -	\$ 165,000.00	\$ -	\$ -	\$ 165,000.00
8200	DEBT RETIREMENT/SCHOOL CONSTRUCTION (2)	\$ 4,186,703.00	\$ -	\$ 4,186,703.00	\$ 424,562.50	\$ -	\$ 3,762,140.50
9100	TUITION TO MASS SCHOOLS	\$ 73,019.00	\$ -	\$ 73,019.00	\$ 4,186.00	\$ -	\$ 68,833.00
9110	TUITION FOR SCHOOL CHOICE	\$ 42,000.00	\$ -	\$ 42,000.00	\$ 4,794.00	\$ -	\$ 37,206.00
9120	TUITION TO COMMONWEALTH CHARTER SCHOOLS	\$ -	\$ 78,826.24	\$ 78,826.24	\$ -	\$ 78,826.24	\$ -
9300	TUITION TO NON PUBLIC SCHOOLS	\$ 1,549,363.00	\$ (78,826.24)	\$ 1,470,536.76	\$ (280,285.94)	\$ 1,958,897.97	\$ (208,075.27)
9400	TUITION TO COLLABORATIVES	\$ 85,000.00	\$ -	\$ 85,000.00	\$ (34,000.00)	\$ 119,000.00	\$ -
	TOTALS:	\$ 34,958,922.00	\$ (0.00)	\$ 34,958,922.00	\$ 6,186,478.24	\$ 18,883,288.11	\$ 9,889,155.65

FY21 GOVENOR'S BUDGET IMPACT

CCRSD REVENUE			
<u>Revenue Source</u>	<u>Budgeted Revenue</u>	<u>Governors Budget</u>	<u>Difference</u>
Chapter 70	2,747,217	2,747,217	-
Chapter 71	550,000	642,887	92,887
Charter Reimbursement	5,440	938	(4,502)

CCRSD ASSESSMENTS			
<u>Revenue Source</u>	<u>*Budgeted Assessment</u>	<u>Governors Budget</u>	<u>Difference</u>
School Choice Sending Tuition	73,019	66,778	6,241
Charter School	42,000	19,518	22,482

**Paid out of the General Fund*

FY21 CCRSD EXTERNAL REVENUE PROJECTION (10/27/20)

<u>FUNDING SOURCE</u>	<u>FY20 BUDGET</u>	<u>FY20 ACTUAL</u>	<u>FY21 BUDGET</u>	<u>FY21 PROJECTED (10/27/20)</u>	<u>Difference</u>
Circuit Breaker	860,469	1,065,259	656,371	801,021	144,650
Chapter 70	2,568,503	2,700,821	2,747,217	2,747,217	0
Chapter 71	531,028	717,643	550,000	642,887	92,887
Charter School Reimbursement	4,963	3,285	5,440	938	-4,502
Federal Grants	326,039	468,679	768,527	748,336	-20,191
Interest Earnings	100,000	121,263	100,000	105,000	5,000
METCO	357,440	389,163	389,163	389,163	0
Miscellaneous Revenue	80,000	141,651	30,000	30,000	0
Rental of School Facilities	30,000	17,556	20,000	5,000	-15,000

EXCESS & DEFICIENCY PROJECTIONS (E&D)

Balance 6/30/2019 (FY19):	1,376,858 (3.90%)
---------------------------	-------------------

FY20 Budget Performance

FY20 Revenues in Excess of Budget	+569,750
-----------------------------------	----------

FY20 Expenditures Less than Budget	+67,994
------------------------------------	---------

FY20 Budget Performance

6/30/2019 E&D used to fund FY21 Budget	-300,000
--	----------

Estimated E&D Estimate 6/30/2020:	1,714,602 (4.99%)
-----------------------------------	-------------------

CARES ACT UPDATE

COVID Grant Budgets

Entity	Grant Name	Amount	Grant Period
CCRSD	CARES Act (DESE)	297,000.00	03/01/2020 - 12/30/2020
CCRSD	DESE Emergency Relief	26,263.00	07/1/2020 - 09/30/2022
CPS	CARES Act (FEMA)	92,488.61	03/01/2020 - 12/30/2020
CPS	CARES Act (DESE)	467,775.00	03/01/2020 - 12/30/2020
CPS	DESE Emergency Relief	112,379.00	07/1/2020 - 09/30/2022

Budget Status

Entity	Grant Name	Grant Budget	Encumbered and Expended	Remaining Balance	NOTES
CCRSD	CARES Act (DESE)	297,000.00	209,350.00	87,650.00	Use by Dec 30
CCRSD	DESE Emergency Relief	26,263.00	-	26,263.00	
CCRSD TOTAL		323,263.00	209,350.00	113,913.00	
CPS	CARES Act (FEMA)	92,488.61	92,488.61	-	Use by Dec 30
CPS	CARES Act (DESE)	467,775.00	410,854.00	56,921.00	
CPS	DESE Emergency Relief	112,379.00		112,379.00	
CPS TOTAL		672,642.61	503,342.61	169,300.00	
GRAND TOTAL (BOTH DISTRICTS)		995,905.61	712,692.61	283,213.00	

