

Wayland Public Schools

Wayland, Massachusetts



FY 2014 End of Year Report
September 30, 2014

Wayland Public Schools Wayland, Massachusetts

Wayland School Committee

Chair, Ellen Grieco, Esq.
Vice Chair, Barb Fletcher
Dr. Malcolm Astley
Donna Bouchard
Jeanne Downs

Superintendent of Schools

Dr. Paul Stein

Central Office Administrators

Brad Cozier, Assistant Superintendent
Dr. Marlene Moskowitz-Dodyk, Director of Student Services
Leisha Simon, Director of Technology and Accountability
Mabel Reid-Wallace, METCO Director
Susan Bottan, School Business Administrator

School Principals

Allyson Mizoguchi, Wayland High School
Elizabeth Gavron, Wayland Middle School
Debbie Bearse, Claypit Hill School
James Lee, Happy Hollow School
Brian Jones, Loker School

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Wayland Public Schools

End of Year Report

Section I. Informational

Narrative Summary of FY 2014 End of Year Report

The FY 2014 general fund appropriation for the Wayland Public Schools totaled \$33,397,005. The combined carry-over of general funds from FY 2013 of \$228,217 and the transfer of \$213,465 from the Town resulted in a revised FY 2014 budget totaling \$33,838,687.

On August 25, 2014 the Town of Wayland closed the fiscal year 2014. The end of year balance remaining in the school district's FY 2014 general fund was \$104,233. The balance consisted of two categories of unexpended funds: \$10,695 remained of the FY 2013 Carry-over, which represented the balance of unspent FY 2013 encumbered purchase orders and \$93,538 of unexpended FY 2014 funding. The total year-end balance was returned to the Town .

The year-end data included in this report are organized by state function codes and by site for General Fund finances. Criteria for each of the state function codes are found in the Appendices under the heading, *Function Code Descriptions - Chart of Accounts*. Financial data as of year-end are also presented by project number for revolving accounts, grant funds and capital funds.

In the Financial Section II, year-end finances are broken down in the following schedules:

- FY 2014 End of Year Report by State Function
- FY 2014 End of Year Report by State Function: Explanation of Deltas
- FY 2014 End of Year Report by State Function: Quarter by Quarter Deltas
- FY 2014 End of Year Report by State Function: Personnel
- FY 2014 End of Year Report by State Function: Non-Personnel
- FY 2014 End of Year Report by Site
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To follow is a brief narrative summarizing and highlighting the financial reports found in Section II.

Year End Balances by Function Codes

District Leadership and Administration, Instructional Services, Other School Services, Operation and Maintenance of Plant, Fixed Charges and Programs with Other School Districts are the six categories into which the district's finances are reported by state function code. A

seventh category, *Undistributed Offsets*, consisted of expenses that were budgeted for and transferred to special revolving accounts and grants.

The amount of *Undistributed* expenditures that were offset against special revenue accounts totaled \$1,092,331. In FY 2014, the operating budget reflected the total expense for all accounts, including those that were budgeted to be partially paid through revolving and grant funds. The budget offset consisted of \$171,900 Transportation Expense, \$463,551 Out of District Tuition, \$270,000 Athletic Coaches, \$40,000 WHS Custodial Services, \$50,000 Instrumental Music Instruction, \$96,880 Instructional Services. These expense amounts were transferred from the operating budget to the respective revolving accounts to accurately reflect the revenue source, which included but was not limited to Transportation fees, Circuit Breaker Reimbursement, METCO grant, Athletic fees, Building Rental fees, and Instrumental Music fees.

Of the six state function categories, two exceeded budget in FY 2014. *Programs with Other School Districts*, which consisted primarily of out of district tuitions, and *Operations and Maintenance of Plant*, with electricity incurring the greatest budget overage, combined to create a total budget overage of (\$420,916.)

Four state function categories ended the year with a surplus. *District Leadership and Administration*, *Instructional Services*, *Other School Services* and *Fixed Charges* ended the fiscal year with a combined surplus of \$525,149, made up of primarily the differential in salaries due to staffing exchanges. The deficit created by out of district tuitions and electricity expenses was offset by the surpluses generated primarily by staff exchanges.

In the Financial Section II, an end of year balance and explanation for deltas is provided by state function code. A summary of drivers within each functional code category, broken down by **Personnel** and **Non-Personnel** expenditures and then by **Site**, are described below:

PERSONNEL

Substitutes (\$74,147), Librarians (\$36,315), Custodial Services (\$29,562) and Athletic Services (\$26,247) were the four accounts that made up the largest portion of **personnel** expenditures exceeding budgets.

Of the total shortfall in Substitutes, Special Education accounted for 80% of the overage and was budgeted at \$50,000 with an actual expenditure of \$107,030. FY 2015 is also budgeted at \$50,000. This is an area that will be monitored through FY 2015. The deficit in Librarians resulted from a staff exchange at WHS. The Custodial Services deficit was driven by the loss of parking fees revenues and staff overtime at WHS, and partially offset by a surplus at the elementary level created by staff exchanges and unused overtime funding. Athletic Services costs exceeded budgets in the line items of coaches, transportation, contracted services, uniforms and supplies. These deficits were offset by surpluses in the Athletic director's salary and equipment repair line items.

Classroom Teachers \$376,429, Specialists \$106,894, Other District Administration \$59,171 and Guidance Counseling \$44,450. Personnel surpluses was generated primarily by the salary differential resulting from the difference between outgoing staff to incoming staff salaries. Staff exchanges during FY 2014 were caused by retirements, turnover, and leaves of absence. Also adding to the personnel surplus was unallocated but expended cost of living adjustment (COLA) of the \$135,000 transfer made by the Town to the district to pay for .5% retro wage increases.

NON-PERSONNEL

Special Education Tuition (\$341,459), Utilities (\$119,543), Legal Services (\$49,850), and School Leadership (\$45,121) were the four accounts that made up the largest portion of **non-personnel** expenditures exceeding budgets.

In June, School Committee voted to authorize \$200,000 of FY 2014 funds to pay FY 2015 out of district tuition expenditures, referred to as SPED Tuition Pre-pay, in addition to an increase in out of district placements and agreements. Electricity expenses were offset by the surplus in the water account. Legal Services were incurred due to an increase in open meeting law complaints. A retro pay increase of .5% and purchase of office equipment resulted in overages in the School Leadership account, and were offset by salaries savings from staffing exchanges and unspent funds in supplies.

SITE

Special Education at the district level reported an overage in budget of (\$242,838) which consisted of out of district tuitions. Additional expense drivers were Legal Services and additional time for the administrative assistant at the School Committee site, substitute expenses at the Assistant Superintendent for Personnel site, and coaches at the Athletic site. Offsetting these deficits were the salaries savings caused by staffing changes at the High School, Middle School, Claypit Hill and Happy Hollow.

Closing Notes regarding Revolving Account Balances

The School Committee Finance Sub-committee has begun the process of developing an action plan to address revolving account balances. FY 2014 OPEB Assessments for BASE, Pegasus, TCW and Full Day Kindergarten will be transferred from the revolving accounts in May of 2015.

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End of Year Report

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Wayland Public Schools
FY 2014 End of Year Report by State Function

SF#	State Function	Carry-over	Appropriation	Transfers	Revised Budget	Expended	Encumbered	End Year Balance
0000	UNDISTRIBUTED - OFFSET	\$ -	\$ (1,092,331)	\$ 1,092,331	\$ -	\$ -	\$ -	\$ -
1000	DISTRICT LEADERSHIP AND ADMINISTRATION							
1110	School Committee	\$ 17,192	\$ 17,160	\$ -	\$ 34,352	\$ 41,017	\$ -	\$ (6,665)
1210	Superintendent	\$ -	\$ 275,168	\$ -	\$ 275,168	\$ 276,168	\$ -	\$ (1,000)
1220	Assistant Superintendent	\$ 447	\$ 187,457	\$ -	\$ 187,904	\$ 185,474	\$ -	\$ 2,430
1230	Other District Admin-C23	\$ -	\$ (75,000)	\$ 135,000	\$ 60,000	\$ 829	\$ -	\$ 59,171
1410	Business Office	\$ 1,320	\$ 274,697	\$ -	\$ 276,017	\$ 276,660	\$ 450	\$ (1,093)
1420	Human Resource/Benefits	\$ 430	\$ 129,998	\$ -	\$ 130,428	\$ 131,410	\$ -	\$ (982)
1430	Legal Services	\$ -	\$ 27,600	\$ -	\$ 27,600	\$ 73,552	\$ 3,898	\$ (49,850)
1450	Admin. Technology	\$ 7,149	\$ 485,879	\$ (18,400)	\$ 474,628	\$ 472,213	\$ 530	\$ 1,885
	<i>Sub-total District Leadership and Administration</i>	<i>\$ 26,538</i>	<i>\$ 1,322,959</i>	<i>\$ 116,600</i>	<i>\$ 1,466,097</i>	<i>\$ 1,457,322</i>	<i>\$ 4,878</i>	<i>\$ 3,897</i>
2000	INSTRUCTIONAL SERVICES							
2110	Directors (SPED/Curriculum)	\$ 617	\$ 615,926	\$ -	\$ 616,543	\$ 623,137	\$ -	\$ (6,594)
2120	K-12 Department Heads	\$ -	\$ 65,488	\$ -	\$ 65,488	\$ 66,137	\$ -	\$ (649)
2210	School Leadership	\$ 24,945	\$ 1,345,224	\$ 7,677	\$ 1,377,846	\$ 1,402,522	\$ 36,565	\$ (61,241)
2220	Curriculum Leaders/Bldg. Level	\$ -	\$ 285,209	\$ (7,677)	\$ 277,532	\$ 267,097	\$ -	\$ 10,435
2305	Classroom Teachers	\$ -	\$ 15,026,618	\$ (123,853)	\$ 14,902,765	\$ 14,526,336	\$ -	\$ 376,429
2310	Specialists	\$ -	\$ 2,900,914	\$ 57,499	\$ 2,958,413	\$ 2,851,519	\$ -	\$ 106,894
2315	Instructional Team Leaders	\$ -	\$ 334,984	\$ 20,864	\$ 355,848	\$ 369,639	\$ -	\$ (13,791)
2320	Therapeutic Services	\$ 2,127	\$ 828,870	\$ 17,326	\$ 848,323	\$ 807,143	\$ 12,010	\$ 29,170
2325	Substitutes	\$ -	\$ 257,500	\$ (5,100)	\$ 252,400	\$ 326,547	\$ -	\$ (74,147)
2330	Paraprofessionals/Assts.	\$ -	\$ 1,589,851	\$ 38,022	\$ 1,627,873	\$ 1,575,996	\$ -	\$ 51,877
2340	Librarians	\$ 84	\$ 366,990	\$ -	\$ 367,074	\$ 402,860	\$ -	\$ (35,786)
2357	Prof. Development	\$ 76,534	\$ 302,179	\$ 750	\$ 379,463	\$ 280,186	\$ 67,682	\$ 31,595
2410	Textbooks	\$ 4,712	\$ 155,361	\$ -	\$ 160,073	\$ 159,944	\$ 3,750	\$ (3,622)
2415	Other Instruc. Materials	\$ 501	\$ 60,106	\$ -	\$ 60,607	\$ 53,751	\$ -	\$ 6,856
2420	Instructional Equipment	\$ 1,367	\$ 80,486	\$ (7,090)	\$ 74,763	\$ 55,307	\$ 5,422	\$ 14,034
2430	General Supplies	\$ 4,776	\$ 249,374	\$ -	\$ 254,150	\$ 202,037	\$ 885	\$ 51,227
2440	Other Instructional Services	\$ -	\$ 13,980	\$ -	\$ 13,980	\$ 5,795	\$ 45	\$ 8,140
2451	Instructional Technology - Hardware	\$ 3,738	\$ 121,177	\$ -	\$ 124,915	\$ 126,846	\$ 12,573	\$ (14,503)
2455	Instructional Technology - Software	\$ -	\$ 61,668	\$ -	\$ 61,668	\$ 55,345	\$ -	\$ 6,323
2710	Guidance/Counseling	\$ -	\$ 716,862	\$ -	\$ 716,862	\$ 674,198	\$ -	\$ 42,664
2720	Testing and Assessment	\$ 1,141	\$ 3,548	\$ -	\$ 4,689	\$ 7,806	\$ -	\$ (3,117)
2800	Psychological	\$ 650	\$ 725,841	\$ -	\$ 726,491	\$ 733,228	\$ -	\$ (6,737)
	<i>Sub-total Instructional Services</i>	<i>\$ 121,192</i>	<i>\$ 26,108,156</i>	<i>\$ (1,582)</i>	<i>\$ 26,227,766</i>	<i>\$ 25,573,376</i>	<i>\$ 138,932</i>	<i>\$ 515,458</i>

Wayland Public Schools
FY 2014 End of Year Report by State Function

SF#	State Function	Carry-over	Appropriation	Transfers	Revised Budget	Expended	Encumbered	End Year Balance
3000	OTHER SCHOOL SERVICES							
3300	Transportation	\$ 11	\$ 1,301,679	\$ (199,200)	\$ 1,102,490	\$ 1,058,403	\$ 14,270	\$ 29,817
3510	Athletic Services	\$ 582	\$ 723,600	\$ (232,303)	\$ 491,879	\$ 511,420	\$ 9,806	\$ (29,348)
3520	Co-Curricular Activities	\$ 760	\$ 239,654	\$ 4,350	\$ 244,764	\$ 239,704	\$ -	\$ 5,060
	<i>Sub-total Other School Services</i>	<i>\$ 1,353</i>	<i>\$ 2,264,933</i>	<i>\$ (427,153)</i>	<i>\$ 1,839,133</i>	<i>\$ 1,809,528</i>	<i>\$ 24,076</i>	<i>\$ 5,529</i>
4000	OPERATIONS AND MAINTENANCE OF PLANT							
4110	Custodial Services	\$ 500	\$ 1,048,689	\$ (40,000)	\$ 1,009,189	\$ 1,018,244	\$ 2,903	\$ (11,958)
4120	Heating (gas and oil)	\$ 4,500	\$ 287,438	\$ -	\$ 291,938	\$ 219,693	\$ 14,447	\$ 57,798
4130	Utilities (electric, water, septic)	\$ 68,944	\$ 694,576	\$ -	\$ 763,520	\$ 821,530	\$ 61,533	\$ (119,543)
4210	Maintenance of Grounds	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 16,114	\$ -	\$ (11,114)
4220	Maintenance of Buildings	\$ 3,181	\$ 442,922	\$ -	\$ 446,103	\$ 433,208	\$ -	\$ 12,895
4230	Maintenance of Equipment	\$ -	\$ 7,604	\$ -	\$ 7,604	\$ 1,553	\$ -	\$ 6,051
4300	Extraordinary Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 19,140	\$ -	\$ (19,140)
4400	Network/Wiring	\$ 2,009	\$ 162,710	\$ -	\$ 164,719	\$ 155,396	\$ 3,679	\$ 5,644
4450	Technology Maintenance	\$ -	\$ 245,171	\$ -	\$ 245,171	\$ 219,585	\$ 25,678	\$ (92)
	<i>Sub-total Operations and Maintenance of Plant</i>	<i>\$ 79,134</i>	<i>\$ 2,894,110</i>	<i>\$ (40,000)</i>	<i>\$ 2,933,244</i>	<i>\$ 2,904,463</i>	<i>\$ 108,241</i>	<i>\$ (79,459)</i>
5000	FIXED CHARGES							
5200	Insurance	\$ -	\$ 8,689	\$ -	\$ 8,689	\$ 8,424	\$ -	\$ 265
9000	PROGRAMS WITH OTHER SCHOOL DISTRICTS							
9100	Tuition, Out of District Public	\$ -	\$ 486,575	\$ (63,181)	\$ 423,394	\$ 336,141	\$ -	\$ 87,253
9200	Tuition, Out of State	\$ -	\$ -	\$ -	\$ -	\$ 60,419	\$ -	\$ (60,419)
9300	Tuition, Private	\$ -	\$ 1,099,825	\$ (463,550)	\$ 636,275	\$ 1,105,273	\$ -	\$ (468,998)
9400	Tuition, Collaborative	\$ -	\$ 304,089	\$ -	\$ 304,089	\$ 203,381	\$ -	\$ 100,707
	<i>Sub-total Programs with Other School Districts</i>	<i>\$ -</i>	<i>\$ 1,890,489</i>	<i>\$ (526,731)</i>	<i>\$ 1,363,758</i>	<i>\$ 1,705,214</i>	<i>\$ -</i>	<i>\$ (341,457)</i>
	TOTAL	\$ 228,217	\$ 33,397,005	\$ 213,465	\$ 33,838,687	\$ 33,458,327	\$ 276,126	\$ 104,233

**Wayland Public Schools
FY 2014 End of Year Report by State Function**

SF#	State Function	End Year Balance	Explanation for Delta Deficit/Surplus
0000	UNDISTRIBUTED - OFFSET	\$ -	
1000	DISTRICT LEADERSHIP AND ADMINISTRATION		
1110	School Committee	\$ (6,665)	Admin. Assist.additional hours, Forensic Audit services, WHS Principal advertisement
1210	Superintendent	\$ (1,000)	Superintendent travel stipend, membership off set by contracted services
1220	Assistant Superintendent	\$ 2,430	Recruitment expense offset by membership
1230	Other District Admin+C23	\$ 59,171	Staff exchange allowance -\$75K and COLA funded by Town \$135K
1410	Business Office	\$ (1,093)	Vacation Buy-Back and auditing services offset by staff exchange
1420	Human Resource/Benefits	\$ (982)	.05% Retro pay
1430	Legal Services	\$ (49,850)	Legal services
1450	Admin. Technology	\$ 1,885	Software licenses
	Sub-total District Leadership and Administration	\$ 3,897	
2000	INSTRUCTIONAL SERVICES		
2110	Directors (SPED/Curriculum)	\$ (6,594)	.05% Retro pay offset by office supplies
2120	K-12 Department Heads	\$ (649)	.05% Retro pay
2210	School Leadership	\$ (61,241)	.05% Retro pay,office equipment offset by staff exchange and supplies
2220	Curriculum Leaders/Bldg. Level	\$ 10,435	Stipend
2305	Classroom Teachers	\$ 376,429	Staff exchanges primarily at WHS, WMS, HH
2310	Specialists	\$ 106,894	Staff exchanges primarily at District level, WHS, MS, CPH
2315	Instructional Team Leaders	\$ (13,791)	.05% Retro pay, staff exchanges
2320	Therapeutic Services	\$ 29,170	Home Tutoring, Contracted Services and Speech
2325	Substitutes	\$ (74,147)	80% SPED, 20% Typical Classroom all driven by long term absences
2330	Paraprofessionals/Assts.	\$ 51,877	Staff exchanges
2340	Librarians	\$ (35,786)	.05% Retro pay, WHS staff exchange
2357	Prof. Development	\$ 31,595	House Leaders offset by District Contracted Services and WMS and HH conferences/memberships
2410	Textbooks	\$ (3,622)	WHS textbooks offset by CPH and HH
2415	Other Instruc. Materials	\$ 6,856	WHS subscriptions and HH professional books
2420	Instructional Equipment	\$ 14,034	Instructional equipment and repair K-12
2430	General Supplies	\$ 51,227	Supplies - Curriculum & Instruction, WHS Science, WMS general and Loker
2440	Other Instructional Services	\$ 8,140	Contracted Services -WHS English, Science, WMS Technology and Science
2451	Instructional Technology - Hardware	\$ (14,503)	New Computers offset by printer parts
2455	Instructional Technology - Software	\$ 6,323	WHS licenses
2710	Guidance/Counseling	\$ 42,664	Staff exchange
2720	Testing and Assessment	\$ (3,117)	Contracted services and private testing
2800	Psychological	\$ (6,737)	.05% Retro pay, staff exchange
	Sub-total Instructional Services	\$ 515,458	

**Wayland Public Schools
FY 2014 End of Year Report by State Function**

SF#	State Function	End Year Balance	Explanation for Delta Deficit/Surplus
3000	OTHER SCHOOL SERVICES		
3300	Transportation	\$ 29,817	SPED contract savings
3510	Athletic Services	\$ (29,348)	Coaches, transportation, contracted services, uniforms and supplies, offset by director's salary and equipment repair
3520	Co-Curricular Activities	\$ 5,060	WMS Advisor, LK Teacher
	<i>Sub-total Other School Services</i>	\$ 5,529	
4000	OPERATIONS AND MAINTENANCE OF PLANT		
4110	Custodial Services	\$ (11,958)	Loss of WHS parking funds offset by WMS and elementary schools staff exchange and overtime
4120	Heating (gas and oil)	\$ 57,798	WMS offset by WHS elementary schools
4130	Utilities (electric, water, septic)	\$ (119,543)	Electricity offset by water savings
4210	Maintenance of Grounds	\$ (11,114)	Change in cost classification
4220	Maintenance of Buildings	\$ 12,895	Employee license and supplies
4230	Maintenance of Equipment	\$ 6,051	General equipment and auto repair
4300	Extraordinary Maintenance	\$ (19,140)	CPH Intercom replacement
4400	Network/Wiring	\$ 5,644	Centrex
4450	Technology Maintenance	\$ (92)	Supplies offset by contracted services
	<i>Sub-total Operations and Maintenance of Plant</i>	\$ (79,459)	
5000	FIXED CHARGES		
5200	Insurance		
9000	PROGRAMS WITH OTHER SCHOOL DISTRICTS	\$ 265	<i>Student insurance balance</i>
9100	Tuition, Out of District Public	\$ 87,253	Driven by IEP
9200	Tuition, Out of State	\$ (60,419)	Driven by IEP
9300	Tuition, Private	\$ (468,998)	Driven by IEP
9400	Tuition, Collaborative	\$ 100,707	Driven by IEP
	<i>Sub-total Programs with Other School Districts</i>	\$ (341,457)	
	TOTAL	\$ 104,233	

Wayland Public Schools

FY 2014 End of Year Report by State Function: Personnel Expenses

SF#	State Function	Carry-over *	Appropriation	Transfers	Revised Budget	Expended	Encumbered	Current Balance
0000	UNDISTRIBUTED - OFFSET	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000	DISTRICT LEADERSHIP AND ADMINISTRATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1110	School Committee	\$ -	\$ 2,980	\$ -	\$ 2,980	\$ 5,178	\$ -	\$ (2,198)
1210	Superintendent	\$ -	\$ 250,518	\$ -	\$ 250,518	\$ 252,462	\$ -	\$ (1,944)
1220	Assistant Superintendent	\$ -	\$ 143,062	\$ -	\$ 143,062	\$ 143,766	\$ -	\$ (704)
1230	Other District Admin	\$ -	\$ (75,000)	\$ 135,000	\$ 60,000	\$ 829	\$ -	\$ 59,171
1410	Business Office	\$ -	\$ 258,197	\$ -	\$ 258,197	\$ 260,863	\$ -	\$ (2,666)
1420	Human Resource/Benefits	\$ -	\$ 125,798	\$ -	\$ 125,798	\$ 126,427	\$ -	\$ (629)
1430	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1450	Admin. Technology	\$ -	\$ 139,679	\$ -	\$ 139,679	\$ 140,660	\$ -	\$ (981)
	<i>Sub-total District Leadership and Administration</i>	\$ -	\$ 845,234	\$ 135,000	\$ 980,234	\$ 930,185	\$ -	\$ 50,049
2000	INSTRUCTIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2110	Directors (SPED/Curriculum)	\$ -	\$ 609,726	\$ -	\$ 609,726	\$ 614,715	\$ -	\$ (4,989)
2120	K-12 Department Heads	\$ -	\$ 65,488	\$ -	\$ 65,488	\$ 66,137	\$ -	\$ (649)
2210	School Leadership	\$ -	\$ 1,226,562	\$ 7,677	\$ 1,234,239	\$ 1,250,359	\$ -	\$ (16,120)
2220	Curriculum Leaders/Bldg. Level	\$ -	\$ 285,209	\$ (7,677)	\$ 277,532	\$ 267,097	\$ -	\$ 10,435
2305	Classroom Teachers	\$ -	\$ 15,026,618	\$ (123,853)	\$ 14,902,765	\$ 14,526,336	\$ -	\$ 376,429
2310	Specialists	\$ -	\$ 2,900,914	\$ 57,499	\$ 2,958,413	\$ 2,851,519	\$ -	\$ 106,894
2315	Instructional Team Leaders	\$ -	\$ 334,984	\$ 20,864	\$ 355,848	\$ 369,639	\$ -	\$ (13,791)
2320	Therapeutic Services	\$ -	\$ 626,640	\$ 44,978	\$ 671,618	\$ 655,306	\$ -	\$ 16,312
2325	Substitutes	\$ -	\$ 257,500	\$ (5,100)	\$ 252,400	\$ 326,547	\$ -	\$ (74,147)
2330	Paraprofessionals/Assts.	\$ -	\$ 1,589,851	\$ 38,022	\$ 1,627,873	\$ 1,575,996	\$ -	\$ 51,877
2340	Librarians	\$ -	\$ 363,315	\$ -	\$ 363,315	\$ 399,630	\$ -	\$ (36,315)
2357	Prof. Development	\$ -	\$ 68,244	\$ 750	\$ 68,994	\$ 79,070	\$ -	\$ (10,076)
2410	Textbooks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2415	Other Instruc. Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2420	Instructional Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2430	General Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2440	Other Instructional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2451	Classroom Instruc. Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2455	Instructional Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2710	Guidance/Counseling	\$ -	\$ 709,906	\$ -	\$ 709,906	\$ 665,456	\$ -	\$ 44,450
2720	Testing and Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2800	Psychological	\$ -	\$ 721,709	\$ -	\$ 721,709	\$ 728,365	\$ -	\$ (6,656)
	<i>Sub-total Instructional Services</i>	\$ -	\$ 24,786,666	\$ 33,160	\$ 24,819,826	\$ 24,376,172	\$ -	\$ 443,654

Wayland Public Schools
FY 2014 End of Year Report by State Function: Personnel Expenses

SF#	State Function	Carry-over *	Appropriation	Transfers	Revised Budget	Expended	Encumbered	Current Balance
3000	OTHER SCHOOL SERVICES							
3300	Transportation	\$ -	\$ 35,584	\$ -	\$ 35,584	\$ 41,842	\$ -	\$ (6,258)
3510	Athletic Services	\$ -	\$ 501,365	\$ (232,303)	\$ 269,062	\$ 295,309	\$ -	\$ (26,247)
3520	Co-Curricular Activities	\$ -	\$ 229,548	\$ -	\$ 229,548	\$ 228,214	\$ -	\$ 1,334
	<i>Sub-total Other School Services</i>	\$ -	\$ 766,497	\$ (232,303)	\$ 534,194	\$ 565,365	\$ -	\$ (31,171)
4000	OPERATIONS AND MAINTENANCE OF PLANT							
4110	Custodial Services	\$ -	\$ 890,989	\$ (40,000)	\$ 850,989	\$ 880,551	\$ -	\$ (29,562)
4120	Heating (gas and oil)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4130	Utilities (electric, water, septic)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4210	Maintenance of Grounds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4220	Maintenance of Buildings	\$ -	\$ 181,472	\$ -	\$ 181,472	\$ 172,702	\$ -	\$ 8,770
4230	Maintenance of Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4300	Extraordinary Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4400	Network/Wiring	\$ -	\$ 106,710	\$ -	\$ 106,710	\$ 107,600	\$ -	\$ (890)
4450	Technology Maintenance	\$ -	\$ 200,171	\$ -	\$ 200,171	\$ 200,340	\$ -	\$ (169)
	<i>Sub-total Operations and Maintenance of Plant</i>	\$ -	\$ 1,379,342	\$ (40,000)	\$ 1,339,342	\$ 1,361,193	\$ -	\$ (21,851)
5000	FIXED CHARGES							
5200	Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9000	PROGRAMS WITH OTHER SCHOOL DISTRICTS							
9100	Tuition, Out of District Public	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9200	Tuition, Out of State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9300	Tuition, Private	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9400	Tuition, Collaborative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1)
	<i>Sub-total Programs with Other School Districts</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1)
	TOTAL	\$ -	\$ 27,777,739	\$ (104,143)	\$ 27,673,596	\$ 27,232,915	\$ -	\$ 440,680

Wayland Public Schools
FY 2014 End of Year Report by State Function: Non-Personnel Expenses

SF#	State Function	Carry-over	Appropriation	Transfers	Revised Budget	Expended	Encumbered	End Balance
0000	UNDISTRIBUTED -OFFSET	\$ -	\$ (1,092,331)	\$ 1,092,331	\$ -	\$ -	\$ -	\$ -
1000	DISTRICT LEADERSHIP AND ADMINISTRATION							
1110	School Committee	\$ 17,192	\$ 14,180	\$ -	\$ 31,372	\$ 35,838	\$ -	\$ (4,466)
1210	Superintendent	\$ -	\$ 24,650	\$ -	\$ 24,650	\$ 23,706	\$ -	\$ 944
1220	Assistant Superintendent	\$ 447	\$ 44,395	\$ -	\$ 44,842	\$ 41,709	\$ -	\$ 3,133
1230	Other District Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1410	Business Office	\$ 1,320	\$ 16,500	\$ -	\$ 17,820	\$ 15,798	\$ 450	\$ 1,572
1420	Human Resource/Benefits	\$ 430	\$ 4,200	\$ -	\$ 4,630	\$ 4,983	\$ -	\$ (353)
1430	Legal Services	\$ -	\$ 27,600	\$ -	\$ 27,600	\$ 73,552	\$ 3,898	\$ (49,850)
1450	Admin. Technology	\$ 7,149	\$ 346,200	\$ (18,400)	\$ 334,949	\$ 331,553	\$ 530	\$ 2,866
	<i>Sub-total District Leadership and Administration</i>	<i>\$ 26,538</i>	<i>\$ 477,725</i>	<i>\$ (18,400)</i>	<i>\$ 485,863</i>	<i>\$ 527,139</i>	<i>\$ 4,878</i>	<i>\$ (46,154)</i>
2000	INSTRUCTIONAL SERVICES							
2110	Directors (SPED/Curriculum)	\$ 617	\$ 6,200	\$ -	\$ 6,817	\$ 8,422	\$ -	\$ (1,605)
2120	K-12 Department Heads	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2210	School Leadership	\$ 24,945	\$ 118,662	\$ -	\$ 143,607	\$ 152,163	\$ 36,565	\$ (45,121)
2220	Curriculum Leaders/Bldg. Level	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2305	Classroom Teachers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2310	Specialists	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2315	Instructional Team Leaders	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2320	Therapeutic Services	\$ 2,127	\$ 202,230	\$ (27,652)	\$ 176,705	\$ 151,837	\$ 12,010	\$ 12,858
2325	Substitutes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2330	Paraprofessionals/Assts.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2340	Librarians	\$ 84	\$ 3,675	\$ -	\$ 3,759	\$ 3,230	\$ -	\$ 529
2357	Prof. Development	\$ 76,534	\$ 233,935	\$ -	\$ 310,469	\$ 201,116	\$ 67,682	\$ 41,671
2410	Textbooks	\$ 4,712	\$ 155,361	\$ -	\$ 160,073	\$ 159,944	\$ 3,750	\$ (3,622)
2415	Other Instruc. Materials	\$ 501	\$ 60,106	\$ -	\$ 60,607	\$ 53,751	\$ -	\$ 6,856
2420	Instructional Equipment	\$ 1,367	\$ 80,486	\$ (7,090)	\$ 74,763	\$ 55,307	\$ 5,422	\$ 14,034
2430	General Supplies	\$ 4,776	\$ 249,374	\$ -	\$ 254,150	\$ 202,037	\$ 885	\$ 51,227
2440	Other Instructional Services	\$ -	\$ 13,980	\$ -	\$ 13,980	\$ 5,795	\$ 45	\$ 8,140
2451	Classroom Instruc. Technology	\$ 3,738	\$ 121,177	\$ -	\$ 124,915	\$ 126,846	\$ 12,573	\$ (14,503)
2455	Instructional Software	\$ -	\$ 61,668	\$ -	\$ 61,668	\$ 55,345	\$ -	\$ 6,323
2710	Guidance/Counseling	\$ -	\$ 6,956	\$ -	\$ 6,956	\$ 8,742	\$ -	\$ (1,786)
2720	Testing and Assessment	\$ 1,141	\$ 3,548	\$ -	\$ 4,689	\$ 7,806	\$ -	\$ (3,117)
2800	Psychological	\$ 650	\$ 4,132	\$ -	\$ 4,782	\$ 4,862	\$ -	\$ (80)

Wayland Public Schools
FY 2014 End of Year Report by State Function: Non-Personnel Expenses

SF#	State Function	Carry-over	Appropriation	Transfers	Revised Budget	Expended	Encumbered	End Balance
	<i>Sub-total Instructional Services</i>	\$ 121,192	\$ 1,321,490	\$ (34,742)	\$ 1,407,940	\$ 1,197,204	\$ 138,932	\$ 71,804
3000	OTHER SCHOOL SERVICES							
3300	Transportation	\$ 11	\$ 1,266,095	\$ (199,200)	\$ 1,066,906	\$ 1,016,562	\$ 14,270	\$ 36,074
3510	Athletic Services	\$ 582	\$ 222,235	\$ -	\$ 222,817	\$ 216,111	\$ 9,806	\$ (3,100)
3520	Co-Curricular Activities	\$ 760	\$ 10,106	\$ 4,350	\$ 15,216	\$ 11,490	\$ -	\$ 3,726
	<i>Sub-total Other School Services</i>	\$ 1,353	\$ 1,498,436	\$ (194,850)	\$ 1,304,939	\$ 1,244,163	\$ 24,076	\$ 36,700
4000	OPERATIONS AND MAINTENANCE OF PLANT							
4110	Custodial Services	\$ 500	\$ 157,700	\$ -	\$ 158,200	\$ 137,693	\$ 2,903	\$ 17,604
4120	Heating (gas and oil)	\$ 4,500	\$ 287,438	\$ -	\$ 291,938	\$ 219,693	\$ 14,447	\$ 57,798
4130	Utilities (electric, water, septic)	\$ 68,944	\$ 694,576	\$ -	\$ 763,520	\$ 821,530	\$ 61,533	\$ (119,543)
4210	Maintenance of Grounds	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 16,114	\$ -	\$ (11,114)
4220	Maintenance of Buildings	\$ 3,181	\$ 261,450	\$ -	\$ 264,631	\$ 260,507	\$ -	\$ 4,124
4230	Maintenance of Equipment	\$ -	\$ 7,604	\$ -	\$ 7,604	\$ 1,553	\$ -	\$ 6,051
4300	Extraordinary Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 19,140	\$ -	\$ (19,140)
4400	Network/Wiring	\$ 2,009	\$ 56,000	\$ -	\$ 58,009	\$ 47,795	\$ 3,679	\$ 6,535
4450	Technology Maintenance	\$ -	\$ 45,000	\$ -	\$ 45,000	\$ 19,244	\$ 25,678	\$ 78
	<i>Sub-total Operations and Maintenance of Plant</i>	\$ 79,134	\$ 1,514,768	\$ -	\$ 1,593,902	\$ 1,543,269	\$ 108,240	\$ (57,607)
5000	FIXED CHARGES							
5200	Insurance	\$ -	\$ 8,689	\$ -	\$ 8,689	\$ 8,424	\$ -	\$ 265
9000	PROGRAMS WITH OTHER SCHOOL DISTRICTS							
9100	Tuition, Out of District Public	\$ -	\$ 486,575	\$ (63,181)	\$ 423,394	\$ 336,141	\$ -	\$ 87,253
9200	Tuition, Out of State	\$ -	\$ -	\$ -	\$ -	\$ 60,419	\$ -	\$ (60,419)
9300	Tuition, Private	\$ -	\$ 1,099,825	\$ (463,551)	\$ 636,274	\$ 1,105,273	\$ -	\$ (468,999)
9400	Tuition, Collaborative	\$ -	\$ 304,088	\$ -	\$ 304,088	\$ 203,381	\$ -	\$ 100,706
	<i>Sub-total Programs with Other School Districts</i>	\$ -	\$ 1,890,488	\$ (526,732)	\$ 1,363,756	\$ 1,705,214	\$ -	\$ (341,459)
	TOTAL	\$ 228,217	\$ 5,619,265	\$ 317,607	\$ 6,165,089	\$ 6,225,413	\$ 276,126	\$ (336,451)

Wayland Public Schools
FY 2014 End of Year Report by State Function: Quarter to Quarter Delta

SF#	State Function	Q1	Q2	Delta Q1 to Q2	Q3	Delta Q2 to Q3	Q4	Delta Q3 to Q4
0000	Undistributed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1110	School Committee	\$ -	\$ (5,824)	\$ (5,824)	\$ (6,272)	\$ (448)	\$ (6,665)	\$ (393)
1210	Superintendent	\$ (3,600)	\$ (1,962)	\$ 1,638	\$ (1,962)	-	\$ (1,000)	\$ 962
1220	Assistant Superintendent	\$ -	\$ (704)	\$ (704)	\$ (704)	-	\$ 2,430	\$ 3,134
1230	Other District Admin	\$ (75,000)	\$ 60,000	\$ 135,000	\$ 59,238	\$ (762)	\$ 59,171	\$ (67)
1410	Business Office	\$ -	\$ 2,798	\$ 2,798	\$ (6,522)	\$ (9,320)	\$ (1,093)	\$ (354)
1420	Human Resource/Benefits	\$ -	\$ (629)	\$ (629)	\$ (628)	\$ 1	\$ (49,850)	\$ (9,850)
1430	Legal Services	\$ -	\$ (10,000)	\$ (10,000)	\$ (40,000)	\$ (30,000)	\$ 1,885	\$ 2,520
1450	Admin. Technology	\$ -	\$ (634)	\$ (634)	\$ (635)	\$ (1)	\$ (6,594)	\$ 989
2110	Directors (SPED/Curriculum)	\$ (70)	\$ (3,084)	\$ (3,014)	\$ (7,583)	\$ (4,499)	\$ (649)	\$ (396)
2120	K-12 Department Heads	\$ (960)	\$ (253)	\$ 707	\$ (253)	-	\$ (61,241)	\$ (31,413)
2210	School Leadership	\$ (4,699)	\$ (10,135)	\$ (5,436)	\$ (29,828)	\$ (19,693)	\$ 10,435	\$ 2,046
2220	Curriculum Leaders/Bldg. Lev	\$ 9,051	\$ 3,366	\$ (5,685)	\$ 8,389	\$ 5,023	\$ 376,429	\$ 168,135
2305	Classroom Teachers	\$ 260,234	\$ 277,615	\$ 17,381	\$ 208,294	\$ (69,321)	\$ 106,894	\$ 6,781
2310	Specialists	\$ 21,580	\$ 79,710	\$ 58,130	\$ 100,113	\$ 20,403	\$ (13,791)	\$ (1,484)
2315	Instructional Team Leaders	\$ (24,116)	\$ (31,047)	\$ (6,931)	\$ (12,307)	\$ 18,740	\$ 29,170	\$ 29,636
2320	Therapeutic Services	\$ (10,523)	\$ 13,625	\$ 24,148	\$ (466)	\$ (14,091)	\$ (74,147)	\$ (5,057)
2325	Substitutes	\$ -	\$ (11,808)	\$ (11,808)	\$ (69,090)	\$ (57,282)	\$ 51,877	\$ 10,457
2330	Paraprofessionals/Assts.	\$ 10,070	\$ 24,357	\$ 14,287	\$ 41,420	\$ 17,063	\$ (35,786)	\$ 1,288
2340	Librarians	\$ (36,685)	\$ (37,075)	\$ (390)	\$ (37,074)	\$ 1	\$ 31,595	\$ 6,595
2357	Prof. Development	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ (3,622)	\$ (13,742)
2410	Textbooks	\$ -	\$ -	\$ -	\$ 10,120	\$ 10,120	\$ 6,856	\$ 1,856
2415	Other Instruc. Materials	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 14,034	\$ (5,966)
2420	Instructional Equipment	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 51,227	\$ 11,227
2430	General Supplies	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 8,140	\$ 940
2440	Other Instructional Services	\$ -	\$ -	\$ -	\$ 7,200	\$ 7,200	\$ (14,503)	\$ (29,503)
2451	Classroom Instruc. Technology	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 6,323	\$ 1,323
2455	Instructional Software	\$ -	\$ -	\$ -	\$ 37,324	\$ (3,043)	\$ 42,664	\$ 5,340
2710	Guidance/Counseling	\$ 42,090	\$ 40,367	\$ (1,723)	\$ (4,000)	\$ 1,000	\$ (3,117)	\$ 883
2720	Testing and Assessment	\$ -	\$ (5,000)	\$ (5,000)	\$ (4,001)	-	\$ (6,737)	\$ 870
2800	Psychological	\$ (3,606)	\$ (7,607)	\$ (4,001)	\$ (7,607)	\$ 42,776	\$ 29,817	\$ 25,364
3300	Transportation	\$ (1,661)	\$ (38,323)	\$ (36,662)	\$ 4,453	\$ 32,134	\$ (29,348)	\$ (21,482)
3510	Athletic Services	\$ (20,997)	\$ (40,000)	\$ (19,003)	\$ (7,866)	\$ 5,315	\$ 5,060	\$ (244)
3520	Co-Curricular Activities	\$ (2,198)	\$ (11)	\$ 2,187	\$ 5,304	\$ -	\$ -	\$ -

Wayland Public Schools
FY 2014 End of Year Report by State Function: Quarter to Quarter Delta

SF#	State Function	Q1	Q2	Delta Q1 to Q2	Q3	Delta Q2 to Q3	Q4	Delta Q3 to Q4
4110	Custodial Services	\$ 14,659	\$ (58,543)	\$ (73,202)	\$ (51,029)	\$ 7,514	\$ (11,958)	\$ 39,071
4120	Heating (gas)	\$ -	\$ 70,000	\$ 70,000	\$ 50,000	\$ (20,000)	\$ 57,798	\$ 7,798
4130	Utility (electric and telephone)	\$ -	\$ (20,000)	\$ (20,000)	\$ (32,000)	\$ (12,000)	\$ (119,543)	\$ (87,543)
4210	Grounds	\$ -	\$ (11,114)	\$ (11,114)	\$ (11,114)	\$ -	\$ (11,114)	\$ -
4220	Buildings	\$ 11,449	\$ 8,322	\$ (3,127)	\$ (8,015)	\$ (16,337)	\$ 12,895	\$ 20,910
4230	Equipment	\$ -	\$ -	\$ -	\$ 5,500	\$ 5,500	\$ 6,051	\$ 551
4300	Extraordinary Maint.	\$ -	\$ (25,000)	\$ (25,000)	\$ (16,914)	\$ 8,086	\$ (19,140)	\$ (2,226)
4400	Network/Wiring	\$ (360)	\$ 4,108	\$ 4,468	\$ 1,745	\$ (2,363)	\$ 5,644	\$ 3,899
4450	Technology/Maintenance	\$ -	\$ (953)	\$ (953)	\$ 23,386	\$ 24,339	\$ (92)	\$ (23,478)
5200	Insurance	\$ -	\$ 265	\$ 265	\$ 265	\$ -	\$ 265	\$ -
9100	Tuition, Out of District Public	\$ -	\$ 74,213	\$ 74,213	\$ 82,475	\$ 8,262	\$ 87,253	\$ 4,778
9200	Tuition, Out of State	\$ -	\$ (419)	\$ (419)	\$ (60,419)	\$ (60,000)	\$ (60,419)	\$ -
9300	Tuition, Private	\$ -	\$ (351,931)	\$ (351,931)	\$ (283,327)	\$ 68,604	\$ (468,998)	\$ (185,671)
9400	Tuition, Collaborative	\$ -	\$ 100,708	\$ 100,708	\$ 100,707	\$ (1)	\$ 100,707	\$ -
TOTAL		\$ 184,658	\$ 87,398	\$ (97,260)	\$ 160,318	\$ 72,920	\$ 104,231	\$ (61,516)

SF#	State Function	Q1	Q2	Delta	Q3	Delta	Q4	Delta
9100-9400	Tuition	\$ -	\$ (177,429)	\$ (177,429)	\$ (160,564)	\$ 16,865	\$ (341,457)	\$ (180,893)
4110-4300	Custodial and maintenance	\$ 26,108	\$ (36,335)	\$ (62,443)	\$ (63,572)	\$ (27,237)	\$ (324,479)	\$ (247,187)
3300	Transportation	\$ (1,661)	\$ (38,323)	\$ (36,662)	\$ 4,453	\$ 42,776	\$ 29,817	\$ 25,364
2357-2455	Texts and Supplies	\$ -	\$ -	\$ -	\$ 127,320	\$ 127,320	\$ 100,050	\$ (27,270)

**Wayland Public Schools
FY 2014 End of Year Report by Site**

Site #	Site	Carry-over	Appropriation	Transfers	Revised Budget	Expended	Encumbered	Current Balance
10	Budget Offset	\$ -	\$ (1,092,331)	\$ 1,092,331	\$ -	\$ -	\$ -	\$ -
11	School Committee	\$ 17,192	\$ 44,760	\$ -	\$ 61,952	\$ 114,569	\$ 3,898	\$ (56,515)
12	Superintendent	\$ -	\$ 276,168	\$ -	\$ 276,168	\$ 276,764	\$ -	\$ (596)
13	Asst. Supt. Personnel	\$ 73,342	\$ 588,150	\$ (5,100)	\$ 656,392	\$ 678,711	\$ 67,515	\$ (89,834)
14	Asst. Supt. Curriculum	\$ 3,262	\$ 581,941	\$ 750	\$ 585,953	\$ 545,406	\$ 3,861	\$ 36,687
15	Business Office	\$ 10,404	\$ 226,386	\$ 135,000	\$ 371,790	\$ 312,554	\$ 867	\$ 58,369
73	Transportation- Regular	\$ 11	\$ 735,564	\$ (171,900)	\$ 563,675	\$ 580,270	\$ 110	\$ (16,705)
16	Special Education- Central	\$ 3,292	\$ 3,558,946	\$ (554,032)	\$ 3,008,206	\$ 3,224,875	\$ 26,169	\$ (242,838)
17	Facilities	\$ -	\$ 996,528	\$ -	\$ 996,528	\$ 939,018	\$ 14,273	\$ 43,237
18	Technology	\$ 7,149	\$ 848,260	\$ (18,400)	\$ 837,009	\$ 809,478	\$ 26,915	\$ 617
20	High School	\$ 80,578	\$ 9,473,635	\$ (24,762)	\$ 9,529,451	\$ 9,296,913	\$ 24,702	\$ 207,836
25	Athletics	\$ 188	\$ 662,587	\$ (232,302)	\$ 430,473	\$ 473,327	\$ 6,076	\$ (48,930)
30	Middle School	\$ 28,013	\$ 6,260,830	\$ (11,749)	\$ 6,277,094	\$ 6,160,933	\$ 37,411	\$ 78,750
40	Claypit Hill	\$ 4,183	\$ 5,007,342	\$ 7,737	\$ 5,019,262	\$ 4,942,928	\$ 36,892	\$ 39,442
50	Happy Hollow	\$ 155	\$ 3,918,018	\$ (29,144)	\$ 3,889,029	\$ 3,760,907	\$ 21,089	\$ 107,034
60	Loker	\$ 448	\$ 1,310,221	\$ 25,034	\$ 1,335,703	\$ 1,341,676	\$ 6,348	\$ (12,322)
TOTAL		\$ 228,217	\$ 33,397,005	\$ 213,463	\$ 33,838,685	\$ 33,458,327	\$ 276,126	\$ 104,232

Wayland Public Schools

FY 2014 End of Year Report for Revolving Accounts

Project #	Revolving Accounts	Carry-over	Carry-over	Delta	Receipts	Expended	Encumbered	Current Balance	FY 2014 OPEB Assessment	NET BALANCE
3110	BASE	\$461,674	\$ 555,631		\$ 1,029,925	\$ 993,884	\$ 11,813	\$ 579,858	\$ 291,496	\$ 288,362
3111	PEGASUS	\$260,268	\$ 292,088		\$ 221,195	\$ 242,912	\$ 7,314	\$ 263,056		\$ 263,056
3112	TCW	\$283,721	\$ 236,283		\$ 839,462	\$ 905,435	\$ 1,745	\$ 168,543	\$ 191,825	\$ (23,280)
3113	GLOBAL LANGUAGE	\$46,893	\$ 52,886		\$ 3,347	\$ -	\$ -	\$ 56,433		\$ 56,433
3114	TUTORING	\$36,560	\$ 41,973		\$ 14,047	\$ 11,690	\$ -	\$ 44,330		\$ 44,330
3115	ENRICHMENT	\$33,104	\$ 52,671		\$ 92,737	\$ 88,001	\$ 815	\$ 56,592		\$ 56,592
3116	FULL DAY KINDERGARTEN	\$48,833	\$ 59,195		\$ 382,155	\$ 404,018	\$ 180	\$ 37,151	\$ 47,807	\$ (10,656)
3120	SCHOOL LUNCH	\$155,527	\$ 100,877		\$ 1,013,473	\$ 890,132	\$ -	\$ 224,217	\$ 244,893	\$ (20,676)
3130	ATHLETICS	\$9,840	\$ 19,537		\$ 270,700	\$ 271,255	\$ -	\$ 18,982		\$ 18,982
3131	ATHLETIC CLUBS		\$ 6,600		\$ 7,100	\$ 7,409	\$ 1,268	\$ 5,022		\$ 5,022
3132	ATHLETIC GIFT		\$ 33,365		\$ 46,486	\$ 61,742	\$ 4,397	\$ 13,711		\$ 13,711
3135	ICE HOCKEY	\$15,947	\$ 22,309		\$ 60,016	\$ 63,186	\$ 5,274	\$ 13,866		\$ 13,866
3140	HS PARKING	\$1,783	\$ 30,008		\$ 42,039	\$ 37,492	\$ -	\$ 34,555		\$ 34,555
3146	INSTRUMENTAL MUSIC	\$29,989	\$ 22,677		\$ 78,922	\$ 52,980	\$ -	\$ 48,619		\$ 48,619
3150	TRANSPORTATION	\$156,871	\$ 148,000		\$ 253,058	\$ 187,734	\$ -	\$ 213,324		\$ 213,324
3160	BUILDING USE	\$39,096	\$ 24,913		\$ 68,657	\$ 53,863	\$ -	\$ 39,707		\$ 39,707
3200	WPSF	\$-9,679	\$ 1,908		\$ 163,037	\$ 162,973	\$ 1,173	\$ 799		\$ 799
3210	METCO	\$22,819	\$ 48,845		\$ 37,276	\$ 9,603	\$ -	\$ 76,518		\$ 76,518
3220	GENERAL GIFT	\$13,463	\$ 11,431		\$ 3,050	\$ 2,979	\$ -	\$ 11,502		\$ 11,502
3221	HANEY GIFT		\$ 2,472		\$ -	\$ 2,472	\$ -	\$ -		\$ -
3225	PROF DEVELOPMENT	\$27,420	\$ 28,426		\$ 11,450	\$ 22,734	\$ -	\$ 17,142		\$ 17,142
3226	CURRICULUM	\$6,491	\$ 6,491		\$ 1,200	\$ -	\$ -	\$ 7,691		\$ 7,691
3231	ERATE ACCOUNT	\$15,641	\$ 16,919		\$ 21,438	\$ 15,439	\$ 5,055	\$ 17,863		\$ 17,863
3240	HIGH SCHOOL GIFT	\$11,741	\$ 1,272		\$ 1,832	\$ 1,590	\$ -	\$ 1,514		\$ 1,514
3241	MIDDLE SCHOOL GIFT	\$4,007	\$ 526		\$ 5,295	\$ -	\$ -	\$ 5,821		\$ 5,821
3242	CLAYPIT HILL GIFT	\$642	\$ 851		\$ 1,995	\$ 1,995	\$ -	\$ 851		\$ 851
3243	HAPPY HOLLOW GIFT	\$111	\$ 764		\$ 739	\$ 650	\$ -	\$ 853		\$ 853
3244	LOKER GIFT	\$1,354	\$ 1,410		\$ 5,612	\$ 6,454	\$ -	\$ 567		\$ 567
3245	CHILDREN'S WAY GIFT	\$16,403	\$ 9,392		\$ 276	\$ 2,800	\$ -	\$ 6,868		\$ 6,868
3246	HIGH SCHOOL LOST BOOKS	\$2,378	\$ 604		\$ 3,521	\$ -	\$ -	\$ 4,125		\$ 4,125
3247	MIDDLE SCHOOL LOST BOOKS	\$6,445	\$ 404		\$ 525	\$ 645	\$ 283	\$ 2		\$ 2
3248	CLAYPIT HILL LOST BOOKS	\$313	\$ 488		\$ 314	\$ -	\$ -	\$ 803		\$ 803
3249	HAPPY HOLLOW LOST BOOKS	\$3	\$ 204		\$ 100	\$ -	\$ -	\$ 304		\$ 304
3250	LOKER LOST BOOKS	\$0	\$ -		\$ 14	\$ -	\$ -	\$ 14		\$ 14
3340	HS COMPUTER MAINTENANCE	\$1,610	\$ 23,858		\$ 22,975	\$ 18,291	\$ 450	\$ 28,092		\$ 28,092
3620	HIGH SCHOOL STUDENT ACTIVITY	\$183,037	\$ 121,112		\$ 231,456	\$ 219,179	\$ -	\$ 133,390		\$ 133,390
3621	HIGH SCHOOL TESTING		\$ 3,900		\$ 38,226	\$ 37,803	\$ -	\$ 4,323		\$ 4,323
3630	MIDDLE SCHOOL STUDENT ACTIVITY	\$70,070	\$ 66,264		\$ 173,327	\$ 184,717	\$ -	\$ 54,874		\$ 54,874
3633	THEATER ARTS		\$ -		\$ 5,325	\$ 5,325	\$ -	\$ -		\$ -
3640	CLAYPIT HILL STUDENT ACTIVITY	\$9,337	\$ 10,351		\$ 27,792	\$ 28,189	\$ -	\$ 9,953		\$ 9,953
3650	HAPPY HOLLOW STUDENT ACTIVITY	\$17,442	\$ 21,508		\$ 24,669	\$ 24,954	\$ -	\$ 21,223		\$ 21,223
3660	LOKER STUDENT ACTIVITY	\$8,265	\$ 9,477		\$ 3,906	\$ 3,415	\$ -	\$ 9,968		\$ 9,968
TOTAL		\$1,989,418	\$ 2,087,889	\$ -	\$ 5,208,869	\$ 5,023,962	\$ 39,768	\$ 2,233,028	\$ 776,021	\$ 1,457,007

Wayland Public Schools
FY 2014 End of Year Report for Grant Funds

Project #	Grants	Carry-over	Receipts	Expended	Encumbered	Current Balance	Return to State	Original Award
3433	FY13 Academic Support, Fund 632	\$ 2,550	\$ -	\$ 2,550	\$ -	\$ -	\$ 2,550	\$ 4,900
3434	FY14 Academic Support	\$ -	\$ 4,400	\$ 800	\$ -	\$ -	\$ 3,600	\$ 4,400
3444	Foundation Reserve Grant	\$ -	\$ 60,000	\$ 57,045	\$ 2,955	\$ -	\$ -	\$ 60,000
3454	Team Grant Award 2013-14	\$ -	\$ 10,000	\$ 6,150	\$ -	\$ 3,850	\$ -	\$ 10,000
3473	FY13 METCO	\$ 1,350	\$ 27,329	\$ 28,679	\$ -	\$ 0	\$ 200	\$ 632,338
3474	FY14 METCO	\$ -	\$ 658,361	\$ 655,385	\$ 2,992	\$ (16)	\$ -	\$ 658,361
3503	FY13 IDEA, Fund 240	\$ (2,521)	\$ 34,199	\$ 31,678	\$ -	\$ 0	\$ -	\$ 580,521
3504	FY14 IDEA, Fund 240	\$ -	\$ 540,849	\$ 521,185	\$ 8,249	\$ 11,416	\$ -	\$ 567,368
3514	FY14 SPED Early Childhood, Fund 262	\$ -	\$ 11,522	\$ 11,522	\$ -	\$ -	\$ -	\$ 11,522
3523	FY13 Sped Prog Improvement, Fund 274	\$ 11,100	\$ 5,611	\$ 16,711	\$ -	\$ -	\$ 109	\$ 20,031
3524	FY14 Sped Prog Improvement, Fund 274	\$ -	\$ 1,225	\$ -	\$ 569	\$ 656	\$ -	\$ 11,683
3533	FY13 Title IIA, Fund 140	\$ -	\$ 22,770	\$ 21,141	\$ 5,240	\$ (3,611)	\$ -	\$ 38,128
3534	FY14 Title IIA, Fund 140	\$ -	\$ 8,153	\$ 11,735	\$ -	\$ (3,582)	\$ -	\$ 36,758
3579	Substance Abuse Prevention	\$ (26,541)	\$ 72,180	\$ 45,639	\$ -	\$ 0	\$ -	\$ 125,000
3583	FY13 Title I, Fund 305	\$ 4,823	\$ 40,945	\$ 43,099	\$ 2,669	\$ (0)	\$ -	\$ 45,768
3584	FY14 Title I, Fund 305	\$ -	\$ 4,331	\$ 2,459	\$ 122	\$ 1,750	\$ -	\$ 43,310
3594	FY14 SPED Transition, Fund 243	\$ -	\$ 1,600	\$ 1,457	\$ 143	\$ 0	\$ -	\$ 1,600
3603	FY13 Early Childhood, Fund 298	\$ 11	\$ -	\$ 11	\$ -	\$ -	\$ -	\$ 3,000
3604	FY14 Early Childhood, Fund 298	\$ -	\$ 2,900	\$ 2,894	\$ -	\$ 6	\$ -	\$ 2,900
TOTAL		\$ (9,228)	\$ 1,506,375	\$ 1,460,140	\$ 22,939	\$ 10,468	\$ 6,459	\$ 2,857,588

Wayland Public Schools
FY 2014 End of Year Report for Capital Funds

Project #	Capital Projects	Carry-over	Appropriated	Expended	Encumbered	Current Balance	Return to Town	Original Approp.
3701	Middle School Roof Repair	\$ 1,365,815	\$ -	\$ 831,704	\$ -	\$ 534,111	\$ -	\$ 1,500,000
3702	Middle School Roof Repair FY14	\$ -	\$ 1,415,000	\$ 1,364,053	\$ -	\$ 50,947	\$ -	\$ 1,415,000
3705	New High School	\$ 3,379,911	\$ -	\$ 564,343	\$ -	\$ 2,815,568	\$ -	\$ 70,000,000
3752	FY12 Capital Building Repairs	\$ 48,613	\$ -	\$ 48,613	\$ -	\$ -	\$ -	\$ 100,000
3753	FY13 Capital Building Repairs	\$ 190,000	\$ -	\$ 119,389	\$ 12,558	\$ 58,053	\$ -	\$ 190,000
3754	FY14 Capital Building Repairs	\$ -	\$ 205,000	\$ 124,837	\$ -	\$ 80,163	\$ -	\$ 205,000
3759	FY09 Capital Building Repairs	\$ 227,890	\$ -	\$ 193,482	\$ -	\$ 34,408	\$ -	\$ 242,615
3763	FY13 Capital- Furniture and Tractor	\$ 60,000	\$ -	\$ 59,871	\$ 129	\$ -	\$ -	\$ 110,000
3764	FY14 Capital- Equipment	\$ -	\$ 60,000	\$ 56,698	\$ 3,302	\$ -	\$ -	\$ 60,000
3772	FY12 Capital Technology	\$ 7,064	\$ -	\$ 7,064	\$ -	\$ 0	\$ -	\$ 350,000
3773	FY13 Capital Technology	\$ 21,101	\$ -	\$ 21,101	\$ -	\$ -	\$ -	\$ 50,000
3774	FY14 Capital Technology	\$ -	\$ 260,000	\$ 258,995	\$ -	\$ 1,005	\$ -	\$ 260,000
TOTAL		\$ 5,300,394	\$ 1,940,000	\$ 3,650,151	\$ 15,988	\$ 3,574,255	\$ -	\$ 74,482,615

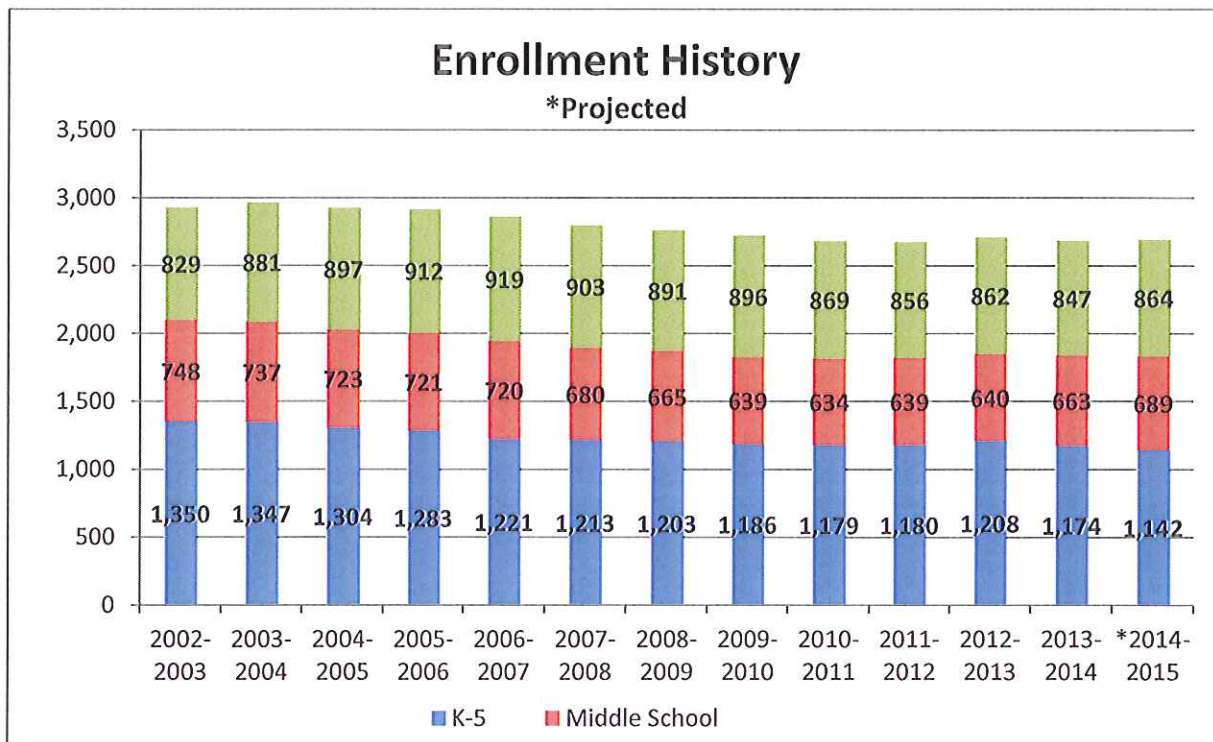
Wayland Public Schools End of Year Report

Section III. Statistical

Enrollment

October 1 enrollment for FY 2014 was 2,684 and average enrollment was 2,689. Of the total enrollment, 137 students participated in the METCO program, 48 were children of non-resident staff members. Enrollment history and student population data are presented in the graphs and tables to follow:

Enrollment History Bar Graph



Enrollment History Table

ENROLLMENT HISTORY						
YEAR	K-5	6-8	9-12	TOTAL	CHANGE	% CHANGE
2001-2002	1,378	730	811	2,919	31	1.06%
2002-2003	1,350	748	829	2,927	8	0.29%
2003-2004	1,347	737	881	2,965	38	1.29%
2004-2005	1,304	723	897	2,924	-41	-1.38%
2005-2006	1,283	721	912	2,916	-8	-0.27%
2006-2007	1,221	720	919	2,860	-56	-1.92%
2007-2008	1,213	680	903	2,796	-64	-2.24%
2008-2009	1,203	665	891	2,759	-37	-1.32%
2009-2010	1,186	639	896	2,721	-38	-1.38%
2010-2011	1,179	634	869	2,682	-39	-1.43%
2011-2012	1,180	639	856	2,675	-7	-0.26%
2012-2013	1,208	640	862	2,710	35	1.31%
2013-2014	1,174	663	847	2,684	-26	-0.96%
*2014-2015	1,142	689	864	2,695	11	0.39%

*Projections using 3-Year Cohort Survival

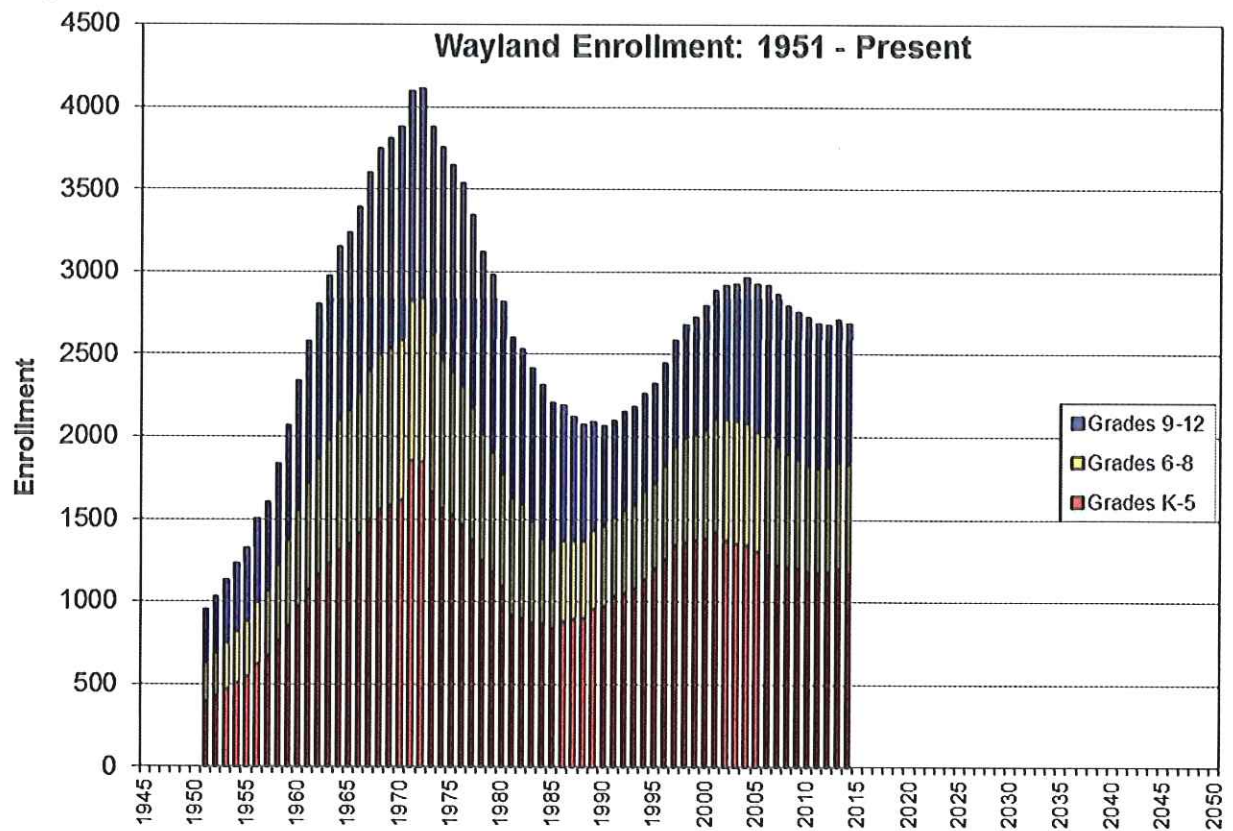
Numerical differences (if any) due to rounding in formulas used for projections.

Non-Resident Student Enrollment

NON-RESIDENT STUDENT ENROLLMENT 2013-2014		
Grade	METCO	Staff Children
PK*	0	4
K	9	3
1	10	4
2	7	9
3	11	1
4	11	5
5	15	4
6	17	7
7	7	3
8	12	3
9	11	4
10	9	1
11	8	3
12	10	1
TOTAL	137	48

*Pre-K at TCW; included for info only (not included in total)

Wayland Enrollment: 1951 to Present



Special Education Population Totals

(October 1st counts)

	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
Pre-K	24	26	29	32	33	23	36	21	25	26	24	19	19
Elementary	174	167	229	200	176	179	187	198	192	190	190	178	182
Middle School	123	129	121	129	134	137	138	144	138	131	116	127	138
High School (includes TEC HS)	131	134	148	143	146	147	138	143	160	166	183	187	163
Out of District	16	10	24	21	14	14	20	22	22	26	29	31	31
Total SPED Population	468	466	551	525	503	500	519	528	537	539	542	542	533
Total School Population	2923	2975	2977	3077	2960	2926	2836	2802	2768	2731	2733	2764	2735
% SPED Population (PreK-12)	16.0%	15.7%	18.5%	17.1%	17.0%	17.1%	18.3%	18.8%	19.40%	19.74%	19.83%	19.60%	19.48%
% SPED Population (K-12)								18.27%	18.60%	18.90%	19.09%	19.05%	18.74%
% Out of District (K-12)								0.79%	0.80%	0.92%	1.03%	1.12%	1.13%

Out of District Population by School Level

	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
Pre-K	0	1	3	2	0	0	1	0	0	1	1	1	0
Elementary	3	2	4	3	5	4	5	7	5	4	2	2	2
Middle School	3	0	2	3	2	3	3	2	3	7	10	10	7
High School/Secondary	10	7	15	13	7	7	11	13	14	14	16	18	22
Total Out of District Population	16	10	24	21	14	14	20	22	22	26	29	31	31

NOTES:

1. Counts are as of Oct 1 for fiscal years during and after FY05
2. In FY12 students with settlement agreements began to be included in out of district statistics.
3. Total school population includes enrollment numbers from school data, TEC HS students, Special Education PreK and out of district students beginning FY12.
4. Out of district statistics include 3 students placed in other public schools, however in DESE reports these students are not included in Wayland counts (per DESE)
5. % Spec. Education population K-12 based on school enrollment from school data, TEC HS students, and K-12 Out of District students.
6. FY14 - Projected Out of District = 31 students

Per Pupil Expenditures

The Department of Elementary and Secondary Education uses the End of Year Report submitted on September 30 of each year to calculate each district's per pupil expenses are calculated. Per pupil calculations reflect all school operating expenditures including those outside the general fund such as grants, private donations, and revolving accounts. They include payments for local resident pupils who are being educated in schools outside the district. As well as showing the overall cost per pupil, they provide detail about how much our district spends in specific functional areas such as teaching, maintenance, and administration.

The following funding sources are included in the functional expenditure per pupil expenditure:

- school committee appropriations
- municipal appropriations outside the school committee budget that affect schools
- federal grants
- state grants
- circuit breaker funds
- private grants and gifts
- school choice and other tuition revolving funds
- athletic funds
- school lunch funds
- other local receipts such as rentals and insurance receipts

Illustrated in the table below are per pupil expenditure comparisons for the fiscal years 2008 through 2013 for the Wayland Public Schools and Weston Public Schools district as calculated by the Department of Elementary and Secondary Education:

Fiscal Year	2008	2009	2010	2011	2012	2013
Wayland Per Pupil	\$ 14,033	\$ 14,342	\$ 15,219	\$ 15,156	\$ 15,902	\$ 16,177
% change		2.2%	6.1%	-0.4%	4.9%	1.7%
Weston Per Pupil	\$ 17,017	\$ 18,023	\$ 18,592	\$ 19,352	\$ 19,915	\$ 20,579
% change		5.9%	3.2%	4.1%	2.9%	3.3%

Wayland Public Schools

End of Year Report

Section IV. Appendices

Revolving Accounts

In FY14, the 47 Wayland Public Schools revolving accounts are classified into three categories as follows: Fee-Based Programs, Wayland School Community Programs, and Other Programs.

Fee-Based Accounts

For fee-based programs, participants pay a fee to cover a portion or the entire cost involved in providing these programs. Under each heading, the program is described, rates are listed, and the type of costs for which income is expended is noted.

Athletics

The Athletic Department is funded through the operating budget and through fees and gate receipts, which are deposited to the revolving fund. Fees were set at \$250 per sport at the high school and \$100 per sport at the middle school with a family cap of \$1,000. In addition to the athletic revolving account there are three additional accounts. There is an ice hockey revolving account funded by revenue from the Wayland Hockey Association, Athletic club in which the revenue and expenses for the sailing club are recorded and Athletic gift which is where revenue from sports fundraisers are deposited and expenses recorded for items teams choose to purchase that are not included in the general fund budget.

The amount expensed to the athletic revolving account is determined each year by the School Committee during the budget process. The amount of coaches' salaries charged directly to the account for FY14 was set at \$270,000. Other direct expenses may be charged to the fund, such as officials pay, contracted services, police details, equipment repair, uniforms, and mileage reimbursement.

Building Use

The School Committee may charge a rental fee to business and community organizations for the use of school facilities provided that such use will not interfere with educational programs. The rental fees collected are deposited in the building use revolving fund and may be spent without further appropriation. The intent of this fund is to pay for the costs of custodians, administrative services, materials and services related to building use, facility upkeep, and maintenance.

Full Day Kindergarten

Full day kindergarten continued on a fee basis for FY14 at the Loker School. The sessions began when the morning kindergarten ended and continued until 2:45 p.m. (1:35 p.m. on Wednesdays). Five sections of full day kindergarten operated out of the Loker School and the tuition was \$4,000 for the year. It was staffed by current Loker kindergarten teachers and teaching assistants. The fund also accounts for the costs of nursing staff and transportation and is allocated cost, which is expensed directly, for administration, custodial services, and utilities. Full fringe benefit costs are expensed to the program by the Town.

High School Parking

Parking spaces at the high school are available to students through a lottery system for a fee of \$220 per year. Receipts are used to cover costs of student supervision and parking lot maintenance and repair,

among other allowable costs. The number of parking spaces increased significantly with the opening of the new high school.

Instrumental Music

Lessons by elementary school instrumental music teachers are partially funded by a \$150 fee for the students who participate and covers the teachers salary and repair/rental of instruments. Scholarships are available for students who wish to take lessons and are unable to afford the fee. The amount expensed to the instrumental music revolving account is determined each year by the School Committee during the budget process. The salary amount to be charged directly to the account for FY14 was set at \$50,000.

Transportation

A transportation fee of \$180 per year was charged for students who wish to ride school buses, with a family cap of \$500. Funds were used to pay a portion of the cost of transportation (approximately 30%). The amount expensed to the transportation revolving account is determined each year by the School Committee during the budget process. For FY14 \$171,900 of the bus contract was expensed directly to the revolving account. The year-end balance is a result of the timing of revenue collections, most of which come in during May and June for the next school year.

High School Computer Maintenance

A voluntary fee of \$60 is charged annually to high school students to assist in covering the cost of maintenance and repair of computers. This revolving account set up as a result of the One-to-One Laptop Initiative started at the end of FY12. The costs of the program are charged directly to the revolving account.

High School Testing

All revenues are generated from student payment and the costs of instruction such as the testing forms, proctors, and supplies are expensed directly to the program.

Wayland School Community Programs (WSCP)

Six (6) programs comprise the WSCP, which provide enrichment and extended day and year round opportunities for the children and families of the Town. Administered by the principal at the Loker School, which houses the Wayland Kindergarten, these heavily-used programs are offered district-wide and throughout the year.

Before and After School Extension (BASE) Program

BASE is a tuition-supported program for children in kindergarten through Grade 8, which is taught by teachers and assistant teachers, many of whom are certified. The FY14 enrollment was 450 students.

The before school program is offered at Loker, Claypit Hill, and Happy Hollow schools. All three programs open at 7:00 a.m.; the Grade 1 to 5 program ends at 8:30 a.m. and the kindergarten program ends at 8:45 a.m. Students may attend on a drop-in (24-hour notice required) or contract basis. Tuitions range from \$5.35 to \$15.70 per day depending on grade level and contract versus drop-in rate schedule.

The after school program for kindergarten is offered at the Loker School and for Grades 1 to 4 at the Claypit Hill and Happy Hollow schools. A two day minimum applies and drop-ins are not allowed. The after school program for Grades 5 to 8 takes place at the middle school. The fifth graders from the two elementary schools are bused to the middle school for the program. There is a two day per week minimum for enrollment, with three, four, and five day options until 4:30 p.m. or 6:00 p.m. each day. Tuitions range from \$14.80 to \$50.75 per day depending on grade level and duration of services.

The primary cost of the program is the on-site staff, which is expensed directly. The fund also accounts for the costs of supplies and transportation and is allocated cost, which is expensed directly, for

administration, custodial services, and utilities. Full fringe benefit costs are expensed to the program by the Town.

Pegasus Summer Program

Pegasus is a six-week summer program for children of all abilities, ages three through entering the eighth grade. The preschool and kindergarten children are provided with a variety of play-based activities. School-age participants focus on a developing interest in a specialty area such as performing arts, studio art, games galore, or sizzlin' science. In addition, children in grades three to eight can enroll in TV production and specialized art options.

The program has two three-week sessions, offers both half-day and full-day options and includes an extended hours option.

In the summer of 2014 approximately 215 students were enrolled in the summer program. Pegasus programming is overseen by the Wayland School Community Programs Director, who is supported by a part-time administrative assistant. The summer educational program is staffed by part-time site coordinators, early childhood educators, and teachers based on enrollment. The primary cost of the program is the on-site staff which is expensed directly. The fund also accounts for the costs of supplies and is allocated cost, which is expensed directly, for administration and custodial services.

The Children's Way (TCW)

This preschool program provides services to children ages two through five years of age. Specialists in the areas of Speech and Language, Inclusion, Occupational and Physical Therapy are part of the early childhood teaching team.

Both half-day, 8:30-11:30, and full-day, 8:00-3:00, programming is offered with the option to enroll for 3, 4 or 5 days per week. Annual tuitions range from \$4,204 for 3 half-days to \$13,915 for 5 full-days. A "Lunch Bunch" option, 11:30-1:00, is offered as an optional extension of the half-day program. Annual tuition ranges from \$689 for one day per week to \$3,444 for 5 days per week. An extended day option for full-day students until 3:00, 4:00 or 5:00, is available. Annual tuition ranges from \$410 for one day until 4:00 to \$5,925 for five days until 6:00.

In FY14, there were 97 students enrolled, including students with special needs. Children with special needs receive mandated special education services through staff from the Special Education Department of the Wayland Public Schools and as such, are funded through the general fund, appropriated budget. Parents of children for whom inclusion in the early childhood program is also mandated, do not pay tuition. The majority of parents pay tuition for their child to attend the program.

The primary cost of the program is the on-site staff, including a program director, which is expensed directly. The fund also accounts for the costs of supplies and is allocated cost, which is expensed directly, for WSCP administration, custodial services, and utilities. Full fringe benefit costs are expensed to the program by the Town.

Global Language

This element of the WCSP provides after school instruction in Chinese Language and Culture and in French and Spanish. The classes are offered at the kindergarten, elementary, and middle schools with several levels available to accommodate the beginner as well as the more advanced student. The fees are recorded in this fund and the cost of instruction is expensed directly to the program.

Tutoring

Students who need special assistance outside of school hours may obtain instruction from teachers and tutors through this fee-based program. The fees are recorded in this fund and the cost of instruction is expensed directly to the program.

Enrichment

Tutoring and/or activities after school in areas such as private music lessons, learning to knit, drama kids, chess wizards, and band are offered through the WSCP. This program also supports community education evening classes. The fees and charges for these activities, which vary, are recorded in this fund. The cost of instruction is expensed directly to the program.

Other Revolving Accounts

E-rate

The federal government established a program to help schools cover the rising costs of bringing in the current internet and voice technologies into education, supporting and maintaining them. The Technology Department continues to take advantage of this program.

Lost Books

The School Committee may charge a lost book fee to students who lose or damage text books or library books. Expenses for the replacement books are charged to the fund. Each school has its own fund, and the high and middle schools are the primary users.

METCO

The School Committee has provided for a gift and donation account to supplement funds for the METCO program. Monies for the fund are received through donations from the community and through fund-raising events. The funds are used to supplement the operational costs of the program including after-school transportation.

Professional Development and Curriculum

These two accounts are used by professional staff to cover a portion of the costs related to continuing education of the faculty and enhancement of the Wayland Public Schools curriculum.

School Gifts (from PTOs)

Five revolving funds, one for each school, are the accounting mechanism through which gifts received from a variety of sources may be expended within the schools. In addition, there is a General Gift account, and a Children's Way Gift account included in this category.

School Lunch (Food Services Program)

Through the school food services program, high quality, nutritious meals are served daily throughout the school year to students and staff. New guidelines are in place this year that enhance the fresh vegetable and fruit offerings, include more whole grain products, and rebalance the nutritional make-up of school lunches. Meals are offered to low income students on a reduced cost or free basis. Funding comes from student and adult meal and snack charges, federal and state reimbursements, and is completely self-supporting, including program employee benefits. Federal regulations allow up to a three-month operating cost balance to be kept in the revolving account.

The program is staffed by a full-time director, part-time secretary, and 21 food service workers who provide lunches over an approximate two-hour period each day. In addition, a catering service is provided for business meetings and events. Full fringe benefit costs are expensed to the program by the Town.

Special Education Circuit Breaker

Approximately eight years ago the Massachusetts legislature established a cost offset program to assist districts in covering expenses for high-cost special education students. It is technically not considered a

grant program, thus is maintained as a quasi-revolving account. Receipts are based on an application filed by the Special Education Department in which the costs of programs that meet the program's guidelines are recorded. Funding each year is based on legislative appropriation. Many districts try to retain a healthy balance in the account at year's end in order to offset unexpected special education costs not budgeted in the subsequent year. Only that year's equivalent may be carried over and expended in the subsequent fiscal year.

Wayland Public Schools Foundation Fund

The Wayland Public Schools Foundation is a fund-raising entity with a Board of Directors created in 1983. The foundation annually awards funding to the school district based on grant applications submitted by Wayland teachers and staff.

Student Activity Accounts (SAA)

SAA accounts are maintained for each school, with the principal as the responsible administrator. Bookkeeping is done in the principal's office for each student program. These accounts were audited, revised, and consolidated in each building during FY12, and new guidelines were put into place. Funds may only be used for the actual student activity (field trips, special programs, clubs, charitable efforts) for which it is designated. In Wayland, as is typical, the high school has the most active student activity account, particularly at the end of each year.

FY 2014 account thresholds for each school are as follows:

High School SAA:	\$ 45,000
Middle School SAA:	\$ 35,000
Claypit Hill School SAA:	\$ 10,000
Happy Hollow School SAA:	\$ 10,000
Loker School SAA:	\$ 10,000

Other

Four small accounts that are duplicative or no longer useful have been or will be fully expended or closed by the end of FY14. These are Weight Room, High School Activity, Haney Gift, and the Francis Smith Dignitas Award.

Grant Descriptions

Academic Support – The goal of this State-funded allocation grant program is to enhance academic support services (supplementing current local, state, and federal programs) for high school students who scored in the *Warning/Failing* or *Needs Improvement* levels on the most recent MCAS exam in English Language Arts or Mathematics, and/or *Warning/Failing* level on the most recent Science and Technology/Engineering MCAS exam.

Foundation Reserve Grant – These funds are intended to provide supplemental financial assistance to school districts. In Wayland the funds are used to support out of district tuition placements.

Team Grant Award -

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.

IDEA - The purpose of this federal entitlement program is to assist in meeting the needs of eligible students with disabilities by delivering special education and related services.

SPED Early Childhood - The purpose of this federally-funded non-competitive grant program is for the development and implementation of professional development programming on evidence-based practices to create and maintain safe school climates for all students.

SPED Program Improvement - The purpose of the federally-funded Special Education: Program Improvement grant program is to fund professional development activities, aligned with the Massachusetts Standards for Professional Development, that will advance the knowledge, skills, and capacity of educators to meet the diverse needs of students with disabilities, ages three through 21, in order to support improved educational results and functional outcomes for these students.

Title II A - The purpose of this federal grant program is to increase student achievement through comprehensive district initiatives that focus on the preparation, training, recruitment, and retention of highly qualified educators.

Substance Abuse Prevention - The purpose of this grant program is for the development and implementation of practices to create and maintain safe school climates for all students.

Title 1 - This federal grant, as reauthorized under the No Child Left Behind Act of 2001 (NCLB), provides supplemental resources to local school districts to assist low achieving students in high poverty schools to meet the state's challenging academic standards.

SPED Transition - The purpose of this grant program is to extend strategic planning by supporting the planning or development of whole-school/whole-district best practices in the areas of Transition Assessment or Self-Determination for students with disabilities, aged 14-22.

Early Childhood Fund - The purpose of this federal grant program is to support school district activities to ensure that eligible children with disabilities, ages 3-5, receive a free and appropriate public education that includes special education and related services designed to meet their individual needs, and that is provided in natural/least restrictive environments.

Function Code Descriptions - Chart of Accounts

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.

A. Revenue Classification

1. General fund receipts:
 - a. Regional school district assessments received from member cities and towns and excess and deficiency funds applied to a given year's budget;
 - b. Tuition receipts, transportation fees, earnings on investments, rental fees, medical care and assistance, e-rate receipts, and other general fund revenue;
 - c. The cash value of all non-revenue receipts.
2. State aid receipts:
 - a. Chapter 70 (school aid), chapter 70B(construction aid through MSBA)
 - b. Pupil transportation, charter reimbursement and facilities aid, circuit breaker and foundation reserve
3. State and Federal Grant receipts:
 - a. State grants or contracts received from the Department or any other state agency.
 - b. Federal grants or contracts received from the Department, from other state agencies or from any other federal government source
4. Revolving and special fund receipts:
 - a. School lunch receipts, including state and federal reimbursements
 - b. Athletic and other student body receipts for admission for school events
 - c. Tuition receipts for school choice or other receipts for adult education, community school programs, out of district tuitions or summer school.
 - d. 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.
 - e. Private receipts shall include all non-governmental grants or gifts.

B. 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".

1000 DISTRICT LEADERSHIP & ADMINISTRATION: Activities which have as their purpose the general direction, execution, and control of the affairs of the school district that are system wide and not confined to one school, subject, or narrow phase of school activity.

1100 General Administration

1110 School Committee

- Salaries, clerical and support staff
- Contracted Services
- Supplies, equipment and materials
- Dues and subscriptions
- Stipends and meeting costs
- Travel expenses

1200 District Administration

1210 Superintendent (and Office)

1220 Assistant Superintendents (Instruction/Academic Programs: Assistant Superintendent for Community Relations)

1230 District-Wide Administration (Assistant to Superintendent, Grants Manager, Director of Planning)

- Salaries, professional, clerical, support staff
- Contracted Services
- Supplies and materials
- Dues and subscriptions
- Travel expenses for staff

1400 Finance and Administrative Services

1410 Finance and Business

1420 Human Resources, Benefits, Personnel

1430 Legal Services for School Committee (Costs of School Committee representation for collective bargaining and other litigation)

- Salaries, professional, clerical, support staff
- Contracted Services
- Supplies and materials
- Dues and subscriptions
- Travel expenses for staff

1435 Legal Settlements (Costs representing settlement of litigation actions)

- **Contracted Services**
- **Supplies and Materials**

▪ **Other Expenses**

1450 District wide Information Management and Technology (Expenditures that support the data processing needs of the *school district*, including student databases)

- Salaries, professional, clerical, support staff
- Contracted Services
- Supplies, materials, disks
- Dues and subscriptions
- Travel expenses for staff
- Hardware and software under \$5,000 unit value

2000 INSTRUCTIONAL SERVICES: 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.

2100 District wide Academic Leadership – Regular Day, Special Education, Ch 74 Occupational Day, English Language Learners, Academic Support, Adult Education, and other managers responsible for delivery of student instructional programs at the district level

2110 Curriculum Directors (Supervisory)

2120 Department Heads (non-supervisory)

- Salaries, professional, clerical, support staff
- Contracted Services
- Supplies and materials
- Dues and subscriptions
- Travel expenses for staff

2200 School Building Leadership: Building Level – Curriculum leaders, department heads, school principals and assistants, headmasters and deans.

2210 School Leadership – Building – Principal's Office

2220 School Curriculum Leaders/Department Heads – Building Level

- Salaries, professional salaries or the prorated share of salaries, clerical and support staff
- Supplies and materials
- Dues, stipends and subscriptions
- Travel expenses for staff

2250 Building Technology: (Expenditures that support a *school's* daily operation- non instructional)

- Salaries, professional, clerical, support staff
- Supplies, materials, disks
- Dues and subscriptions
- Hardware and software under \$5,000 unit value
- Travel expenses for staff
- Principal portion of a loan or the cost of a lease/purchase agreement for non-instructional building technology.

2300 Instruction - Teaching Services

2305 Classroom Teachers – Certified teachers with primary responsibility for teaching designated curriculum to established classes or students in a group instruction setting, including itinerant music, art and physical education teachers and others who travel from classroom to classroom and/or school to school.

2310 Specialist Teachers - Certified teachers who provide individualized instruction to students (in-class or pull out, one to one or small groups) to supplement the services delivered by the student's classroom teachers. Include reading recovery, Title 1 reading specialist, special education, academic support and language acquisitions services,

- Professional Salaries

2315 Instructional Coordinators and Team Leaders (Non-Supervisory) – Includes curriculum facilitators, instructional team leaders and department chairs that are non-supervisory

- Salaries, professional, clerical, support

2320 Medical/Therapeutic Services (Costs for Occupational Therapy, Physical Therapy, Speech, Vision and other therapeutic services that are provided by licensed practitioners)

- Salaries, professional, clerical support
- Contracted Services

2325 Substitutes - Include long and short term as well as certified and non-certified teachers who cover vacant positions or absences.

2330 Non-Clerical Paraprofessionals/Instructional Assistants hired to assist teachers/specialists in the preparation of instructional materials or classroom instruction. (Includes American Sign Language Specialists).

- Other Salaries
- Contracted Services

2340 Librarians and Media Center Directors

- Salaries, professional, clerical, other

2350 Professional Development for teachers, support staff and school councils

2351 Professional Development Leadership Development (Director of Professional Development)

- Salaries, professional and clerical
- Supplies and Materials
- Other expenses

2353 Teacher/Instructional Staff-Professional Days - Staff who participate in in-service days beyond the contractual classroom days exceeding the 180-day requirement. Include stipends for professional staff providing or receiving professional development services beyond the length of a regular school day.

- Salaries, Professional and Other

2355 Substitutes for Teachers/Instructional Staff at Professional Development Activities

- Other Salaries

2357 Professional Development Stipends, Providers and Expenses - Instructional supervisors, teachers and other professional staff who spend one-half or more of their time providing teacher training and implementation. Include full time or prorated share of salaries of professional staff training teachers, teachers being trained to implement new curriculum or instructional practices, teachers targeted for training and support to remedy performance weaknesses, master teachers, mentor teachers, curriculum coaches and other who provide in-district professional development.

- Professional Salaries
- Supplies and materials
- Contracted Services
- Dues and subscriptions
- Travel expenses for staff
- Tuition and/or conference fees

2400 Instructional Materials and Equipment.

2410 Textbooks and Related Software/Media/Materials

- Contracted Services
- Supplies and Materials – including workbooks, materials, and accessories, such as CD-ROMs and videos, provided as an integrated package as well as printed manuals used to support direct instructional activities
- Other Expenses

2415 Other Instructional Materials

- Contracted Services
- Supplies and Materials
- Books, periodicals, reference materials for use in school libraries or classroom libraries
- Other Expenses

2420 Instructional Equipment

- Contracted Services
- Supplies and Materials
- Other Expenses
- All Equipment, including vocational and science lab equipment irrespective of unit cost.
- Lease/purchase of equipment used to produce instructional material

2430 General Supplies

- Supplies and Materials
- Paper, pens, crayons, chalk, paint, toner, calculators etc.

2440 Other Instructional Services

- Other Salaries
- Contracted Services
- Supplies and Materials
- Other Expenses
- Field trips, including admissions and transportation costs
- Distance Learning Services

2450 Instructional Technology: (Expenditures to support *direct instructional* activities defined in Function 2000)

2451 Classroom (Laboratory) Instructional Technology

- Contracted Services
- Supplies, materials and disks
- Dues and subscriptions
- Travel expenses for staff
- Computers, services, networks, scanners, digital cameras used in the classroom or computer laboratories
- Instructional technology equipment

2453 Other Instructional Hardware

- Contracted Services
- Supplies and Materials
- Other Expenses
- Computers, servers, networks, scanners, digital cameras etc for school libraries and media centers

2455 Instructional Software

- Contracted Services
- Supplies and Materials
- Other Expenses
- Software, including the cost of programs and licenses
- CD-ROMs

2700 Guidance, Counseling and Testing Services

2710 Guidance

- Salaries, guidance counselors, school adjustment counselors, and social workers
- Salaries or the prorated share of salaries, clerical and support staff
- Supplies and materials
- Contracted Services
- Supplies and Materials
- Other expenses

2720 Testing and Assessment

- Salaries, professional, clerical and other
- Reference materials
- Testing and assessment materials
- Contracted services
- Dues and subscriptions
- Travel expenses for staff

2800 Psychological Services (Salaries and expenses for psychological evaluation, counseling and other services provided by a licensed mental health professional)

- Salaries, school psychologists, and psychometrists and assistants
- Salaries or the prorated share of salaries, clerical and support staff
- Supplies and materials
- Dues and subscriptions
- Contracted services, including independent evaluation
- Travel expenses for staff

3000 OTHER SCHOOL SERVICES: *Other than instructional services.*

3100 Attendance and Parent Liaison Services

- Salaries, attendance and truancy officers, parent information centers
- Salaries or the prorated share of salaries, clerical and support staff
- Contracted Services
- Supplies and materials
- Census Costs
- Dues and subscriptions
- Investigatory services
- Travel expenses for staff

3200 Health Services

- Salaries, school physicians and school nurses
- Salaries or the prorated share of salaries, clerical and support staff
- School medical supplies
- Supplies and materials
- Contracted services
- Dues and subscriptions
- Travel expenses for staff

3300 Student Transportation Services (To and from school)

- 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

3400 Food Services

- 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

3510 Athletic Services

- 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

3520 Other Student Activities

- 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

3600 School Security

- Salaries, security personnel, school police and hall monitors
- Salaries or the prorated share of salaries, clerical and support staff
- Printing
- Dues and subscriptions
- Supplies and materials
- Travel expenses for staff

4000 OPERATION and MAINTENANCE OF PLANT: Housekeeping activities relating to the physical plant and maintenance activities for grounds, buildings and equipment. Expenditures classified as a 4000 expenditure *must not exceed* the per project dollar limit for extraordinary maintenance or for non-instructional equipment.

4110 Custodial Services

- Salaries, custodians, janitors, engineers, truck drivers and other maintenance personnel
- Contracted Services
- Custodial supplies and materials
- Travel expenses for staff
- Dues and subscriptions

4120 Heating of Buildings

- Supplies and Materials
- Other expenses, including the cost of coal, fuel oil, electricity, gas, steam and wood
- Contracted services

4130 Utility Services

- Supplies and Materials
- Other expenses, including the cost of water, trash, sewage and hazardous waste disposal, electricity, telephone services and non-heating fuels
- Contracted services

4210 Maintenance of Grounds

- Salaries, professional, clerical and other
- Grounds keepers, equipment operators and aides
- Supplies, materials and tools
- Contracted services
- Other expenses
- Travel expenses for staff

4220 Maintenance of Buildings

- Salaries, professional, clerical and other
- Building maintenance, engineers, licensed trades people, painters and aides
- Supplies, materials and tools
- Travel expenses for staff
- Contracted services

4225 Building Security System – Installation and Maintenance (less than \$5,000 of building security system.

- Supplies, materials and tools
- Contracted services

- Other Expenses

4230 Maintenance of Equipment

- Salaries, of repair personnel
- Supplies, materials and tools
- Equipment parts and replacement of equipment and furnishings
- Contracted services

4300 Extraordinary Maintenance

- Contracted Services
- Supplies and Materials
- Equipment and tools
- Principal portion of a loan or the cost of a lease/purchase agreement

4400 Networking & Telecommunications: (Expenditures to support the school district's infrastructure)

- Salaries, professional, clerical, other
- Contracted Services
- Supplies and Materials
- Other expenses, including, Wiring, PBX Systems, File Servers, etc.

4450 Technology Maintenance

- Salaries, professional, clerical, other
- Contracted Services
- Supplies and materials
- Other Expenses
- Equipment and tools

5000 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 Employee Retirement

- Contributions to employee retirement systems
- Social Security contributions
- Contributions to pension plans
- Medicaid contributions

5150 Employee Separation Costs

- Vacation pay, sick leave buy back and other benefits payable upon termination/retirement

5200 Insurance Programs

- Employee unemployment, health, and life insurance premiums or payments, and workers' compensation for active employees

5250 Insurance for Retired School Employees

- Health insurance premiums for retired school employees

5260 Other Non Employee Insurance

- Insurance premiums for property, fire, liability, fidelity bonds
- Judgments against the school district resulting from self-insurance

5300 Rental-Lease of Equipment. 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.

- Annual operating lease/rental costs

5350 Rental-Lease of Buildings

- Annual capital lease/rental costs

5400 Debt Service (Interest) on Current Loans - RANS

- Annual interest charge on borrowing for revenue anticipation notes (RANS) for school purposes with a term of one year or less

5450 Debt Service (Interest) on Current Loans - BANS

- Annual interest charge on short term borrowing for bond anticipation notes (BANS) for school purposes.

5500 Other Charges: (Other items of a recurrent nature for school purposes)

- Costs of municipal and other public safety inspections
- Bank Charges
- Contracts for Medicaid billing

5550 *Crossing Guards*

- Salaries of crossing guards

9000 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 Programs with Other Districts in Massachusetts

- Tuition or transfer payments to other public school districts in Massachusetts for resident students
- Tuition to *non member* Collaboratives
- Tuition to *non member* Regional School Districts

9110 School Choice Tuition

- Transfers made by the state from the sending school district's State Aid to the receiving school district or municipality. Deducted from state aid payments and recorded as an expenditure

9120 Tuition to Charter Schools (Horace Mann or Commonwealth)

- Transfers made by the state from the sending school district's State Aid to the Charter School. Deducted from state aid payments and recorded as an expenditure

9200 Tuition to Out-of-State Schools

- Tuition or transfer payments to school districts in other states for resident students

9300 Tuition to Non-Public schools

- Tuition or transfer payments to *non-public* schools for resident students

9400 Tuition to Collaboratives

- Payments of assessments to *member* Collaboratives for administrative and instructional services in accordance with collaborative agreements.

9500 Payments to Regional School Districts

- Payments or assessments to *member* regional school districts for capital and operating budgets in accordance with regional school district agreements.