

Concord-Carlisle Regional School District

FY2020 Preliminary Budget Report

Contents

FY20 ZERO BASED BUDGET TIMELINE	2
CCHS BUDGET PERFORMANCE	4
CCHS FY17 & FY18 EXPENDITURE REPORT BY DESE 1000 SERIES FUNCTION TABLE	4
CCHS FY17 & FY18 EXPENDITURE REPORT BY DESE 100 SERIES FUNCTION TABLE	5
RESTRUCTURING AND REPORTING CHANGES	8
SPECIAL EDUCATION	9
EDUCATION REFORM AND MANDATES	10
ENROLLMENT PROJECTIONS	11
CAPITAL PLANNING	12
COLLECTIVE BARGAINING	14
OPEB FUNDING SCHEDULE	15
DEBT SERVICE	16
HEALTH INSURANCE	18
EXTERNAL FUNDING	19
REVOLVING, GIFT, AND OTHER BALANCES	20
CCRSB EXTERNAL FUNDING DESCRIPTIONS	21
APPENDIX (A)	23
APPENDIX (B)	47

FY20 ZERO BASED BUDGET TIMELINE

- ❖ August 21 – FY20 zero-based budget packets and instructions were sent to principals and departments
 - Packets were presented and explained to Departments and Schools

- ❖ August 30 to September 28 – FY20 zero-based budget development with principals, department chairs, and district departments
 - Reviewing 3-5 years of Actuals and zero-based budgeting and reorganization of the following:
 - Legal
 - Salaries (FTEs, steps/lanes, longevity, stipends, overtime, substitutes)
 - Contracted Services (all departments)
 - Memberships
 - Professional Development
 - Special Ed
 - In District Services
 - Out of District Tuitions
 - Staffing Model (i.e. tutors)
 - Insurance
 - Supplies/Materials & Textbooks/E-books
 - Equipment
 - Software
 - Hardware
 - Leases
 - Copiers
 - Cellphones
 - Vehicles
 - Grants
 - Revolving Accounts
 - Transportation
 - Fees (activity and building use)

- ❖ October 1 – October 1 enrollment sent to Principals
 - Figures will be used for the FY20 Regional Assessments and development of staffing needs

- ❖ October 9 – Present overview of FY20 cost drivers to School Committee (Finance Committee Annual Budget Data Guideline letter)

- ❖ October 10 – FY20 Annual Budget Data provided to the Concord Finance Committee

- ❖ October 18 – Present overview of FY20 cost drivers to the Concord Finance Committee

- ❖ October 24 – FY20 Budget Questionnaire due to Carlisle

- ❖ October 29 – FY20 Budget meeting with the Carlisle Finance Committee

- ❖ November 9 – Due date for development of 5 year CPS capital plan to be included in the Superintendent's Budget Book

- ❖ November 13 – Present Superintendent's recommended FY20 budget to School Committee

- ❖ November 13 – Place Ads for public hearing
- ❖ November 15- Present Superintendent's recommended FY20 budget to the Concord Finance Committee
- ❖ November 27 – School Committee budget hearing
- ❖ December (TBD) – Carlisle Finance Committee will release their FY20 guideline budget
- ❖ December 14 – CCHS Campus Feasibility Study cost estimates due
- ❖ December 18 – School Committee deadline to adopt a budget for Concord warrant article due Jan 4
 - Includes possible Middle School Warrant (MSBA)
 - Other capital articles as recommended by School Committee based on CPS Capital plan and CCHS Feasibility Study
- ❖ December 19 – School Committee voted FY20 CCRSD assessments sent to member Towns
- ❖ January 15 – Superintendent's Budget Book available to the public
- ❖ January (TBD) – Carlisle warrant articles due
- ❖ January 23 – Governor's budget released
 - Includes initial CCRSD revenue projections
- ❖ Late February (TBD) – Public Hearing (Concord)
- ❖ TBD – Legal deadline for mailing of town meeting warrant to residents - Carlisle (10 business days prior to public hearing)
- ❖ Late March/April (TBD) – Public Hearing (Carlisle)
- ❖ April 8 – Concord Annual Town Meeting
- ❖ April 29 – Carlisle Annual Town Meeting

CCHS BUDGET PERFORMANCE

CCHS FY17 & FY18 EXPENDITURE REPORT BY DESE 1000 SERIES FUNCTION TABLE

The MA Department of Secondary Education requires every district to report all expenditures at the end of the fiscal year according to their official Chart of Accounts. (www.doe.mass.edu/finance/accounting/eoy/chartofaccounts.docx)

The following chart compares the CCHS FY17 adopted budget to FY17 actuals according to DESE chart of accounts "1000" series. The chart includes the FY18 adopted budget and comparison of the FY18 transferred budget with FY18 actuals. See appendix (A) for additional descriptions of DESE function codes.

FUNCTION	DESE DESCRIPTION	FY17 ADOPTED BUDGET	FY17 ACTUALS	DIFFERENCE	FY18 ADOPTED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE
1000	DISTRICT LEADERSHIP & ADMINISTRATION	1,586,592	1,680,336	(93,744)	1,690,984	1,764,468	1,598,659	165,809
2000	INSTRUCTIONAL	15,136,191	15,390,951	(254,760)	15,992,967	16,065,875	16,091,314	(25,439)
3000	OTHER SCHOOL SERVICES	2,523,932	2,386,944	136,988	2,818,640	2,819,567	2,629,427	190,140
4000	MAINTENANCE	1,627,137	1,689,057	(61,920)	1,623,880	1,772,170	1,766,365	5,805
5000	FIXED CHARGES	3,318,463	3,224,315	94,148	3,458,330	3,345,382	3,347,014	(1,632)
7000	FIXED ASSETS	177,466	180,994	(3,528)	266,567	228,844	196,348	32,496
8000	DEBT RETIREMENT AND SERVICE	5,136,993	5,144,926	(7,933)	4,988,209	4,988,209	4,988,258	(49)
9000	PROGRAMS WITH OTHER DISTRICTS	2,235,000	1,871,936	363,064	2,187,531	2,042,593	2,202,877	(160,284)
	TOTALS:	31,741,774	31,569,460	172,314	33,027,108	33,027,108	32,820,262	206,846

CCHS FY17 & FY18 EXPENDITURE REPORT BY DESE 100 SERIES FUNCTION TABLE

The following chart compares the CCHS FY17 adopted budget to FY17 actuals according to DESE “100” series. The chart includes the FY18 adopted budget and comparison of the FY18 transferred budget with FY18 actuals.

FUNCTION	DESE DESCRIPTION	FY17 ADOPTED BUDGET	FY17 ACTUALS	DIFFERENCE	FY18 ADOPTED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE
1110	School Committee	12,307	5,246	7,061	12,307	13,826	14,182	(356)
1210	Superintendent	146,917	160,773	(13,856)	145,296	150,669	150,441	228
1220	Assistant Superintendents	2,561	41,142	(38,581)	61,932	48,280	47,554	726
1230	Other District-Wide Administration	99,896	71,848	28,048	107,864	73,656	73,656	0
1410	Business and Finance	303,622	329,974	(26,352)	316,328	336,686	324,160	12,526
1420	Human Resources and Benefits	152,830	132,056	20,774	156,127	144,861	120,798	24,063
1430	Legal Service for School Committee	30,000	203,914	(173,914)	30,000	95,898	103,652	(7,754)
1435	Legal Settlements	40,000	-	40,000	40,000	31,186	-	31,186
1450	Administrative Technology—Districtwide	798,459	735,384	63,075	821,130	869,406	764,216	105,190
2110	Curriculum Directors (Supervisory)	123,890	140,529	(16,639)	130,197	159,920	161,588	(1,668)
2210	School Leadership	715,427	744,475	(29,048)	756,600	731,766	773,428	(41,662)
2220	*Academic Dept. Heads	543,382	552,681	(9,299)	534,347	577,319	579,908	(2,589)
2250	Administrative Technology and Support—Schools	15,000	-	15,000	15,000	15,000	-	15,000
2305	Teachers, Classroom	9,587,335	9,830,225	(242,890)	10,195,019	10,197,447	10,193,338	4,109
2315	*Team Leaders/Dept. Chairs	162,131	159,186	2,945	166,925	162,925	161,306	1,619
2320	Medical/ Therapeutic Services	457,281	380,887	76,394	462,202	450,481	380,747	69,734
2325	Substitute Teachers, Short-Term	80,085	82,046	(1,961)	90,000	90,000	118,055	(28,055)

FUNCTION	DESE DESCRIPTION	FY17 ADOPTED BUDGET	FY17 ACTUALS	DIFFERENCE	FY18 ADOPTED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE
2330	Paraprofessionals	921,871	1,076,032	(154,161)	975,746	1,056,003	1,090,590	(34,587)
2340	Librarians/Media Center Directors	245,015	195,193	49,822	251,268	204,473	189,872	14,601
2353	*Professional Development Teachers	78,620	73,037	5,583	81,011	61,011	89,227	(28,216)
2355	*Professional Development Substitutes	23,586	14,600	8,986	24,303	9,303	9,600	(297)
2357	*Professional Development Providers	140,438	133,800	6,638	169,595	139,538	140,242	(704)
2410	Textbooks	61,396	97,245	(35,849)	62,009	57,720	50,662	7,058
2415	Other Instructional Materials (Libraries)	26,809	25,992	817	27,816	27,316	24,804	2,512
2420	Instructional Equipment	62,452	32,961	29,491	63,340	50,620	36,545	14,075
2430	General Classroom Supplies	150,481	154,527	(4,046)	148,750	160,766	140,783	19,983
2440	Other Instructional Services	140,418	169,809	(29,391)	209,878	168,786	140,816	27,970
2451	Instructional Hardware—Student and Staff Devices (Computers)	375,821	155,148	220,673	361,500	276,465	327,015	(50,550)
2453	Instructional Hardware—All Other	4,148	-	4,148	4,148	148	-	148
2455	Instructional Software and Other Instructional Materials	1,590	-	1,590	1,590	1,590	13,984	(12,394)
2710	Guidance and Adjustment Counselors	987,906	1,044,296	(56,390)	1,018,337	1,112,663	1,113,411	(748)
2720	Testing and Assessment	6,194	4,619	1,575	8,155	4,924	5,702	(778)
2800	Psychological Services	224,915	323,662	(98,747)	235,231	349,691	349,691	-
3200	Medical/Health Services	132,266	146,358	(14,092)	137,891	163,168	160,395	2,773
3300	Transportation Services	1,489,360	1,255,372	233,988	1,666,769	1,622,472	1,332,436	290,036
3510	Athletics	593,778	620,344	(26,566)	632,683	623,890	728,776	(104,886)

FUNCTION	DESE DESCRIPTION	FY17 ADOPTED BUDGET	FY17 ACTUALS	DIFFERENCE	FY18 ADOPTED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE
3520	Other Student Activities	282,971	318,660	(35,689)	326,297	313,331	360,897	(47,566)
3600	School Security	25,557	46,210	(20,653)	55,000	96,706	46,924	49,782
4110	Custodial Services	561,448	592,959	(31,511)	607,502	616,295	629,654	(13,359)
4120	Heating of Buildings	159,452	67,617	91,835	79,784	92,921	87,526	5,396
4130	Utility Services	473,377	390,532	82,845	405,331	448,111	345,761	102,350
4200	*Maintenance/Buildings&Grounds	201,112	189,714	11,398	226,977	226,625	227,854	(1,229)
4210	Maintenance of Grounds	39,500	175,514	(136,014)	90,989	141,418	204,810	(63,392)
4220	Maintenance of Buildings	62,500	72,114	(9,614)	95,000	168,409	208,600	(40,191)
4230	Maintenance of Equipment	34,748	144,798	(110,050)	43,297	60,500	50,444	10,056
4400	Technology Infrastructure, Maintenance, and Support—Salaries	95,000	55,808	39,192	75,000	17,891	11,716	6,175
5100	Employer Retirement Contributions	726,089	710,829	15,260	759,014	774,353	767,319	7,034
5200	Insurance for Active Employees	2,486,724	2,408,947	77,777	2,617,666	2,470,465	2,496,593	(26,128)
5260	Other Non-Employee Insurance	29,000	35,265	(6,265)	29,000	37,066	36,783	283
5500	Other Fixed Charges	76,650	69,274	7,376	52,650	63,498	46,319	17,179
7100	Purchase of Land and Buildings (A)	5,000	23,895	(18,895)	15,000	5,000	4,320	680
7200	Purchase of Land and Buildings (B)	12,500	8,163	4,337	37,500	15,751	-	15,751
7300	Equipment (1)	28,596	43,594	(14,998)	42,050	36,142	24,152	11,990
7400	Equipment (2)	31,370	14,640	16,730	32,017	18,039	13,964	4,075
7600	Motor Vehicles	100,000	90,702	9,298	140,000	153,912	153,912	0

FUNCTION	DESE DESCRIPTION	FY17 ADOPTED BUDGET	FY17 ACTUALS	DIFFERENCE	FY18 ADOPTED BUDGET	FY18 TRANSFERRED BUDGET	FY18 ACTUALS	DIFFERENCE
8100	Debt Retirement/School Construction	452,500	457,000	(4,500)	489,000	489,000	489,428	(428)
8200	Debt Service/School Construction	4,684,493	4,687,926	(3,433)	4,499,209	4,499,209	4,498,830	379
9100	Tuition to Mass. Schools	162,782	119,267	43,515	147,813	47,813	30,177	17,636
9110	Tuition for School Choice	15,000	96,158	(81,158)	12,500	51,794	102,980	(51,186)
9120	Tuition to Commonwealth Charter Schools	120,000	100,879	19,121	90,000	90,000	70,504	19,496
9200	Tuition to Out-of-State Schools	127,023	36,961	90,062	127,023	42,791	35,000	7,791
9300	Tuition to Non-Public Schools	1,705,226	1,234,960	470,266	1,705,226	1,705,226	1,787,920	(82,694)
9400	Tuition to Collaboratives	104,969	283,712	(178,743)	104,969	104,969	176,296	(71,327)
	TOTALS:	31,741,774	31,569,460	172,314	33,027,108	33,027,108	32,820,262	206,846

RESTRUCTURING AND REPORTING CHANGES

Administrative reorganization efforts and anticipated financial reporting changes include:

- Elimination of 1 districtwide administrative and 1.5 support positions (2.5 FTE) in FY18. The total savings to both Districts is \$257,157. Further, reorganization of the Human Resources Director position to Human Resources Manager, and savings from attrition at the Deputy Superintendent of Finance position will save both districts \$85,000.
- Over the summer the District advertised an RFP for a new School Committee and Special Education lawyer. By doing so the rate went from \$1,100 to \$210 per hour. We anticipate the cost savings to be significant.
- IT cost classifications have been revamped by DESE in an attempt to standardize statewide reporting. Before the changes, there was significant ambiguity regarding how certain IT expenditures should be reported. In the past, CCRSD included many school focus support positions, including help desk type activities, as District Wide IT. The new DESE IT cost classifications eliminate much of the ambiguity, moving many support positions to the operations and maintenance cost category. The District anticipates new DESE reporting standards will improve efforts to benchmark IT expenditures. See DESE chart of accounts in appendix (A) for additional details and effective dates.

SPECIAL EDUCATION

In the winter of 2018, a comprehensive review of special education services was conducted. Relative to finances, the report focused on the models of service delivery and continuation of programming. The full report is posted on the district's web page.

- Utilization of special education teaching staff and tutors

In the spring of 2018, the CCHS special education faculty met extensively and reconfigured services to be focused on providing service to cohorts of students and increasing the direct service provided by special educators rather than tutors. The District expects significant savings from the reduction of 4 tutor positions in FY19.

- Developing a continuum of services

The District is reviewing its program to ensure continuity and promote specialized instruction. Supporting students toward the graduation requirements can have positive impacts fiscally since services are not then provided during tradition high school years.

The following chart compares the CCHS total FY17 and FY18 Special Education Tuitions expenses by funding source.

FUNDING SOURCE	FY17 SPECIAL ED TUTIONS	FY18 SPECIAL ED TUTIONS
General Fund	1,872,237	2,202,877
Circuit Breaker	1,140,112	902,218
IDEA Grant	359,748	352,995
TOTAL:	3,372,097	3,458,090

EDUCATION REFORM AND MANDATES

State and federal requirements can evolve and change. Pending legislation and options are constantly monitored. No new dramatic initiatives seem imminent. Prior mandates, however, require ongoing monitoring to ensure implementation and effectiveness:

- English Language Learners: Our population continues to grow. Services are mandated and can require additional staffing at any time.
- Teacher Evaluation: The evaluation process is rigorous and time consuming. Currently, the elementary principals are the sole evaluators giving them extraordinary evaluation caseloads. A plan to remedy this is currently under discussion.
- Grants and Reimbursements: Federal grants rates can fluctuate quickly depending on the decisions made at the federal level. Recent changes in Massachusetts provided us unexpected additional support in special education and METCO. The state legislation continues to debate changes to the Chapter 70 formula. We stay connected and aware of the discussions in addition to lobbying through organizations and local legislators.

ENROLLMENT PROJECTIONS

See appendix (B) for November 2017 enrollment projections provided by NESDEC. Enrollment is projected to remain level through fiscal year 2020. Updated projections will be available November, 2018. The October 1, 2018 in district enrollment report is below.

GRADE	CONCORD	CARLISLE	METCO	NON TUITION OUT OF TOWN	TOTAL
Grade 9	235	72	17	6	330
Grade 10	224	63	15	4	306
Grade 11	206	78	10	4	298
Grade 12	238	84	11	7	340
TOTALS:	903	297	53	21	1274

CAPITAL PLANNING

Administration is working with the School Committee Campus Advisory Sub Committee to develop campus' capital needs. Below is a list, in no particular order, of needs under evaluation by the Sub Committee. A capital plan for the building is being developed by administration to be included in the Superintendents budget book.

- Addition to and optimization of campus parking
- Roadway, sidewalk, and lighting improvements including:
 - Resurfacing of the roadway from Walden St to Thoreau St
 - Resetting of structures in the roadway
 - Repair or replacement of catch basins and structures
 - Granite curbing
 - Replacement of the sidewalks from Thoreau St and Walden St
 - Installation of new roadway lighting, poles, fixtures, bases, wiring and controls from Walden St to Thoreau St.
- Potential uses for the recently capped landfill site
- Concessions building and restroom facilities for the stadium
- Other potential campus projects including:
 - Outdoor track and field
 - Field house/recreation building/indoor ice rink
 - Outdoor learning space(s)
 - Garden/greenhouse space
 - Pavillion

TRANSPORTATION

CCHS has 20 buses, 1 of which is a wheelchair bus. The oldest of the fleet are from 2006. The District is developing a 10 year replacement cycle to address vehicle replacement sustainably. The District will conduct a comprehensive transportation review in FY19. Below is a listing of the fleet. As part of the FY19 budget, the District has completed the procurement process of two new vehicles for delivery in November 2018. Below is a listing of the fleet. The two highlighted vehicles are scheduled for replacement in November 2018.

YEAR	MAKE	TYPE	MILEAGE
2006	Blue Bird	Bus	197,522
2006	Blue Bird	Bus	218,424
2008	Thomas	Bus	187,122
2008	Thomas	Bus	186,079
2009	Thomas	Bus	153,330
2010	Thomas	Bus	145,555
2010	BlueBird	Bus	158,548
2012	Thomas	Bus	128,702
2017	T-1218S	Bus	62,443
2017	T-1048S	Whlchr	28,183
2017	T-1218S	Bus	52,540
2017	T-1218S	Bus	58,947
2017	Blue Bird	Bus	35,710
2017	Blue Bird	Bus	10,218
2017	Blue Bird	Bus	12,037
2017	Blue Bird	Bus	11,846
2017	Blue Bird	Bus	15,700
2017	Blue Bird	Bus	13,028
2017	Blue Bird	Bus	13,824
2017	Blue Bird	Bus	13,640

COLLECTIVE BARGAINING

The following chart represents the current contractually obligated salary and step escalations of the Concord-Carlisle School District bargaining contracts. This chart only includes step escalations, ancillary changes to longevity, shift differentials, etc., will be included in the Districts final zero based budget.

BARGAINING UNIT	FY19	FY20	FY21	Contract Expiration
CCHS Building Service Workers	TBD	TBD	TBD	June, 2018
Concord-Carlisle Teachers Association	2.00%	2.50%-2.75%	TBD	June, 2020
Secretaries Unit	2.75%	2.75%	TBD	June, 2020
Bus Drivers Unit	2.75%	2.75%	2.75%	June, 2021
Maintenance	2.75%	2.75%	2.75%	June, 2021
CCHS Tutors	3.00%	TBD	TBD	June, 2019

OPEB FUNDING SCHEDULE

The following table details Concord-Carlisle Regional School Districts OPEB funding schedule as of June 30, 2017. An FY20 contribution of \$785,368 is required to meet the actuarially determined FY38 100% funded target date. The District anticipates FY18 plan design changes, most notably, the addition of high deductible health savings plans, will positively impact the June 30, 2018 valuation and funding schedule. Similarly, FY19 FTE reductions will positively impact the June 30, 2019 valuation. However, significantly underfunded FY17 and FY19 OPEB contributions will negatively impact valuations moving forward. The District anticipates completion of its June 30, 2018 OPEB valuation by January 31, 2019.

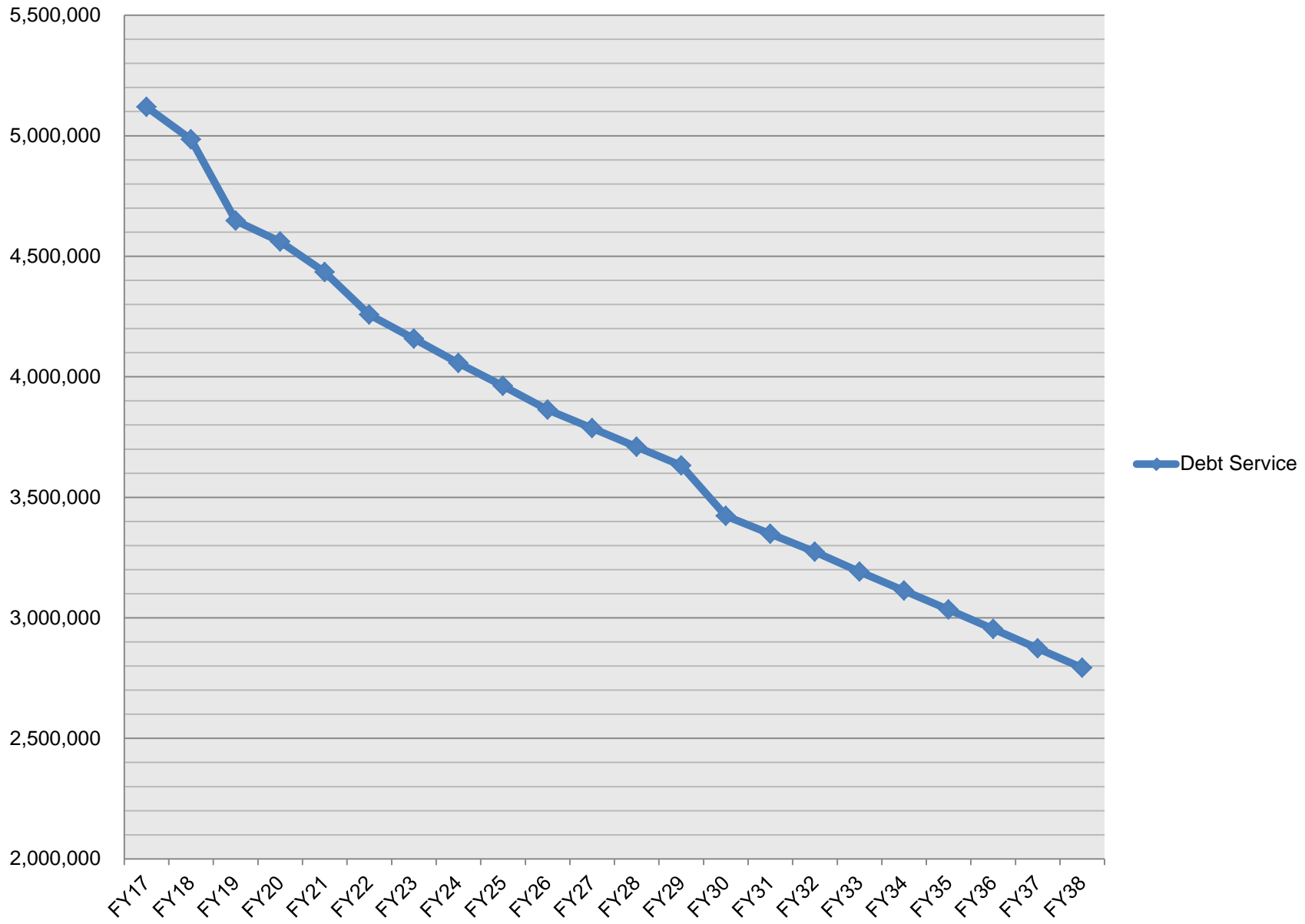
FISCAL YEAR	REQUIRED ARC BUDGET	ACTUAL PROPOSED BUDGET
2017	819,663	705,000
2018	799,489	735,499
2019	814,605	600,000
2020	785,368	785,368
2021	798,860	
2022	784,437	
2023	790,076	
2024	852,684	
2025	874,066	
2026	906,179	
2027	1,000,642	
2028	1,061,425	
2029	1,145,753	
2030	1,165,004	
2031	1,216,855	
2032	1,264,656	
2033	1,318,704	
2034	1,418,076	
2035	1,552,760	
2036	1,655,628	
2037	1,806,613	
2038	1,872,517	

DEBT SERVICE

Amortization of the High School construction borrowings will apply downward pressure to debt service assessments through the next decade. The following table and chart presents anticipated debt service amounts through the final High School construction debt service payment in FY2038. The table and chart include anticipated bonding of the Landfill remediation project in December of 2018.

Fiscal Year	Debt Service
FY17	5,118,980
FY18	4,984,609
FY19	4,647,698
FY20	4,562,030
FY21	4,434,354
FY22	4,258,128
FY23	4,157,632
FY24	4,057,136
FY25	3,962,536
FY26	3,863,190
FY27	3,786,172
FY28	3,709,155
FY29	3,632,137
FY30	3,422,474
FY31	3,348,071
FY32	3,273,381
FY33	3,190,743
FY34	3,113,092
FY35	3,034,046
FY36	2,953,467
FY37	2,872,888
FY38	2,792,033

CCRS D Debt Service



HEATH INSURANCE

Health care premiums continue to rise at a pace greater than inflation. FY19 active employee premiums increased between 5% and 9.5% depending on carrier and plan. A similar increase is expected in FY20.

FY17-FY20 Health Insurance Costs

(Active Employees)

FY17: \$989,913

FY18: \$1,039,901

FY19: \$1,267,605 (estimated)

FY20: \$1,394,366 (estimated)

Retiree health insurance premium rates increased between 8% and 16% in calendar year 2018. Calendar year 2019 rates will increase between 0% and 1.3%. Beyond premium increases, the cost of retiree health insurance increases proportionately to the number of eligible retirees. Due to the increasing population of eligible retirees, the District expects retiree health insurance to be the fastest growing expenditure over the next decade.

FY17-FY20 Health Insurance Costs

(Retirees)

FY17: \$259,151

FY18: \$272,750

FY19: \$291,182 (estimated)

FY20: \$349,418 (estimated)

EXTERNAL FUNDING

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

EXTERNAL FUNDING SOURCES			
FUNDING SOURCE	FY18 ACTUAL	FY19 PROJECTED	FY20 PROJECTED
Circuit Breaker Revolving Account	902,218	1,032,797	860,469
Chapter 70	2,429,801	2,568,503	2,568,503
Chapter 71	486,274	531,028	531,028
Charter School Reimbursement	3,495	4,963	4,963
Federal Grants	414,963	362,266	326,039
Interest Earnings	110,468	100,000	105,000
METCO	357,440	387,083	357,440
Miscellaneous Revenue	199,736	80,000	30,000
Rental of School Facilities	30,736	30,000	30,000
TOTALS:	4,935,131	5,096,640	4,813,442

REVOLVING, GIFT, AND OTHER BALANCES

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

Revolving, Gift, and Other Grant Activities and Balances				
FUND	7/1/2017 Balance	Program Revenues	Program Expenditures	06/30/2018 Balance
Adult Education Revolving Account	118,585	713,817	(759,214)	73,188
Athletic Revolving Account	7,415	306,220	(264,529)	49,106
Circuit Breaker Revolving Account	-	902,218	(902,218)	-
Department Revolving Accounts	55,931	3,360	(1,763)	57,528
Federal Grants	11	414,963	(414,974)	-
General Stabilization Revolving Account	67,474	35	(55,026)	12,483
Lecture & Enrichment Revolving Account	146,191	21,369	(9,173)	158,387
METCO Grant	-	357,440	(355,046)	2,394
Off Duty Detail Revolving Account	7,624	12,536	(19,454)	706
OPEB Trust	2,757,001	977,390	-	3,734,391
Other Fund & Gift Accounts	46,339	3,500	(4,509)	45,330
Private Grants	25,594	162,195	(99,605)	88,184
School Lunch Revolving Account	119,515	505,086	(512,490)	112,111
Technology Stabilization Revolving Account	2,096	12	-	2,108
Transportation Passes and Parking Monitors Revolving Account	-	56,225	(56,225)	-

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

CCRSB EXTERNAL FUNDING DESCRIPTIONS

Adult Education – Adult Education program tuitions, fees, and expenditures.

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

Chapter 70 – The Chapter 70 program is the major program of state aid to public elementary and secondary schools. In addition to providing state aid to support school operations, it also establishes minimum spending requirements for each school district and minimum requirements for each town's share of school costs. The reimbursement amount fluctuates from year to year.

Chapter 71 – This is the state aid reimbursement of transportation costs to regional schools for all pupils living more than one and half miles from their school. This excludes special education transportation. Reimbursement percentages fluctuate from year to year.

Charter School Reimbursement – State reimbursement for the student tuition and the capital facilities tuition component paid to Commonwealth charter schools.

Department Revolving Accounts – Department level revolving accounts for gifts, collections, trips, etc.

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

General and Technology Stabilization Revolving Accounts – School committee transfers to and from CCRHS Stabilization accounts. Stabilization accounts act as a savings vehicle for School Committee to equalize the the impact of capital expenditures over time. CCRHS General and Technology Stabilization revolving accounts we're expended almost entirely as part of the High School Building Project.

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

Interest Earnings – Interest earnings of the District various interest bearing checking and savings accounts.

Lecture & Enrichment Trust Account – Private purpose trust established to support the Ruetters Lecture Series.

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

Miscellaneous Revenue – Other miscellaneous revenues include nonrecurring revenues streams like rebates or refunds from prior year purchases, payments relating to the Districts one-to-one laptop lease program, and E-Rate reimbursements.

Off Duty Detail Revolving Account – The collection and expenditures of custodial and bus driver off duty detail reimbursements.

Other Fund & Gift Accounts – Includes CCRHS unrestricted gift accounts, alumni account, and Educational Testing account.

Other Post-Employment Benefits (OPEB) Trust – Trust fund established by School Committee to fund future retiree health care costs.

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

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

Rental of School Facilities – Revolving Account set up for CCRHS rental revenue.

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

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

Transportation Passes and Parking Monitors – The collection and expenditure of parking fees. The fund is used to support the salary of the parking monitor position.

APPENDIX (A)

Chart of Accounts - Criteria for Financial Reporting

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

Last updated as of June 2018

Revenue Classification

General fund receipts:

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

State aid receipts:

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

Revolving and special fund receipts:

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

Expenditures - Functional Classification

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

NEW	Code	Function Name	Description	Object Codes
Administration				
	1110	School Committee	Record School Committee expenditures by object. For the City/Town, record only those expenditures that support the school committee as an office (e.g. salaries, travel expenses, legal expenses, and office expenses).	Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1210	Superintendent	Record Superintendent's Office expenditures by object. <i>This should correspond to EPIMS job code 1200.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1220	Assistant Superintendents	Record Assistant Superintendent expenditures by object. <i>This should correspond to EPIMS job code 1201.</i> <i>Do not record Assistant Superintendent for Business and Finance in this function. Reserve for Business and Finance Office (1410).</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
	1230	Other District-Wide Administration	Record Other Districtwide Administration expenditures by object, including, but not limited to, Assistant to Superintendent, Grants Manager, or Director of Planning. <i>This should correspond to EPIMS job code 1205. Note: some positions coded as 1205 may also belong in EOYR function 1420, "Human Resources and Benefits."</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1410	Business and Finance	Record expenditures for Business and Finance including salaries and expenses. <i>This should correspond to EPIMS job code 1202.</i> For City/Town record expenditures as defined in 603 CMR 10.04(1)(a) for Business and Finance Services allocated according to the method agreed upon by the municipality and school committee. The method used to record these costs must be used consistently each year and may only be changed upon the approval of the Commissioner of Elementary and Secondary Education. Only those expenditures that support the school committee as an office (e.g. salaries, travel expenses, legal expenses and office expenses).	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1420	Human Resources and Benefits	Record expenditures for Human Resources and Employee Benefits Administration. <i>This should correspond to EPIMS job code 1208.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1430	Legal Service for School Committee	Record expenditures for legal services for the School Committee (e.g. costs of School Committee representation for collective bargaining and other litigation).	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
	1435	Legal Settlements	Record expenditures for legal settlements (e.g. costs representing settlements of litigation actions, including opposition legal fees, if part of a settlement).	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
FY19	1450	Administrative Technology—Districtwide	Report all technology costs related to running the district, including computers, printers, copiers, and software (data systems, MIS). <i>Report software systems related to curriculum, lesson planning and assessment in the 2000 series. Report all others here (e.g., systems related to grades, parent notification, attendance, and finance and operations).</i>	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
Instruction				
Instructional activities involving the teaching of students, supervising of staff, developing and utilizing curriculum materials and related services. Instructional services directly attributable to schools must be reported on a school basis, while district-wide services, such as supervisory may be reported on a district-wide basis.				
Instructional Leadership				
Managers responsible for delivery of student instructional programs at the school and district level.				
FY18	2110	Curriculum Directors (Supervisory)	Record expenditures for Curriculum Directors (2110) and Department Heads by program (e.g. Regular Day) and object (e.g. Professional Salaries). Include salaries and expenses of managers responsible for delivery of student instructional programs at all levels (district and school), and serve in a supervisory capacity. <i>This should correspond to EPIMS job codes 1211 through 1223, 1312 and 1320.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
FY18	2120	Department Heads (Non-Supervisory)	Record expenditures for Curriculum Directors (2110) and Department Heads by program (e.g. Regular Day) and object (e.g. Professional Salaries). Include salaries and expenses of managers responsible for delivery of student instructional programs at all levels (district and school), and do not serve in a supervisory capacity. <i>This should correspond to EPIMS job codes 1211 through 1223, 1312 and 1320.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
FY19	2130	Instructional Technology Leadership and Training	Report staff costs for technology leadership and training to integrate technology devices and applications into the curriculum. Includes the cost of the director of technology and instructional technology integration specialists. <i>This function should correspond to EPIMS job codes 1201, 1224, and 2330.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	2210	School Leadership	Record expenditures, salaries, and expenses for School Leadership (2210) personnel including principal and school office staff. <i>This should correspond to EPIMS job codes 1305 and 1310.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
FY19	2250	Administrative Technology and Support—Schools	All administrative technology costs related to running the district's schools (e.g. principal's office), including computers, printers, copiers, and software. Includes replacement supplies (e.g. projector bulbs, power cords, toner, etc.). Expenditures for items over \$5,000 per unit must be reported as a capital (7000) expense.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
Teachers				
FY18	2305	Teachers, Classroom	Record expenditures for salaries of certified teachers, including all in-service days. Include all stipends paid to teachers that relate to providing instruction. <i>Stipends related to non-teaching functions (e.g. athletics coaches, club advisors should not be included here. This should correspond with EPIMS job codes 2305-2310.</i>	Professional Salaries (01)
Other Teaching Services				
	2320	Medical/Therapeutic Services	Record expenditures for Medical/Therapeutic Services (2320) provided by licensed practitioners, including BCBA, OT, PT, Speech and Vision. <i>Record amounts paid to an Educational Collaborative for therapeutic services provided to district students that ARE NOT enrolled in Collaborative programs. These costs should not be reported as tuition. This should correspond with EPIMS job codes 3326, 3327, 3411, 3421, 3431, 3441, 3451, and 3461.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04)

NEW	Code	Function Name	Description	Object Codes
FY18	2324	Substitutes, Long-Term	Record expenditures for long-term substitutes who cover extended absences or vacant positions. Include permanent substitutes if they are certified. <i>This should correspond to EPIMS job code 2325.</i>	Professional Salaries (01) Other Salaries (03) Contracted Services (04)
FY18	2325	Substitute Teachers, Short-Term	Record expenditures for short-term substitutes who cover short-term absences related to any reason, including allowing teachers to participate in professional development activities.	Other Salaries (03) Contracted Services (04)
	2330	Paraprofessionals	Record expenditures for non-clerical paraprofessional and Instructional assistants (2330) hired to assist teachers/specialists in the preparation of instructional materials or classroom instruction (includes American Sign Language Specialists). <i>This should correspond to EPIMS job codes 3323 and 4100.</i>	Other Salaries (03) Contracted Services (04)
	2340	Librarians/Media Center Directors	Record expenditures for salary of Librarians and Media Center Directors (2340). <i>This should correspond to EPIMS job codes 1220 and 3330.</i> For the City/Town, record expenditures for library services where there is an agreement between the school committee and the municipality for specific services to be provided to students. This must be entered into Schedule 3.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03)
FY19	2345	Distance Learning and Online Coursework	Costs related to enrolling students in technology-based distance education coursework.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
Professional Development				
	2351	Professional Development Leadership	Record expenditures for the salary and expenses of a Director of Professional Development (2351). <i>This should correspond to EPIMS job code 1225. If the district pro-rates an employee's time across more than one job in EPIMS, their salary reported in the EOYR should be likewise pro-rated.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
FY18	2352	Instructional Coaches	Report expenditures for the salary and expenses of staff whose primary function is to provide instructional coaching to teachers. <i>This should correspond to EPIMS job code 2330.</i>	Professional Salaries (01) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
FY18	2354	Stipends for teachers providing instructional coaching	Report expenditures for stipends paid to teachers who act as instructional coaches, master teachers, mentor teachers, or who otherwise deliver in-district professional development, in addition to their primary instructional responsibilities.	Professional Salaries (01)
FY18	2356	Costs for instructional staff to attend professional development	Report expenditures for teachers and instructional support staff (e.g. paraprofessionals) to participate in professional development, both inside and outside the district, including stipends, reimbursements to take courses, registration fees, membership fees, and cost of publications.	Professional Salaries (01) Other Salaries (03) Supplies and Materials (05) Other Expenses (06)
FY18	2358	Outside professional development providers for instructional staff	Report expenditures for vendors who provide professional development to instructional staff. PD provided to non-instructional staff should be reported as "contracted services" in the function where that staff's salary is reported.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
Instructional Materials, Equipment and Technology				
FY19	2410	Textbooks	Include consumable workbooks, physical materials, and accessories, such as visual media and software provided as an integrated package as well as printed manuals used to support direct instructional activities.	Supplies and Materials (05)

NEW	Code	Function Name	Description	Object Codes
	2415	Other Instructional Materials (Libraries)	Record expenditures for Other Instruction Materials (2415) including books and other materials excluding textbooks, for use in school libraries or classroom libraries. INCLUDE CITY OR TOWN COST WHERE THERE IS AN AGREEMENT TO PROVIDE SERVICES ON LINE 3514.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	2420	Instructional Equipment	Record expenditures for Instructional Equipment (2420) including vocational equipment and science lab equipment irrespective of unit cost.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	2430	General Classroom Supplies	Record expenditures for general supplies (2430) including paper, pens, crayons, chalk, paint, toner, calculators, etc.	Supplies and Materials (05)
	2440	Other Instructional Services	Record expenditures for Other Instructional Services (2440) including field trips. <i>This should correspond to EPIMS job code 3340.</i>	Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
FY19	2451	Instructional Hardware—Student and Staff Devices (Computers)	Costs for computers and devices (e.g. tablets, Chromebooks, etc.) used by students and instructional staff. Can include 1-to-1 devices and computer labs.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
FY19	2453	Instructional Hardware—All Other	Costs for all other instructional hardware (e.g. peripherals, projection technology, etc.) used in the classroom, computer labs, or library/media center. Include lease/purchase of printers and networked copiers used to create instructional materials, including copier and copier leases of less than \$5,000.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
FY19	2455	Instructional Software and Other Instructional Materials	Costs for licenses, learning management systems, subscriptions, e-books, physical software copies, etc. Any purchase that includes physical textbooks/media should be reported in 2410 Textbooks. This function includes only those textbook purchases that are entirely electronic.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
Guidance, Counseling and Testing				
	2710	Guidance and Adjustment Counselors	Record salaries and other related expenses of the Director of Guidance, Guidance Counselors, and School Adjustment Counselors (2710). <i>This should correspond to EPIMS job codes 3328, 3329, 3350, and 3353.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	2720	Testing and Assessment	Record expenditures for the salary, materials and expenses used for testing and assessing students (2720). <i>This should correspond to EPIMS job code 3325.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	2800	Psychological Services	Record expenditures for the salaries and expenses for psychological evaluation, counseling, and other services provided by a licensed mental health professional. Includes school psychologist, social workers, psychometrists and assistants. <i>This should correspond to EPIMS job codes 3360, 3361, 3370 and 3371.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
Pupil Services				

NEW	Code	Function Name	Description	Object Codes
	3100	Attendance and Parent Liaison Services	Record expenditures for Attendance & Parent Liaison Services (3100). Include the salary and expenses for truancy officers (investigatory services) and parent information centers (e.g. Professional Salaries 01). <i>This should correspond to EPIMS job code 3332.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	3200	Medical/Health Services	Record expenditures for Medical/Health Services (3200) including, but not limited to, school physicians, school nurses, and school medical supplies. <i>This should correspond to EPIMS job codes 1226, 5010, 5015, 5020, and 5021.</i> For the City/Town, Record expenditures for Health Services (3200) where there is an agreement between the school committee and the municipality for specific services to be provided to students.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
	3300	Transportation Services	<p>Record by major program area and by object, expenditures for Pupil Transportation Services (3300) for pupils transported to and from school regardless of distance. Only record expenditures for Transportation Services to and from school once daily. Expenditures may include:</p> <ul style="list-style-type: none"> • Salaries, student transportation supervisors, dispatchers, school bus drivers, and school bus maintenance personnel • Salaries or the prorated share of salaries, clerical and support staff • Fuel, lubrication, tires, and school bus maintenance • Contracted services • Insurance premiums for student transportation services • School bus monitors <p>In Regular Day (Col. 1), record expenditures for racial imbalance and day care transportation. Record expenditures for homeless transportation. In Special Education (Col. 2), record Special Education transportation expenditures to and from approved Chapter 766 private schools.</p> <p>DO NOT record expenditures for transporting nonpublic pupils in this section.</p> <p>DO NOT record as expenditures for pupil transportation: field trips, athletic trips, shuttle trips between schools, etc. [603 CMR 10.08].</p> <p><i>Transportation costs by program must reconcile with costs and students reported on Schedule 7.</i></p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
	3400	Food Services	<p>Record expenditures for Food Services (3400), including</p> <ul style="list-style-type: none"> ● Salaries, school lunch supervisors, food preparers, kitchen personnel, and aides ● Food and supplies ● Salaries or the prorated share of salaries, clerical and support staff ● Contracted services ● Dues and subscriptions ● Travel expenses for staff <p>In Schedule 1, only record expenditures from appropriated funds. Reported the cost of writing off uncollected debt in Other Expenses (06). In Schedule 1.C.2., report expenditures from other sources (e.g. over the counter receipts, federal or state reimbursements, or other revolving fund expenditures, etc.).</p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	3510	Athletics	<p>Record only the expenditures from appropriated funds used to support Athletics (3510), including:</p> <ul style="list-style-type: none"> ● Salaries, coaches, trainers, and assistants in intramural and interscholastic sports ● Contracted services ● Transportation services for students to and from athletic events ● Athletic rental services ● Uniforms ● Athletic supplies and materials ● Dues and subscriptions ● Travel expenses for staff <p>In Schedule 1.C.2., report expenditures of revenues from other sources (e.g. over the counter receipts, gate receipts, etc.).</p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
	3520	Other Student Activities	<p>Record only the expenditures from appropriated funds used to support Other Student Activities (3520), including:</p> <ul style="list-style-type: none"> • Salaries, musical directors, drama coaches, and other extra-curricular personnel • Salaries or the prorated share of salaries, clerical and support staff • Printing • Dues and subscriptions • Supplies and materials • Transportation services for students to and from activities • Travel expenses for staff <p>In Schedule 1.C.2., report expenditures of revenues from other sources (e.g. ticket sales, over the counter receipts, etc.) that are deposited in the Student Activity Agency account.</p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	3600	School Security	<p>Record expenditures for School Security (3600) including salaries and expenses for school police, hall monitors, and security personnel. <i>This should correspond to EPIMS job code 3331.</i></p> <p>For the City/Town, record expenditures for School Security Services where there is an agreement between the school committee and the municipality for specific services to be provided.</p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
<p>Operations and Maintenance</p> <p>Housekeeping activities relating to the physical plant and maintenance activities for grounds, buildings and equipment. Expenditures classified as a 4000 expenditure <i>must not exceed</i> the per project dollar limit for extraordinary maintenance or for non-instructional equipment.</p>				
	4110	Custodial Services	Record expenditures for Custodial Services (4110) including salaries and expenses of custodians, janitors, and truck drivers.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

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

NEW	Code	Function Name	Description	Object Codes
	4230	Maintenance of Equipment	Record expenditures for Maintenance of Equipment (4230) including salaries of repair personnel, supplies, materials and tools, equipment parts, and replacement of equipment and furnishings.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	4300	Extraordinary Maintenance	Record expenditures for Extraordinary Maintenance (4300) defined in 603 CMR 10.02. Expenditures can include the principal portion of a loan or the cost of a lease/purchase agreement. Expenditures classified as a 4000 account expenditure must not exceed the per project dollar limit for extraordinary maintenance (\$150,000). DO NOT report employee salaries in this category.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
FY19	4400	Technology Infrastructure, Maintenance, and Support—Salaries	Report personnel costs related to maintaining and supporting district technology infrastructure, including ISP, WAN, LAN, PBX systems, servers, and related software. Include salaries for district staff who provide maintenance and user support (e.g. IT help desk) for the central office and schools. <i>This function should correspond to EPIMS job codes 1201, 1224, and 6140.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03)
FY19	4450	Technology Infrastructure, Maintenance, and Support—All Other	Report contractual services, supplies and materials, and other costs related to maintaining and supporting district technology infrastructure, including ISP, WAN, LAN, PBX systems, servers, and related software. Expenditures for this purpose must not exceed the per project dollar limit for extraordinary maintenance (\$150,000) or for non-instructional technology equipment (\$5,000). Costs exceeding these limits must be reported as a Capital Equipment (7000) expenditure.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
Benefits and Fixed Charges				
Retirement and insurance programs, rental of land and buildings, debt service for current loans, and other recurring items, which are not generally provided for under another function.				

NEW	Code	Function Name	Description	Object Codes
	5100	Employer Retirement Contributions	Record expenditures for Employee Retirement (5100), including contributions to employee retirement systems, social security contributions, contributions to pension plans and Medicaid contributions.	<i>No objects</i>
	5150	Employee Separation Costs	Record expenditures for Employee Separation (5150), including costs attributed to an employee's termination/retirement. Includes vacation pay, sick leave buyback and other benefits payable upon termination/retirement.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04)
	5200	Insurance for Active Employees	Record expenditures for Insurance for Active Employees, including employee unemployment, health, and life insurance premiums or payments, and workers' compensation for active employees.	<i>No objects</i>
	5250	Insurance for Retired School Employees	Record expenditures for Insurance for Retired School Employees, including health insurance premiums for retired school employees.	<i>No objects</i>
	5260	Other Non-Employee Insurance	Record expenditures for Other Non-Employee Insurance, including insurance premiums for property, fire, liability, fidelity bonds, and judgments against the school district resulting from self-insurance.	<i>No objects</i>
	5300	Rental Lease of Equipment	Record expenditures for Rental Lease of Equipment (5300) [603 CMR 10.06], including annual operating lease/rental costs. Expenditures for this purpose may only exceed the per project dollar limit for extraordinary maintenance (\$100,000) or non-instructional equipment (\$5,000) for a three year period. After the third rental year the cost must be reported as a 7000 (fixed asset) expenditure. Do not include lease/purchase agreements, except in circumstances allowed by school finance regulations. [Guidelines: See Appendix A].	<i>No objects</i>
	5350	Rental Lease of Buildings	Record expenditures for Rental Lease of Buildings (5350) [603 CMR 10.06], including annual capital lease/rental costs. After the third rental year the cost must be reported as a 7000 (fixed asset) expenditure. Do not include lease/purchase agreements, except in circumstances allowed by school finance regulations. [Guidelines: See Appendix A].	<i>No objects</i>
	5400	Short Term Interest RANs	Record expenditures for reduction or full payment of short term Revenue Anticipation Notes (RANS) (due in one year or less) for interest (5400) [603 CMR 10.06].	<i>No objects</i>

NEW	Code	Function Name	Description	Object Codes
	5450	Short Term Interest BANS	<p>Expenditures by the school committee (<i>regional school districts only</i>): Record expenditures for reduction or full payment of short-term Bond Anticipation Notes (BANS) for interest (5450).</p> <p>Expenditures by the city/town: Record expenditures for Short Term Interest BANS (5450), annual interest charge on short-term borrowing for bond anticipation notes (BANS) for school purposes.</p>	<i>No objects</i>
	5500	Other Fixed Charges	Record expenditures for other Fixed Charges (5500), including the costs of public safety inspections, bank charges, and the costs of contracts for Medicaid billing.	<i>No objects</i>
	5550	School Crossing Guards	Record expenditures for School Crossing Guards (5550).	<i>No objects</i>
	5990	Indirect Cost Transfers	Record expenditures charged to grants for indirect cost transfers.	
<p>Community Services</p> <p>Services provided by the school district for the community as a whole, or some segment of the community.</p>				
	6200	Civic Activities	Record by major program area expenditures for Civic Activities and Community Services (6200) including the costs of citizen meetings, parent-teacher-student association activities, school council meetings and activities, public forums and lectures, and advisory council meetings. Include expenditures for Adult Education programs in the undistributed column.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	6300	Recreation Services	Record expenditures for Recreation (6300) by object.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
	6800	Health Services to Non-Public Schools	Record by major program area and by object, expenditures for Non-Public School Health (6800).	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	6900	Transportation to Non-Public Schools	<p>Record by major program area and object, expenditures for Transporting Non-public pupils to and from school regardless of distance (6900). Costs can include:</p> <ul style="list-style-type: none"> • Salaries, student transportation supervisors, dispatchers, school bus drivers, school bus maintenance personnel • Salaries or the prorated share of salaries, clerical and support staff • Fuel, lubrication, tires and school bus repairs • Contracted service • Insurance premiums • School bus monitors <p>Transportation costs must reconcile with costs and students reported on Schedule 7, lines 4220 and 4230.</p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

Acquisition, Improvement and Replacement of Fixed Assets

Acquisition of land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or acquisition of initial or additional *non instructional* equipment exceeding the \$5,000 unit cost and \$100,000 extraordinary maintenance cost as defined in 603 CMR 10.00. Costs corresponding to revenue received as a lump sum or progress payment revenue receipt from MSBA whether or not outstanding BANs exist. Costs directly related to a school construction project supported through local appropriation.

Expenditures should include the principal portion of a loan (including BANs), the cost of a lease/purchase agreement, costs directly related to a school construction project supported through local appropriation, and costs corresponding to revenue received/earned as a grant receipt from MSBA whether or not outstanding BANs exist.

Expenditures classified as a 7000 account expenditure must exceed the dollar limits for non-instructional equipment (\$5,000) unless part of a school construction project. See Guidance for Reporting Revenue and Expenditures for School Construction.

NEW	Code	Function Name	Description	Object Codes
	7100	Purchase of Land and Buildings (7100, 7200)	Record capital expenditures for Acquisition and Improvement of Sites (7100), including purchase of school building sites, improvement of school building sites, grading, landscaping, sewers, storm drains, retaining walls, and surfacing, capital leases costs, and the principal portion of a loan not reported in 8100.	<i>No objects</i>
	7200	Purchase of Land and Buildings (7100, 7200)	Record capital expenditures for Acquisition and Improvement of Buildings (7200), including construction of buildings, acquisition of existing buildings, additions to existing buildings, acquisitions of portable school buildings/classrooms, rehabilitation of school buildings, lease/purchase of buildings, capital leases, and principal portion of a loan not reported in 8100.	<i>No objects</i>
	7300	Equipment (7300, 7400)	Record capital expenditures for Acquisition and Improvement of Equipment (7300), including acquisition of new, non-instructional school equipment having a useful life of more than one year and an acquisition cost of more than \$5,000, acquisition of school furniture and fixtures (bulk purchases), acquisition of school machinery, lease/purchase of equipment, capital leases, and <i>No objects</i> principal portion of a loan not reported in 8100.	<i>No objects</i>
	7350	Capital Technology	Record expenditures for Capital Technology (7350), including hardware or other technology purchases exceeding the \$5,000 unit cost, capital leases, lease/purchase of capital technology, and the principal portion of a loan not reported in 8100.	<i>No objects</i>
	7400	Equipment (7300, 7400)	Record capital expenditures for Replacement of Equipment (7400), including capital leases, lease/purchase of equipment, replacement of non-instructional equipment having a useful life of more than one year and an acquisition cost of more than \$5,000, and the principal portion of a loan not reported in 8100.	<i>No objects</i>
	7500	Motor Vehicles (7500, 7600)	Record capital expenditures for Acquisition of Motor Vehicles (7500), including the purchase of passenger vehicles for school administrative use, purchase of trucks for school maintenance use, purchase of school buses, lease/purchase of motor vehicles, trucks or buses, capital leases, and the principal portion of a loan not reported in 8100.	<i>No objects</i>
	7600	Motor Vehicles (7500, 7600)	Record capital expenditures for Replacement of Motor Vehicles (7600), including	<i>No objects</i>

NEW	Code	Function Name	Description	Object Codes
<p>Debt Retirement and Service</p> <p>Retirement of debt and payment of interest and other debt costs. Principal and interest on <i>current</i> loans are not part of this function, but are reported in fixed charges (5400/5450).</p>				
	8100	Debt Retirement/School Construction	<p>Only report in the school committee appropriation if you are reporting for a regional school district. Municipal districts report in city/town expenditures.</p> <p>Record annual expenditures relating to Long Term Debt Retirement/School Construction, Principal (8100), including the annual principal of loans used to finance the purchase or construction of schools. DO NOT include amounts bonded for extraordinary maintenance. DO NOT include bond anticipation notes (BANS). DO NOT include amounts paid to a member regional school district as part of a capital assessment. This information will be reported by the regional school district.</p>	<i>No objects</i>
	8200	Debt Service/School Construction	<p>Only report in the school committee appropriation if you are reporting for a regional school district. Municipal districts report in city/town expenditures. Record annual expenditures relating to Long Term Debt Service/School Construction, Interest (8200), including the annual Interest on bonds and loans used to finance the purchase or construction of schools. DO NOT include amounts bonded for extraordinary maintenance. DO NOT include bond anticipation notes (BANS). DO NOT include amounts paid to a member regional school district as part of a capital assessment. This information will be reported by the regional school district.</p>	<i>No objects</i>
	8400	Debt Service/Educ and Other (8400, 8600)	<p>Only report in the school committee appropriation if you are reporting for a regional school district. Municipal districts report in city/town expenditures. Record annual expenditures related to Long Term Debt Service/Educational Expenditures (8400), including annual Interest on bonds and loans used to finance the purchase of educational expenditures and for other equipment and maintenance costs, such as books, instructional equipment, and extraordinary maintenance.</p> <p><i>Report the principal of these loans in the cost category of the purchase (e.g. fixed assets, instructional technology, etc.). Expenditures relating to principal for Extraordinary Maintenance should be reported as 4300. Expenditures relating to principal for other equipment and maintenance costs should be reported in the appropriate cost categories (e.g. fixed assets).</i></p>	<i>No objects</i>

NEW	Code	Function Name	Description	Object Codes
	8600	Debt Service/Educ and Other (8400, 8600)	<p>Only report in the school committee appropriation if you are reporting for a regional school district. Municipal districts report in city/town expenditures. Record annual expenditures related to Long Term Debt Service/Other Equipment and Maintenance Costs (8600), including the annual Interest on bonds and loans used to finance the purchase of non-instructional equipment, and to pay for capital maintenance projects in excess of one hundred thousand dollars (\$100,000).</p> <p><i>Principal costs should be reported in the appropriate 7000 series</i></p>	<i>No objects</i>
<p>Programs with Other School Districts</p> <p>Transfers of payments to other school districts or to non-public schools for services provided to students residing in the sending city or town.</p>				
	9100	Tuition to Mass. Schools	Record, by major program area, tuition payments to other Massachusetts school districts (9100), including tuition or transfer payments to other public school districts in Massachusetts for resident students.	<i>No objects</i>
	9110	Tuition for School Choice	<p>School Choice Tuition (9110) is treated as an expenditure.</p> <p>School Committee - Regional School Districts Only</p> <p>Tuition payments to choice or charter schools by a regional school district are calculated by DESE and sent to DOR, and deducted from its Chapter 70 payment. These amounts are populated on the EOYR.</p> <p>Note that both choice and charter tuition are current-year calculations which means that monthly charges through the first eleven months are estimates. In some cases choice receiving districts have been paid more through May than their final annual amount turns out to be. In this case DOR will recoup the overpayment by adding it to the choice assessment in the June distribution. Accountants/auditors should do a ledger adjustment to reflect this adjustment.</p> <p>City/Town</p> <p>Tuition payments to choice or charter schools by a sending school district are deducted from its Chapter 70 payment.</p>	<i>No objects</i>

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

NEW	Code	Function Name	Description	Object Codes
	9300	Tuition to Non-Public Schools	Record, by major program area, Tuition to Non-Public Schools (9300), tuition or transfer payments to non-public schools for resident students.	<i>No objects</i>
	9400	Tuition to Collaboratives	Record, by major program, tuition payments to Collaboratives (9400) for tuition paid to Collaboratives for resident students. Report other Collaborative-provided services in the appropriate function.	<i>No objects</i>
	9500	Regional School Assessment	Record payment for assessments to member regional school districts (9500) in accordance with regional school district agreements. Include both the academic and vocational assessments, as appropriate. Include the total assessment including operating, transportation, and capital costs. Members of Bristol and Norfolk County who are charged tuition increments above the county assessment should report the tuition payments on this line.	<i>No objects</i>

Object Code Expenditures

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

01 Salaries Professional

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

02 Salaries Secretarial and Clerical

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

03 Salaries Other

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

04 Contract Services

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

05 Supplies and Materials-

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

06 Other Expenditures -

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

09 Transfers –

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

APPENDIX (B)

Enrollment Reports

Concord-Carlisle RSD, MA Historical Enrollment

School District: Concord-Carlisle RSD, MA

11/6/2017

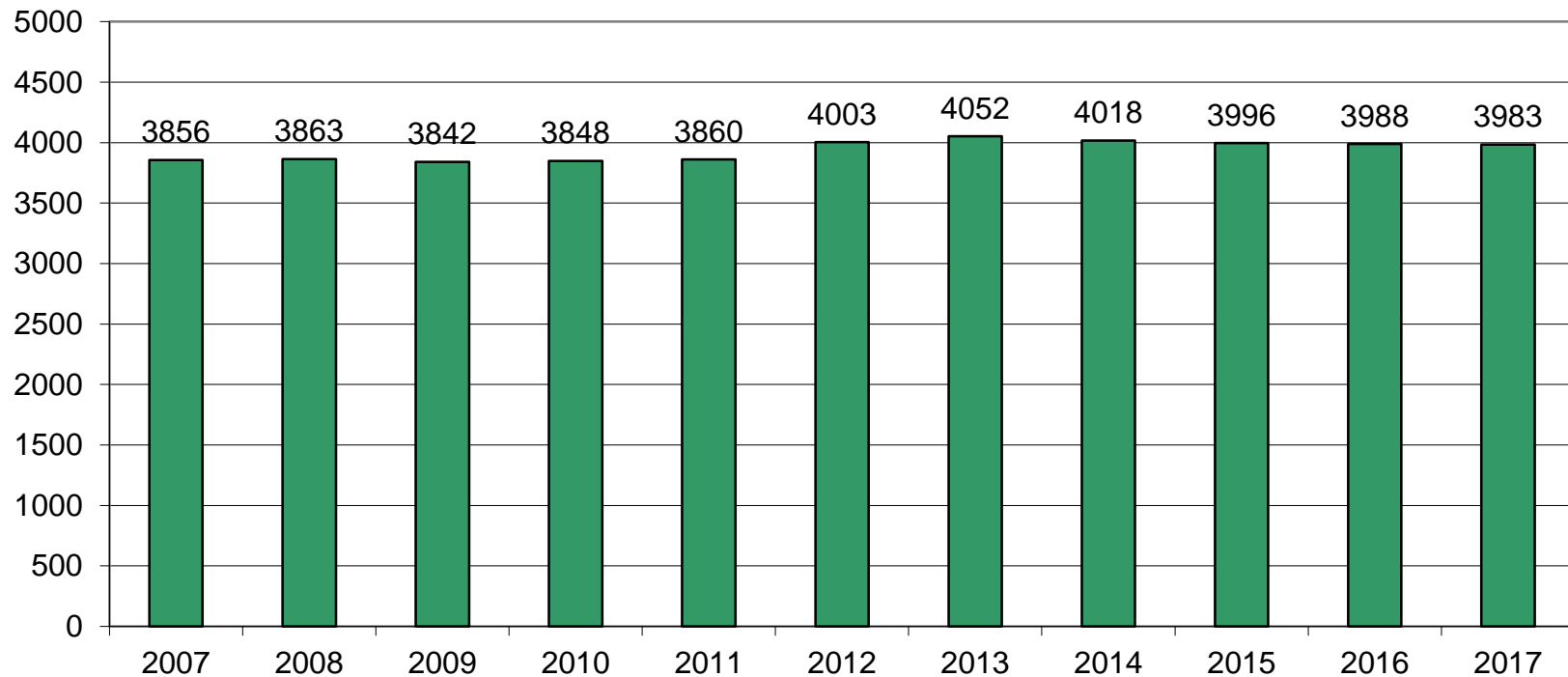
Historical Enrollment By Grade																			
Birth Year	Births	School Year	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	UNGR	K-12	PK-12
2002	198	2007-08	38	254	272	276	305	306	276	286	293	291	304	331	326	298	0	3818	3856
2003	162	2008-09	52	261	259	277	290	296	301	274	296	289	312	297	329	330	0	3811	3863
2004	205	2009-10	52	266	277	264	291	276	299	295	276	301	302	312	297	334	0	3790	3842
2005	131	2010-11	48	277	282	293	278	293	283	302	294	277	297	310	313	301	0	3800	3848
2006	154	2011-12	50	253	280	306	302	274	299	289	306	292	294	300	306	309	0	3810	3860
2007	129	2012-13	58	274	275	311	317	310	293	324	304	321	309	295	302	310	0	3945	4003
2008	136	2013-14	43	302	292	301	328	323	313	289	321	312	317	312	293	306	0	4009	4052
2009	148	2014-15	35	250	304	300	312	320	314	313	287	328	338	311	310	296	0	3983	4018
2010	142	2015-16	41	279	259	314	293	301	319	314	300	288	333	333	309	313	0	3955	3996
2011	127	2016-17	42	260	295	270	318	294	303	311	324	296	301	334	325	315	0	3946	3988
2012	132	2017-18	15	283	262	302	282	308	308	301	325	325	295	307	337	333	0	3968	3983

Historical Enrollment in Grade Combinations									
Year	PK-5	K-5	K-6	K-8	PK-8	6-8	7-8	7-12	9-12
2007-08	1727	1689	1975	2559	2597	870	584	1843	1259
2008-09	1736	1684	1958	2543	2595	859	585	1853	1268
2009-10	1725	1673	1968	2545	2597	872	577	1822	1245
2010-11	1754	1706	2008	2579	2627	873	571	1792	1221
2011-12	1764	1714	2003	2601	2651	887	598	1807	1209
2012-13	1838	1780	2104	2729	2787	949	625	1841	1216
2013-14	1902	1859	2148	2781	2824	922	633	1861	1228
2014-15	1835	1800	2113	2728	2763	928	615	1870	1255
2015-16	1806	1765	2079	2667	2708	902	588	1876	1288
2016-17	1782	1740	2051	2671	2713	931	620	1895	1275
2017-18	1760	1745	2046	2696	2711	951	650	1922	1272

Historical Percentage Changes			
Year	K-12	Diff.	%
2007-08	3818	0	0.0%
2008-09	3811	-7	-0.2%
2009-10	3790	-21	-0.6%
2010-11	3800	10	0.3%
2011-12	3810	10	0.3%
2012-13	3945	135	3.5%
2013-14	4009	64	1.6%
2014-15	3983	-26	-0.6%
2015-16	3955	-28	-0.7%
2016-17	3946	-9	-0.2%
2017-18	3968	22	0.6%
Change		150	3.9%

Concord-Carlisle RSD, MA Historical Enrollment

PK-12, 2007-2017



Concord-Carlisle RSD, MA Projected Enrollment

School District: Concord-Carlisle RSD, MA

11/6/2017

Enrollment Projections By Grade*																				
Birth Year	Births		School Year	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	UNGR	K-12	PK-12
2012	132		2017-18	15	283	262	302	282	308	308	301	325	325	295	307	337	333	0	3968	3983
2013	157		2018-19	15	323	293	271	306	277	314	305	305	324	332	296	305	343	0	3994	4009
2014	120		2019-20	16	247	333	302	275	301	281	311	309	304	331	333	294	310	0	3931	3947
2015	137		2020-21	16	281	254	344	306	271	306	279	315	308	311	332	331	299	0	3937	3953
2016	135	(est.)	2021-22	17	277	291	262	348	301	277	303	282	315	315	312	330	337	0	3950	3967
2017	136	(est.)	2022-23	17	280	286	301	265	342	306	275	307	281	312	316	310	336	0	3927	3944
2018	137	(est.)	2023-24	18	282	289	296	305	260	347	303	278	306	287	323	314	316	0	3906	3924
2019	133	(est.)	2024-25	18	274	291	299	300	300	263	344	306	277	313	288	321	320	0	3896	3914
2020	136	(est.)	2025-26	19	279	283	301	303	295	305	261	348	305	283	314	286	327	0	3890	3909
2021	135	(est.)	2026-27	19	278	288	293	305	298	299	302	264	346	312	284	312	291	0	3872	3891
2022	135	(est.)	2027-28	20	279	287	298	297	300	302	296	305	262	354	313	282	318	0	3893	3913

*Projections should be updated annually to reflect changes in in/out-migration of families, real estate sales, residential construction, and births.

Based on an estimate of births

Based on children already born

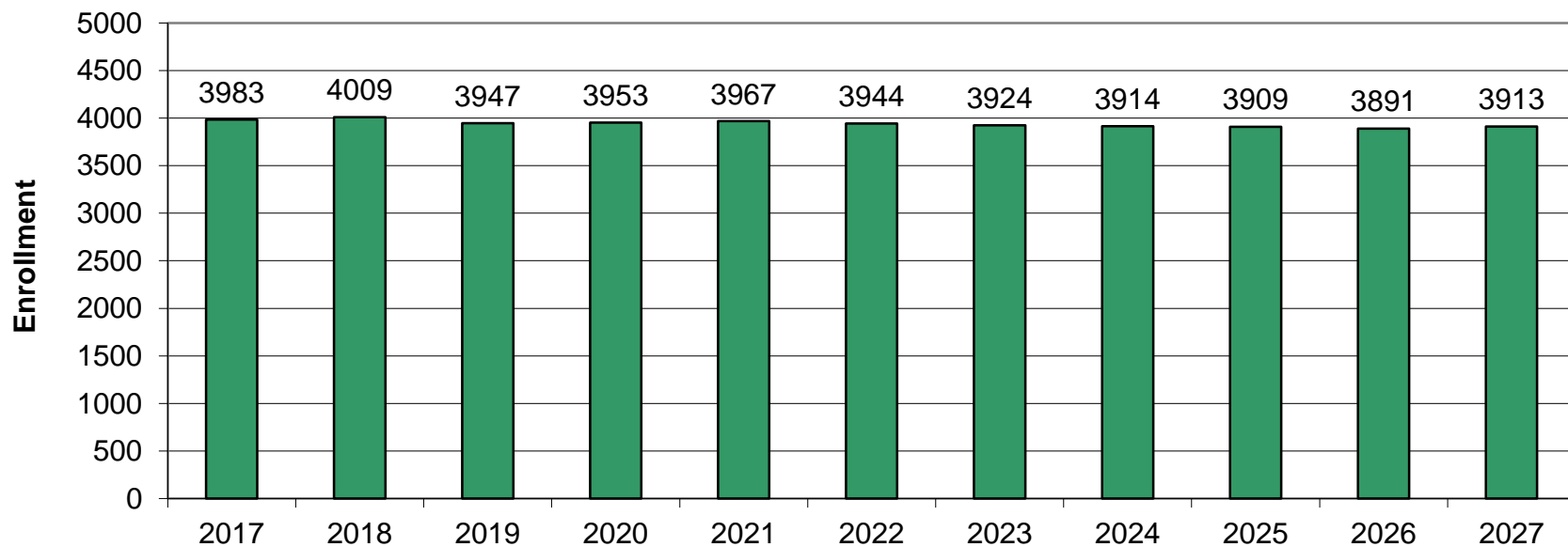
Based on students already enrolled

Projected Enrollment in Grade Combinations*									
Year	PK-5	K-5	K-6	K-8	PK-8	6-8	7-8	7-12	9-12
2017-18	1760	1745	2046	2696	2711	951	650	1922	1272
2018-19	1799	1784	2089	2718	2733	934	629	1905	1276
2019-20	1755	1739	2050	2663	2679	924	613	1881	1268
2020-21	1778	1762	2041	2664	2680	902	623	1896	1273
2021-22	1773	1756	2059	2656	2673	900	597	1891	1294
2022-23	1797	1780	2055	2643	2660	863	588	1872	1284
2023-24	1797	1779	2082	2666	2684	887	584	1824	1240
2024-25	1745	1727	2071	2654	2672	927	583	1825	1242
2025-26	1785	1766	2027	2680	2699	914	653	1863	1210
2026-27	1780	1761	2063	2673	2692	912	610	1809	1199
2027-28	1783	1763	2059	2626	2646	863	567	1834	1267

Projected Percentage Changes			
Year	K-12	Diff.	%
2017-18	3968	0	0.0%
2018-19	3994	26	0.7%
2019-20	3931	-63	-1.6%
2020-21	3937	6	0.2%
2021-22	3950	13	0.3%
2022-23	3927	-23	-0.6%
2023-24	3906	-21	-0.5%
2024-25	3896	-10	-0.3%
2025-26	3890	-6	-0.2%
2026-27	3872	-18	-0.5%
2027-28	3893	21	0.5%
Change		-75	-1.9%

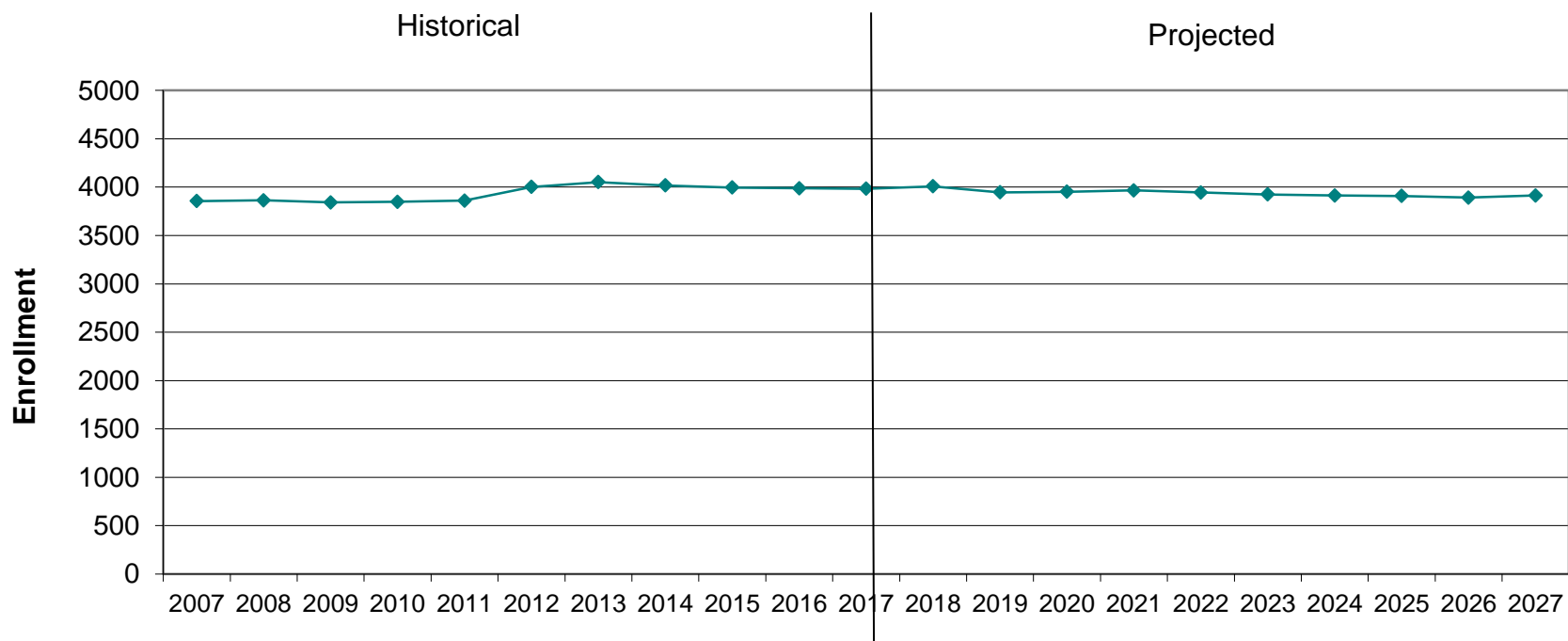
Concord-Carlisle RSD, MA Projected Enrollment

PK-12 TO 2027 Based On Data Through School Year 2017-18

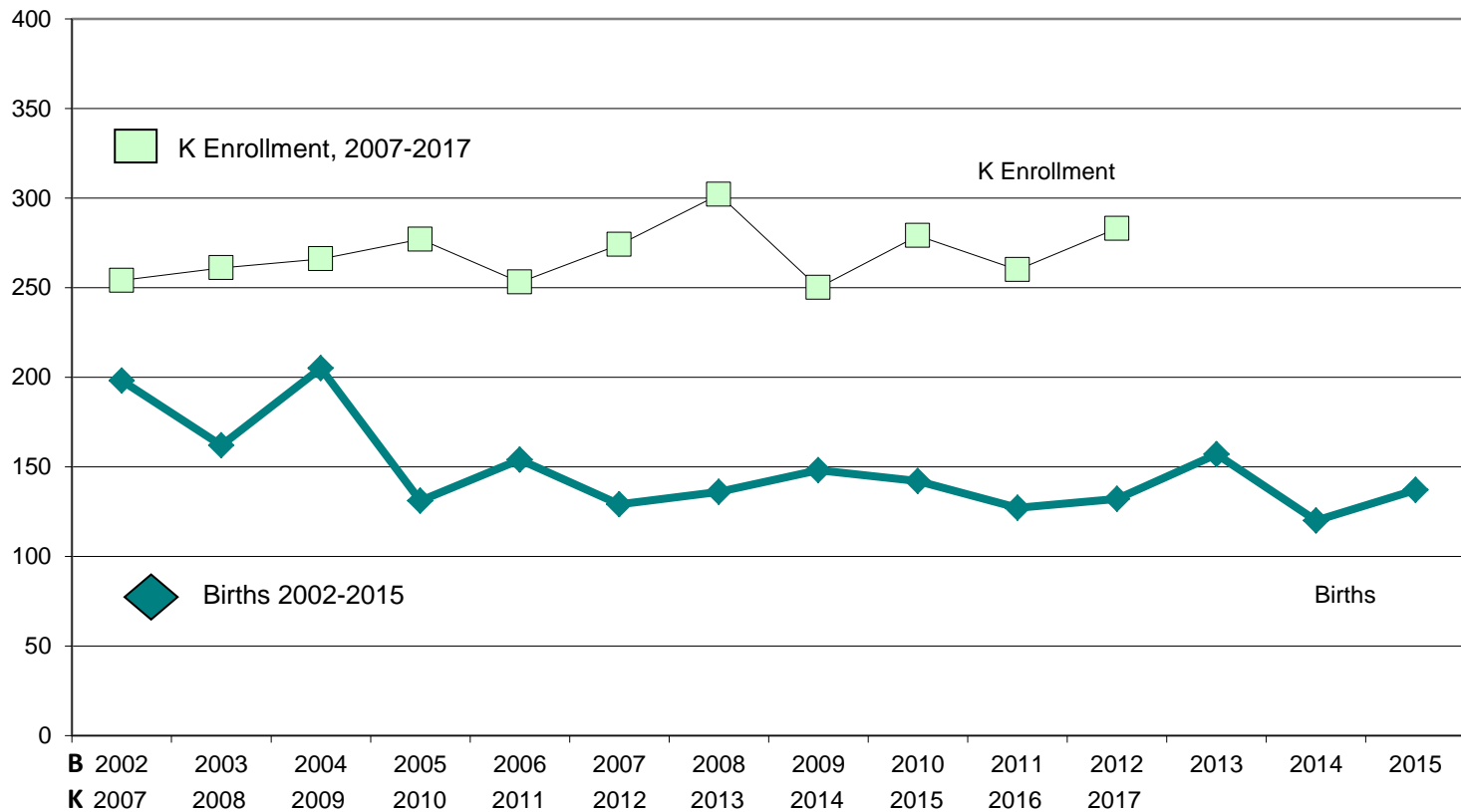


Concord-Carlisle RSD, MA Historical & Projected Enrollment

PK-12, 2007-2027



Concord-Carlisle RSD, MA Birth-to-Kindergarten Relationship



PROJECTED % OF CONCORD AND CARLISLE RESIDENTS IN CCHS

School Year	Gr. 9-12 Enrollment	Resident Enrollment	Concord Residents	Concord %	Carlisle Residents	Carlisle %
2017-18	1,272	1,202	907	75.46%	295	24.54%
2018-19	1,276	1206	906	75.12%	300	24.88%
2019-20	1,268	1198	914	76.29%	284	23.71%
2020-21	1,273	1203	936	77.81%	267	22.19%
2021-22	1,294	1224	959	78.35%	265	21.65%
2022-23	1,284	1214	942	77.59%	272	22.41%
2023-24	1,240	1170	911	77.86%	259	22.14%
2024-25	1,242	1172	916	78.16%	256	21.84%
2025-26	1,210	1140	882	77.37%	258	22.63%
2026-27	1,199	1129	877	77.68%	252	22.32%
2027-28	1,267	1197	924	77.19%	273	22.81%

New England School Development Council

November 6, 2017

The immediate % breakdown between the towns is similar to last year's forecast.

Breakdowns are not particularly reliable beyond Year #3, as many factors are in flux.

Monthly Enrollments
10/1/2018 - 6/1/2019

Oct. 1, 2017 Enrollment with K-5 Ratios	K-5 Ratios 2017-2018	Oct. 1 2017	Oct. 1 2018	Nov. 1 2018	Dec. 1 2018	Jan. 1 2019	Feb. 1 2019	Mar. 1 2019	Apr. 1 2019	May 1 2019	June 1 2019	K-5 Ratios 2018 - 2019	
CCHS													
9		295	330										
10		307	306										
11		337	298										
12		333	340										
Other		0	0										
TOTAL CCHS:		1272	1274	0	0	0	0	0	0	0	0		
Peabody & Sanborn													
6		229	246										
7		248	235										
8		247	255										
TOTAL PEABODY & SANBORN:		724	736	0	0	0	0	0	0	0	0		
	2017-2018	10/01/17										2018-2019	10/01/18
Alcott	Sections	Ratio										Sections	Ratio
K	4	18.8	75	81								4	20.3
1	4	17.0	68	78								4	19.5
2	5	18.8	94	66								4	16.5
3	4	19.8	79	93								5	18.6
4	4	20.0	80	72								4	18.0
5	4	21.8	87	80								4	20.0
TOTAL ALCOTT:	25		483	470	0	0	0	0	0	0	0	25	
	2017-2018	10/01/17										2018-2019	10/01/18
Thoreau	Sections	Ratio										Sections	Ratio
K	5	15.2	76	69								5	13.8
1	4	18.0	72	85								4	21.3
2	4	18.5	74	75								4	18.8
3	4	17.5	70	75								4	18.8
4	4	20.0	80	67								4	16.8
5	4	19.0	76	83								4	20.8
TOTAL THOREAU:	25		448	454	0	0	0	0	0	0	0	25	
	2017-2018	10/01/17										2018-2019	10/01/18
Willard	Sections	Ratio										Sections	Ratio
K	4	17.3	69	58								3	19.3
1	4	16.3	65	71								4	17.8
2	4	18.3	73	66								4	16.5
3	4	18.5	74	74								4	18.5
4	4	18.3	73	74								4	18.5
5	4	19.8	79	71								4	17.8
TOTAL WILLARD:	24		433	414	0	0	0	0	0	0	0	23	

Monthly Enrollments
10/1/2018 - 6/1/2019

Oct. 1, 2017 Enrollment with K-5 Ratios	K-5 Ratios 2017-2018	Oct. 1 2017	Oct. 1 2018	Nov. 1 2018	Dec. 1 2018	Jan. 1 2019	Feb. 1 2019	Mar. 1 2019	Apr. 1 2019	May 1 2019	June 1 2019	K-5 Ratios 2018 - 2019
TOTAL K-12												
Elementary - Grades K-5		1364	1338	0	0	0	0	0	0	0	0	
Elementary - Grades 1-5		1144	1130	0	0	0	0	0	0	0	0	
Middle - Grades 6-8		724	736	0	0	0	0	0	0	0	0	
CPS - Grades K-8		2088	2074	0	0	0	0	0	0	0	0	
CCHS - Grades 9-12		1272	1274	0	0	0	0	0	0	0	0	
TOTAL K-12: (Not including OOD SPED)		3360	3348	0	0	0	0	0	0	0	0	
Worksheet												
Kindergarten		220	208	0	0	0	0	0	0	0	0	
1		205	234	0	0	0	0	0	0	0	0	
2		241	207	0	0	0	0	0	0	0	0	
3		223	242	0	0	0	0	0	0	0	0	
4		233	213	0	0	0	0	0	0	0	0	
5		242	234	0	0	0	0	0	0	0	0	
TOTAL Grades K-5:		1364	1338	0	0	0	0	0	0	0	0	
Grade 6		229	246	0	0	0	0	0	0	0	0	
Grade 7		248	235	0	0	0	0	0	0	0	0	
Grade 8		247	255	0	0	0	0	0	0	0	0	
TOTAL Grades 6-8:		724	736	0	0	0	0	0	0	0	0	
TOTAL Grades K-8:		2088	2074	0	0	0	0	0	0	0	0	
Grade 9		295	330	0	0	0	0	0	0	0	0	
Grade 10		307	306	0	0	0	0	0	0	0	0	
Grade 11		337	298	0	0	0	0	0	0	0	0	
Grade 12		333	340	0	0	0	0	0	0	0	0	
Other		0	0	0	0	0	0	0	0	0	0	
TOTAL Grades 9-12:		1272	1274	0	0	0	0	0	0	0	0	
TOTAL K-12: (Not including OOD SPED)		3360	3348	0	0	0	0	0	0	0	0	

Monthly Enrollments
10/1/2018 - 6/1/2019

Oct. 1, 2017 Enrollment with K-5 Ratios	K-5 Ratios 2017-2018	Oct. 1 2017	Oct. 1 2018	Nov. 1 2018	Dec. 1 2018	Jan. 1 2019	Feb. 1 2019	Mar. 1 2019	Apr. 1 2019	May 1 2019	June 1 2019	K-5 Ratios 2018 - 2019
Worksheet												
SPECIAL EDUCATION OOD												
CPS OOD K-8		36	31									
CCHS OOD		36	41									
TOTAL K-12 OOD: (Not in K-12 Total)		72	72	0	0	0	0	0	0	0	0	0
Pre-School OOD: (Not in K-12 Total)												
		1	1	0	0	0	0	0	0	0	0	0
METCO STUDENTS												
CCHS		52	53									
Middle School		34	35									
Alcott		44	47									
Thoreau		0	0									
Willard		0	0									
TOTAL K-12: METCO Students:		130	135	0	0	0	0	0	0	0	0	0
Other												
NON-TUITION Out of Town Students												
CCHS---Staff Students		18	21									
TOTAL CCHS Non-Tuition Students:		18	21	0	0	0	0	0	0	0	0	0
Middle School-Staff Students		11	8									
Alcott-Staff Students		17	14									
Thoreau-Staff Students		3	2									
Willard-Staff Students		7	7									
TOTAL K-8 - Out of Town Students:		38	31	0	0	0	0	0	0	0	0	0
CONCORD STUDENTS												
CCHS		907	903									
Peabody & Sanborn		679	693									
Alcott		422	409									
Thoreau		445	452									
Willard		426	407									
TOTAL CONCORD Students:		2879	2864	0	0	0	0	0	0	0	0	0
CARLISLE STUDENTS												
CCHS		295	297									
TOTAL CARLISLE Students:		295	297									