



The TOWN OF NORWOOD

Commonwealth of Massachusetts

FINANCE COMMISSION

ANNE MARIE HALEY
CHAIR

ROBERT G. DONNELLY
VICE-CHAIR

JUDITH A. LANGONE

KELLIE NOUMI

ALAN D. SLATER

FINANCE COMMISSION MEETING

Monday, May 18, 2020 at 4:00pm

This meeting will be conducted digitally using GoToMeeting. Directions explaining how to join the meeting can be found on page two of this agenda.

A G E N D A

- Acceptance of minutes from Thursday, May 14, 2020 meeting
- School Department Revolving Funds
- School Department Grants
- Present Budget in particular SPED, Out of District
- Contracts
- Coakley MS
- Reserve Fund Transfer
- Other Business

FISCAL 2020 RESERVE FUND ACTIVITY

Reserve Fund ATM Appropriation:

\$125,000

The Commission reserves the right to consider items on the agenda out of order. This listing of matters contains those items reasonably anticipated by the Chairman which may be discussed at the meeting at least 48 hours prior to the meeting. Not all items listed may in fact be discussed and other items not listed may also be brought up for discussion to the extent permitted by law.

1 2020 MAY 13 P 3:06

TOWN OF NORWOOD
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TOWN CLERK & A. J. J. J. J.

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Finance Commission (Will Be Recorded)
Mon, May 18, 2020 4:00 PM - 8:00 PM (EDT)

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NOTES – REVOLVING FUND UPDATE – 05/13/20

I have completed a thorough review of the Revolving Funds to Date and have attached a Summary Chart of each Revolving fund - Beginning Balance, Expenditure total to date, YTD Balance. Below some notes on each Fund.

- **COVID19 Fund – Current Balance (\$109,338) and climbing**
 - Fund created due to the COVID19 Crisis – Expenditures and Payroll that we feel were directly impacted by the COVID19 crisis are held in this Revolving Fund.
 - Expenditures include some Technology that was needed to assist in the Remote Learning for Students and for the Staff to work remotely from home
 - Payroll – currently holds Extended Day Payroll from the date of the school closure due to COVID19 – 3/13/20 – with the reasoning being that the Revenue Stream for this Program halted the day the Program had to shut down due to the crisis. The Program is a self-funded program and does not have the funds to cover the costs.
- **CIRCUIT BREAKER - Current Balance \$1,577,703**
 - Fund holds the Revenue from the SPED Reimbursement Program – Districts reimbursed for SPED Program Costs more than four times the statewide foundation Budget up to 75% of the costs above the threshold, subject to appropriation.
 - **FY21 Offset - \$2,755,000**
 - I have not completed the final Circuit Breaker Adjustment for FY20 - holding off til we have a better handle on the final Ending Balance for FY20 (currently have payables clerks working on releasing Purchase Orders that are no longer viable expenses.
 - The Circuit Breaker Offset for the FY21 Budget is \$2.755,000 and with the rising costs of SPED OOD Tuition the recommendation is to hold onto as much of the CB funds as possible in the case the FY21 Budget is reduced and we need more of this revenue for next year
- **CUSTODIAL OT – Current Balance \$2,035**
 - Revenue stream is examples like youth basketball renting space
 - Used to cover cost of custodial OT
- **ATHLETIC REVOLVING – Current Balance \$35,162**
 - Revenue Athletic Gate Receipts
 - Expenditures included police detail and line painting field hockey
- **SUMMER SCHOOL – Current Balance \$0**
 - Revenue stream from Summer School fees and is used to cover the cost of Summer School Teacher Stipends/Expenses

- FY20- most of the cost for the Summer School Teacher Stipends were paid from the Title I grant – were not in GF Budget
- FY21 – Summer School in GF Budget
- **SCHOOL INSURANCE RECOVERY – Current Balance \$1,742**
 - Revolving Account set up for Insurance Claims – Revenue and Expenses
 - FY20 Bus Accident appears to be only claim
- **SCHOOL BOOKS/MATERIALS – Current Balance \$2,993**
 - Assuming set up for lost books
- **JHN REVOLVING – Current Balance \$28,912**
 - **FY21 GF Offset - \$25,000**
 - \$25,000 salary for .50 FTE custodian
 - Budgeted to cover Revenue Stream is Rent for Savage Center
 - Extended Day - \$6,888.34/month – 12 months
 - Enable Early Intervention - \$7,130.67/month – 12 months
 - WIC - \$697.58/month – 12 months
 - Head Start - \$1,310.75/month – 10 months
 - Used to cover custodial supplies, general maintenance, gas bill Savage, and some Custodial Salaries
- **STUDENT ACTIVITIES – Current Balance \$54,700**
 - Fund includes revenue/expenditures for field trips/fine arts performance fees/testing fees
- **SCHOOL BUS FEES – Current Balance \$513,090**
 - **FY21 Offset - \$400,000**
 - Revenue from Bus Fees used mostly to pay for part of the School Bus Contract
 - FY20 – current balance does not include any expenditure for the School Bus Contract as it appears the GF may be able to cover this expenditure in full allowing the Fund to have enough money to cover the FY21 Offset in the amount of \$400,000. If needed, we can pay some of the Bus Contract out of this fund but due to the decrease in the amount of the contract during the COVID19 closure, my recommendation is to try to hold onto these funds for FY21 given the uncertainty of the budget due to COVID19
 - Expenses for FY20
 - Copy Machine Lease - \$1,042.70 thru April
 - Cameras for Van - \$35,047
 - Misc - \$3,689.56
- **SCHOOL ATHLETIC USER FEES – Current Balance \$45,629**
 - **FY21 Offset - \$100,000**
 - Revenue from Athletic User Fees and Expenditure includes officials pay, various athletic expenses, cell phone for Athletic Director, athletic Transportation (currently \$37,328)

- FY21 offset \$100,000 – given we were not able to have a SPRING Athletic Season, this account may not be able to assist the Athletic Dept in their expenditures as it has in past years with this offset.
- **CHROMEBOOK INSURANCE – Current Balance \$42,483**
 - Revenue - \$30 per student – optional – if do not get insurance and repair needs to be made the student liable for the cost to replace/repair
 - Expenses included chrome books and parts, hot spot renewal, chrome book software
- **BUILDING RENTAL – Current Balance \$33,815**
 - Expenditures included School Dude software, various facility expenses for school buildings
 - Revenue – examples Norwood Youth Soccer, Basketball, Parking Revenue at HS, Walking Track Revenue
- **EXTENDED DAY – Current Balance \$1,527**
 - Revenue from Extended Day Fees which were cut short due to the COVID19 Closure
 - Program not able to cover all of their payroll and expenditures this year and thus all salaries from the COVID19 Closure on March 13th are being charged to the COVID19 Revolving Fund due to loss of revenue stream
 - Program has only been able to cover the rent through January 2020 (\$6,888.34/mos)
- **PRESCHOOL TUITION – Current Balance \$157,951**
 - **FY21 GF Offset - \$163,000**
 - budgeted to cover \$163,000 of salaries for 1 Teacher/2.8 Paras
 - Revenue from Preschool Tuition Fees
 - RISO copier for LMPA paid through this revolving fund \$112.74/mos
- **MUSIC REVOLVING – Current Balance \$31,171**
 - **FY21 GF Offset - \$15,000**
 - Revenue Music Lesson fees as well as some donations
- **DRAMA OPERATIONAL – Current Balance \$15,567**
 - **FY21 GF Offset - \$15,000**
 - Revenue Drama fees as well as some donation

FY20 Budget to Date Report - 05/13/20

ORG	OBJ	ACCOUNT DESCRIPTION	NEW ACCOUNT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	ADJUSTS ENTERED IN MUNIS	ADJUSTS TO ENTER	PAYROLL & add EXPENSE ENCUMBRANCES	AVAILABLE BUDGET	NOTES
		District Leadership & Administration (1000)									
		<i>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</i>									
		School Committee									
30011110	511200	SCH ADMIN SAL-SCH COMM CLERK		\$ 13,213	\$ 10,408	\$ -			\$ 1,892	\$ 913	
30011110	563000	SCH CONT FEE- TEC ASSESSMENT		\$ 15,220	\$ 12,162	\$ -				\$ 3,058	TEC ASSESSMENT
30011110	578100	SCH ADMIN-SCHCOMMITTEE EXP		\$ 7,585	\$ 7,517	\$ -				\$ 68	MASC Affiliation Fee; MASC/MASS Joint Conference
		Superintendent									
30101210	511000	SCH ADMIN SAL-SUPERINTENDENT		\$ 170,616	\$ 148,025	\$ -			\$ 26,185	\$ (3,594)	
30101210	511200	SCH ADMIN SAL-CONFID SECR		\$ 71,156	\$ 50,630	\$ -			\$ 13,684	\$ 6,842	
30101210	519500	SAL-TRAVEL ALLOWANCE		\$ 6,150	\$ 1,092	\$ -	\$ 1,500		\$ 500	\$ 3,058	Travel Allowance per Contract and Blue Ribbon Ceremony
30101210	527200	SCH ADMIN-ADMINISTRATION EXP		\$ 1,927	\$ 12,558	\$ 402				\$ (11,033)	
30111210	539100	SCH ADMIN-CONTRACTED SERVICES		\$ 44,900	\$ -	\$ -				\$ 44,900	
30111210	542100	SCH ADMIN-OFC SUPP & SUNDRIES		\$ 5,428	\$ 3,642	\$ 787				\$ 999	
30111210	573100	SCH ADMIN DUES/FEES		\$ 10,000	\$ -	\$ -				\$ 10,000	
		Assistant Superintendent									
30101220	511100	SCH ADMIN SAL-ASST SUPT		\$ 151,231	\$ 121,362	\$ -	\$ (200)		\$ 23,266	\$ 6,802	
30101220	519500	SAL-TRAVEL ALLOWANCE		\$ 1,230	\$ 11,733	\$ -	\$ 800			\$ (11,303)	Travel Allowance per Contract
		Other District-wide Administration									
30111230	519500	SCH ADMIN-CAR ALLOWANCES		\$ -	\$ 4,600	\$ -	\$ (3,800)			\$ (800)	
30111230	521600	SCH ADMIN-POSTAGE		\$ 5,125	\$ 2,288	\$ 1,512				\$ 1,325	
30111230	542200	SCH ADMIN-PRINTING AND SUPPL		\$ 6,150	\$ 1,672	\$ 1,312				\$ 3,166	
39471230	519200	NHS SAL DISTRICT-STIPENDS		\$ -	\$ 675	\$ -				\$ (675)	NEASC CHAIR STIPEND
		Business & Finance									
30101410	511100	SCH ADMIN SAL-BUSINESS MGR		\$ 134,706	\$ 99,836	\$ -			\$ 20,951	\$ 13,919	
30101410	511200	SCH ADMIN SAL-CLERK BUSINESS		\$ 236,775	\$ 185,514	\$ -			\$ 44,054	\$ 7,208	
30111410	531400	SCH ADMIN-AUDIT		\$ 16,913	\$ -	\$ -			\$ 16,913	\$ -	
30111410	539100	SCH-BUS/FIN CONTRACTED SRVS		\$ -	\$ 15,750	\$ -				\$ (15,750)	TM Solutions - financial services
30111410	573100	SCH- FIN DUES & MEMBERSHIP		\$ 1,600	\$ 1,320	\$ -				\$ 280	MASBO membership Dir. Of Finance
		Human Resources & Benefits									
30101420	511200	SCH ADMIN SAL-CONFID SECR		\$ 64,575	\$ 66,328	\$ -			\$ 12,260	\$ (14,013)	
30111420	531100	SCH ADMIN-ADVERTISING		\$ 4,100	\$ 3,655	\$ 122				\$ 323	includes SchoolSpring \$3,130.22
		Legal Services									
30111430	531200	SCH ADMIN-LEGAL SERVICES		\$ 61,250	\$ 48,713	\$ 8,537				\$ 4,000	
		Administrative Technology - Districtwide									
30101450	511000	SCH ADMIN SAL-DIRCOMPSERVICE	INACTIVATE ACCOUNT	\$ -	\$ 4,385	\$ -	\$ (4,385)			\$ -	
30101450	511200	SCH ADMIN SAL-CLERK TECHNOL	INACTIVATE ACCOUNT	\$ -	\$ -	\$ -				\$ -	
30101450	519500	SAL-TRAVEL ALLOWANCE		\$ 1,025	\$ 100	\$ -	\$ 400		\$ 200	\$ 325	
30111450	539100	SCH ADMIN - COPIER LEASE		\$ 8,213	\$ -	\$ -				\$ 8,213	
30121450	527100	SCH CONT FEES - COMPUTER MAINT		\$ 6,000	\$ 17,151	\$ 18,489				\$ (29,640)	
30121450	527200	SCH CONT FEE- COMP SUPPLIES		\$ 26,750	\$ 16,177	\$ 8,883				\$ 1,689	
30121450	531600	SCH CONT FEES-APPLIC/SOFTWARE		\$ -	\$ 168,890	\$ 6,469	\$ (49,433)			\$ (125,927)	
30121450	542100	SCH CONT FEES - COMPUTER MAINT		\$ -	\$ 3,922	\$ 2,043				\$ (5,965)	
30121450	551200	SCH CONT FEE- COMP SUPPLIES		\$ 38,000	\$ 32,138	\$ 5,717				\$ 146	
30121450	579600	SCH ADMIN TECH-CONF/WKSH		\$ 8,000	\$ -	\$ -				\$ 8,000	
		Total District Leadership & Administration (1000)		\$ 1,117,838	\$ 1,052,244	\$ 54,272	\$ (55,118)	\$ -	\$ 159,905	\$ (93,465)	
		Instructional Services (2000)									
		<i>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.</i>									
		Curriculum Directors (Supervisory)									
38442110	511100	SAL-PROF F/T	INACTIVATE ACCOUNT	\$ -	\$ -	\$ -				\$ -	
30502110	511000	SCH ADMIN SAL-SPECIAL ED COOD	SCH ADMIN SAL - DIR OF STUDENT SERV	\$ 126,316	\$ 96,154	\$ -	\$ 14,423		\$ 19,231	\$ (3,492)	
39472110	511100	SCH INST SAL-HIGH SCHOOL	INACTIVATE ACCOUNT	\$ -	\$ 397	\$ -				\$ (397)	
30752110	511100	SCH DISTRICT WIDE FINE ARTS DI		\$ 119,610	\$ 76,766	\$ -	\$ 6,666		\$ 36,125	\$ 54	
30852110	511100	SCH ADMIN SAL- MUSIC DIRECTOR	INACTIVATE ACCOUNT	\$ -	\$ 6,666	\$ -	\$ (6,666)		\$ -	\$ -	

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30502110	511200	SAL-CLERK F/T	SAL - SPED CLERK F/T	\$ 32,179	\$ 29,979	\$ -	\$ 3,399		\$ 4,856	\$ (6,055)	
30752110	511200	SCH DISTRICT WIDE FINE ARTS DI	SCH DISTRICT WIDE FINE ARTS SEC	\$ 22,749	\$ 7,357	\$ -	\$ 6,802		\$ 3,870	\$ 4,719	
30852110	511200	SCH ADMIN SAL- MUSIC SEC	INACTIVATE ACCOUNT	\$ -	\$ 6,802	\$ -	\$ (6,802)			\$ -	
38442110	519200	COAKLEY CURRIC DIR-STIPENDS		\$ -	\$ 9,185	\$ -				\$ (9,185)	
39472110	519200	NHS-SAL CRCLM DIRCTR-STIPENDS		\$ -	\$ 10,896	\$ -				\$ (10,896)	
38502110	519200	CMS SAL SPED DIRECTOR-STIPENDS		\$ -	\$ 1,521	\$ -				\$ (1,521)	
39502110	519200	NHS SAL SPED DIRECTOR-STIPENDS		\$ -	\$ 1,521	\$ -				\$ (1,521)	
30502110	521600	SCH SPED - POSTAGE		\$ 4,100	\$ 1,229	\$ 1,690				\$ 1,180	
		Department Heads (Non-Supervisory)									
30102120	511100	SCH DISTRICT WIDE DEPT HEADS		\$ 196,035	\$ 129,144	\$ -			\$ 62,095	\$ 4,795	
30502120	511000	SCH DISTRICT WIDE SPED DEPT HD		\$ 100,905	\$ 58,514	\$ -	\$ 12,193		\$ 31,048	\$ (850)	SPED COORDINATOR
39472120	519200	NHS SALARY DEPT HEADS-STIPENDS		\$ 91,530	\$ 6,869	\$ -				\$ 84,661	HS Deans/DEPT CHAIRS/ GRADEPOINT MGR STIPENDS
30502120	511101	SCH DISTRICT WIDE SPED DEPT HD		\$ 92,672	\$ 90,203	\$ -	\$ 10,911		\$ 34,049	\$ (42,491)	
31502120	511101	SCH WILLETT SPED DEPT HEAD		\$ 92,672	\$ 24,443	\$ -	\$ 10,476		\$ 31,427	\$ 26,327	
38502120	511101	SCH CMS SPED DEPT HEAD		\$ 46,336	\$ 12,474	\$ -	\$ 5,346		\$ 16,038	\$ 12,478	
39502120	511101	SCH NHS SPED DEPT HEAD		\$ 46,336	\$ 12,474	\$ -	\$ 5,346		\$ 16,038	\$ 12,478	
31402130	519200	WIL SAL TECH-STIPENDS		\$ -	\$ 831	\$ -				\$ (831)	
32422130	519200	BAL SAL TECH-STIPENDS		\$ -	\$ 831	\$ -				\$ (831)	
33422130	519200	CAL SAL TECH-STIPENDS		\$ -	\$ 831	\$ -				\$ (831)	
34422130	519200	CLE SAL TECH-STIPENDS		\$ -	\$ 831	\$ -				\$ (831)	
35422130	519200	OLD SAL TECH-STIPENDS		\$ -	\$ 831	\$ -				\$ (831)	
36422130	519200	PRE SAL TECH-STIPENDS		\$ -	\$ 831	\$ -				\$ (831)	
38442130	519200	CMS SAL TECH-STIPENDS		\$ -	\$ 831	\$ -				\$ (831)	
39472130	519200	NHS SAL TECH-STIPENDS		\$ -	\$ 831	\$ -				\$ (831)	
30502130	511101	DISTRICT WIDE SPED INSTR LEAD		\$ -	\$ 10,692	\$ -				\$ (10,692)	
		School Leadership									
31402210	511100	SCH ADMIN SAL-WILLETT ADMIN		\$ 110,062	\$ 93,129	\$ -			\$ 16,933	\$ 0	
32422210	511100	SCH ADMIN SAL-BALCH ADMIN		\$ 113,218	\$ 95,800	\$ -			\$ 17,418	\$ 0	
33422210	511100	SCH ADMIN SAL-CALLAHAN ADMIN		\$ 110,058	\$ 93,126	\$ -			\$ 16,932	\$ (0)	
34422210	511100	SCH ADMIN SAL-CLEVELAND ADMIN		\$ 110,239	\$ 95,800	\$ -			\$ 17,418	\$ (2,979)	
35422210	511100	SCH ADMIN SAL-OLDHAM ADMIN		\$ 116,574	\$ 89,308	\$ -			\$ 15,692	\$ 11,574	
36422210	511100	SCH ADMIN SAL-PRESCOTT ADMIN		\$ 106,600	\$ 86,100	\$ -	\$ 4,100		\$ 16,400	\$	
38442210	511100	SCH ADMIN SAL-COAKLEY ADM		\$ 352,350	\$ 259,805	\$ -			\$ 90,025	\$ 2,520	
39472210	511100	SCH ADMIN SAL-SENIOR HIGH ADM		\$ 257,018	\$ 181,630	\$ -	\$ 14,186		\$ 57,190	\$ 4,012	
30102210	511200	SCH ADMIN SAL-SUB,OT,PEAK LOAD		\$ 22,550	\$ 41,841	\$ -			\$ 1,911	\$ (21,202)	
31402210	511200	SCH ADMIN SAL-CLERKS-WILLETT		\$ 80,236	\$ 60,185	\$ -			\$ 17,500	\$ 2,551	
32422210	511200	SCH ADMIN SAL-CLERKS-BALCH		\$ 44,724	\$ 33,861	\$ -			\$ 9,615	\$ 1,248	
33422210	511200	SCH ADMIN SAL-CLERKS CALLAHAN		\$ 41,060	\$ 32,101	\$ -			\$ 8,563	\$ 396	
34422210	511200	SCH ADMIN SAL-CLERKS CLEVELAND		\$ 39,109	\$ 30,577	\$ -			\$ 8,157	\$ 376	
35422210	511200	SCH ADMIN SAL-CLERKS OLDHAM		\$ 43,160	\$ 32,801	\$ -			\$ 9,945	\$ 414	
36422210	511200	SCH ADMIN SAL-CLERKS PRESCOTT		\$ 45,288	\$ 34,411	\$ -			\$ 10,444	\$ 433	
38442210	511200	SCH ADMIN SAL-CLERK COAKLEY MS		\$ 57,646	\$ 46,585	\$ -			\$ 11,056	\$ 5	
39472210	511200	SCH ADMIN SAL-CLERK HIGH SCH		\$ 105,405	\$ 5,808	\$ -	\$ 73,059		\$ 19,286	\$ 7,252	
30422210	519200	ELEMENTARY SAL LEADER-STIPENDS		\$ -	\$ 2,025	\$ -				\$ (2,025)	
38442210	519200	CMS-SAL-LEADERS STIPENDS		\$ -	\$ 1,013	\$ -				\$ (1,013)	
39472210	519200	NHS-SAL LEADERS -STIPENDS		\$ -	\$ 3,025	\$ -				\$ (3,025)	
31112210	573100	SCH ADMIN DUES-WILLETT		\$ 636	\$ -	\$ -				\$ 636	
32112210	573100	SCH ADMIN DUES-BALCH		\$ 1,097	\$ -	\$ -				\$ 1,097	
33112210	573100	SCH ADMIN DUES-CALLAHAN		\$ 1,128	\$ -	\$ -				\$ 1,128	
34112210	573100	SCH ADMIN DUES-CLEVELAND		\$ 1,501	\$ -	\$ -				\$ 1,501	
35112210	573100	SCH ADMIN DUES-OLDHAM		\$ 1,050	\$ -	\$ -				\$ 1,050	
36112210	573100	SCH ADMIN DUES-PRESCOTT		\$ 1,153	\$ -	\$ -				\$ 1,153	
38112210	573100	SCH ADMIN DUES-COAKLEY		\$ 1,358	\$ -	\$ -				\$ 1,358	
39112210	573100	SCH ADMIN DUES-HS		\$ 6,028	\$ -	\$ -				\$ 6,028	
31412210	578200	SCH IS/TB-WILLETT INST SUPP		\$ 1,050	\$ 62	\$ 10				\$ 977	
32432210	578200	SCH IS/TB-BALCH INSTSUPPLIES		\$ 350	\$ 88	\$ 97				\$ 166	postage
33432210	578200	SCH IS/TB-CALLAHAN INST SUPP		\$ 350	\$ 1,440	\$ 6,167				\$ (7,256)	postage and supplies - recode some instructional
34432210	578200	SCH IS/TB-CLEVELAND INST SUPP		\$ 350	\$ 473	\$ 189				\$ (312)	postage and office supplies
35432210	578200	SCH IS/TB-OLDHAM INST SUPP		\$ 350	\$ 98	\$ 97				\$ 155	postage
36432210	578200	SCH IS/TB-PRESCOTT INST SUPP		\$ 350	\$ 241	\$ 421				\$ (311)	postage and office supplies
39182210	578200	SCH IS/TB-SHS GUIDANCE IS		\$ -	\$ 108	\$ -				\$ (108)	
39182210	527200	SCH IS/TB-SHS GUIDANCE IS		\$ -	\$ 5,346	\$ 242				\$ (5,588)	
39182210	551200	SCH IS/TB-SHS GUIDANCE IS		\$ -	\$ -	\$ -				\$ -	
39482210	538400	SCH CONT FEE-GRAD SHS		\$ 7,790	\$ 2,740	\$ 4,957				\$ 93	Graduation Expenses
39482210	578200	MISC EXPENSES		\$ 1,500	\$ -	\$ -				\$ 1,500	
31122250	539100	SCH ADMIN COPIER LEASE-WILLETT		\$ 2,432	\$ -	\$ -				\$ 2,432	

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32122250	539100	SCH ADMIN COPIER LEASE-BALCH		\$ 2,991	\$ -	\$ -				\$ 2,991	
33122250	539100	SCH ADMIN COPIER LEASE-CALLLAH		\$ 1,809	\$ -	\$ -				\$ 1,809	copy machine lease expenditures - will recode at year end to indiv school accounts
34122250	539100	SCH ADMIN COPIER LEASE-CLEVELA		\$ 1,809	\$ -	\$ -				\$ 1,809	
35122250	539100	SCH ADMIN COPIER LEASE-OLDHAM		\$ 1,809	\$ -	\$ -				\$ 1,809	
36122250	539100	SCH ADMIN COPIER LEASE-PRESCOT		\$ 2,432	\$ -	\$ -				\$ 2,432	
38122250	539100	SCH ADMIN COPIER LEASE-COAKLEY		\$ 2,991	\$ -	\$ -				\$ 2,991	
39122250	539100	SCH ADMIN COPIER LEASE-HS		\$ 1,809	\$ -	\$ -				\$ 1,809	
		Classroom Teachers									
30422305	511101	DISTRICT WIDE CLASSROOM SALARY		\$ 181,576	\$ 92,676	\$ -	\$ 28,515		\$ 64,160	\$ (3,775)	
30502305	511000	SCH INSTR SAL-SPEC ED LEAD		\$ 84,438	\$ 53,968	\$ -			\$ 28,571	\$ 1,899	
30502305	511101	SCH INST SAL-SPEC SERV		\$ -	\$ 7,129	\$ -	\$ (7,129)			\$ -	
31402305	511100	SCH INSTR SAL-FULL DAY KINDER		\$ 1,297,832	\$ 889,504	\$ -	\$ 15,538		\$ 440,359	\$ (47,569)	
31502305	511100	SCH SAL WLT-SPECIAL SERVICES- PK		\$ 594,731	\$ 337,653	\$ -	\$ 731		\$ 203,224	\$ 53,123	
31502305	511101	SCH INST SAL-SPEC SERV		\$ 54,627	\$ 16,808	\$ -	\$ 14,707		\$ 18,909	\$ 4,202	
31402305	511101	WLT-ELM-SAL (TEACHERS, CLASS)	INACTIVATE ACCOUNT	\$ -	\$ 14,548	\$ -	\$ (14,548)			\$ -	
31402305	519200	WLT-ELM-SAL-STIPENDS	INACTIVATE ACCOUNT	\$ -	\$ 990	\$ -	\$ (990)			\$ -	
31502305	519200	WLT-SPED (TEACHERS, CL STIP	INACTIVATE ACCOUNT	\$ -	\$ 731	\$ -	\$ (731)			\$ -	
31622305	511101	SAL-PROF F/T-SPECIAL		\$ 77,669	\$ 62,297	\$ -			\$ 40,048	\$ (24,676)	
31822305	511100	WLT/LMPA-ART (TEACHERS, CLASS)		\$ 9,456	\$ 5,075	\$ -			\$ 3,273	\$ 1,108	
31832305	511100	SCH INST SAL-SPEC SERV PE		\$ 39,488	\$ 15,188	\$ -			\$ 13,669	\$ 10,631	
31852305	511100	SCH INST SAL-SPEC SERV MUSIC		\$ 28,245	\$ 17,143	\$ -			\$ 8,120	\$ 2,981	
32422305	511100	SCH INST SAL-ELEM BALCH		\$ 1,552,479	\$ 786,849	\$ -	\$ 197,380		\$ 506,410	\$ 61,840	
32502305	511100	SCH SAL BAL-SPECIAL SERVICES		\$ 94,563	\$ 119,012	\$ -	\$ (57,183)		\$ 32,733	\$ (0)	
32502305	511101	SCH INST SAL-SPEC SERV		\$ 246,940	\$ 115,661	\$ -	\$ 42,742		\$ 83,164	\$ 5,373	
32422305	511101	BLC-ELM-SAL (TEACHERS, CLASS)	INACTIVATE ACCOUNT	\$ -	\$ 14,548	\$ -	\$ (14,548)		\$ -	\$ -	
32422305	519200	BLC-ELM-SAL-STIPENDS	INACTIVATE ACCOUNT	\$ -	\$ 731	\$ -	\$ (731)		\$ -	\$ -	
32622305	511101	SAL-PROF F/T-SPECIAL		\$ 110,029	\$ 94,341	\$ -	\$ 39,357		\$ 79,214	\$ (102,882)	
32822305	511100	SCH INST SAL-SPEC SERV ART		\$ 37,601	\$ 17,355	\$ -			\$ 13,016	\$ 7,230	
32832305	511100	SCH INST SAL-SPEC SERV PE		\$ 56,567	\$ 53,642	\$ -			\$ 19,581	\$ (16,656)	
32852305	511100	SCH INST SAL-SPEC SERV MUSIC		\$ 95,224	\$ 33,169	\$ -			\$ 32,668	\$ 29,386	
33422305	511100	SCH INST SAL-ELEM CALLAHAN		\$ 1,265,269	\$ 742,013	\$ -	\$ 51,921	\$ 32,233	\$ 433,963	\$ 5,138	
33502305	511100	SCH SAL CAL-SPECIAL SERVICES		\$ 276,865	\$ 453,599	\$ -	\$ (235,016)		\$ 95,838	\$ (37,556)	
33502305	511101	SCH INST SAL-SPEC SERV		\$ -	\$ 17,820	\$ -	\$ (17,820)			\$ -	
33422305	511101	CAL-ELM-SAL (TEACHERS, CLASS)	INACTIVATE ACCOUNT	\$ -	\$ 14,548	\$ -	\$ (14,548)		\$ -	\$ -	
33422305	519200	CAL-ELM-SAL-STIPENDS	INACTIVATE ACCOUNT	\$ -	\$ 731	\$ -	\$ (731)		\$ -	\$ -	
33622305	511101	SAL-PROF F/T-SPECIAL		\$ 93,515	\$ 32,076	\$ -	\$ 29,362		\$ 32,076	\$ (0)	
33822305	511100	SCH INST SAL-SPEC SERV ART		\$ 29,216	\$ 29,858	\$ 35			\$ 9,195	\$ (9,873)	
33832305	511100	SCH INST SAL-SPEC SERV PE		\$ 59,736	\$ 43,644	\$ -			\$ 19,640	\$ (3,548)	
33852305	511100	SCH INST SAL-SPEC SERV MUSIC		\$ 90,103	\$ 33,498	\$ -			\$ 21,322	\$ 35,283	
34422305	511100	SCH INST SAL-ELEM CLEVELAND		\$ 1,575,223	\$ 1,005,158	\$ -	\$ 14,410		\$ 537,481	\$ 18,173	
34422305	511101	CLE-ELM-SAL (TEACHERS, CLASS)	INACTIVATE ACCOUNT	\$ -	\$ 13,679	\$ -	\$ (13,679)		\$ -	\$ -	
34422305	519200	CLE-ELM-SAL-STIPENDS	INACTIVATE ACCOUNT	\$ -	\$ 731	\$ -	\$ (731)		\$ -	\$ -	
34502305	511100	SCH SAL CLE-SPECIAL SERVICES		\$ 212,689	\$ 78,384	\$ -	\$ 60,682		\$ 73,623	\$ (1)	
34502305	511101	SCH INST SAL-SPEC SERV		\$ 133,378	\$ 51,299	\$ -	\$ 35,910		\$ 46,169	\$ (0)	
34622305	511101	SAL-PROF F/T-SPECIAL		\$ 91,638	\$ 48,886	\$ -	\$ 11,326		\$ 31,427	\$ (0)	
34822305	511100	SCH INST SAL-SPEC SERV ART		\$ 39,847	\$ 29,630	\$ 0			\$ 13,793	\$ (3,576)	
34832305	511100	SCH INST SAL-SPEC SERV PE		\$ 68,368	\$ 46,017	\$ -			\$ 23,666	\$ (1,316)	
34852305	511100	SCH INST SAL-SPEC SERV MUSIC		\$ 142,205	\$ 112,058	\$ -			\$ 47,853	\$ (17,706)	
35422305	511100	SCH INST SAL-ELEM OLDHAM		\$ 1,072,006	\$ 423,143	\$ -	\$ 306,403	\$ (39,226)	\$ 379,771	\$ 1,915	
35502305	511100	SCH SAL OLD-SPECIAL SERVICES		\$ 188,901	\$ 71,289	\$ -	\$ 53,452		\$ 64,160	\$ 0	
35502305	511101	SCH INST SAL-SPEC SERV		\$ 80,637	\$ 67,845	\$ -			\$ 27,719	\$ (14,927)	
35422305	511101	OLD-ELM-SAL (TEACHERS, CLASS)	INACTIVATE ACCOUNT	\$ -	\$ 10,465	\$ -	\$ (10,465)		\$ -	\$ -	
35422305	519200	OLD-ELM-SAL-STIPENDS	INACTIVATE ACCOUNT	\$ -	\$ 731	\$ -	\$ (731)		\$ -	\$ -	
35622305	511101	SAL-PROF F/T-SPECIAL		\$ 42,316	\$ 2,979	\$ -	\$ 8,936		\$ 26,809	\$ 3,592	
35822305	511100	SCH INST SAL-SPEC SERV ART		\$ 38,675	\$ 8,709	\$ 13			\$ 13,093	\$ 16,859	
35832305	511100	SCH INST SAL-SPEC SERV PE		\$ 54,333	\$ 20,897	\$ -			\$ 18,808	\$ 14,628	
35852305	511100	SCH INST SAL-SPEC SERV MUSIC		\$ 121,096	\$ 78,733	\$ -			\$ 34,264	\$ 8,100	
36422305	511100	SCH INST SAL-ELEM PRESCOTT		\$ 1,220,429	\$ 767,925	\$ -	\$ 15,279		\$ 418,614	\$ 18,610	
36502305	511100	SCH SAL PRS-SPECIAL SERVICES		\$ 167,040	\$ 64,246	\$ -	\$ 44,972		\$ 57,821	\$ 1	
36502305	511101	SCH INST SAL-SPEC SERV		\$ 91,638	\$ 38,338	\$ -	\$ 25,293		\$ 31,427	\$ (3,419)	
36422305	511101	PRS-ELM-SAL (TEACHERS, CLASS)	INACTIVATE ACCOUNT	\$ -	\$ 14,548	\$ -	\$ (14,548)		\$ -	\$ -	
36422305	519200	PRS-ELM-SAL-STIPENDS	INACTIVATE ACCOUNT	\$ -	\$ 731	\$ -	\$ (731)		\$ -	\$ -	
36622305	511101	SAL-PROF F/T-SPECIAL		\$ 108,920	\$ 54,388	\$ -	\$ 12,568		\$ 37,703	\$ 4,261	

ORG	OBJ	ACCOUNT DESCRIPTION	NEW ACCOUNT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	ADJUSTS ENTERED IN MUNIS	ADJUSTS TO ENTER	PAYROLL & add EXPENSE ENCUMBRANCES	AVAILABLE BUDGET	NOTES
36822305	511100	SCH INST SAL-SPEC SERV ART		\$ 48,153	\$ 39,989	\$ 18			\$ 16,367	\$ (8,221)	
36832305	511100	SCH INST SAL-SPEC SERV PE		\$ 58,627	\$ 41,270	\$ -			\$ 20,000	\$ (2,642)	
36852305	511100	SCH INST SAL-SPEC SERV MUSIC		\$ 82,872	\$ 49,167	\$ -			\$ 24,400	\$ 9,305	
38442305	511100	SCH INST SAL-COAKLEY MS		\$ 4,420,203	\$ 2,868,654	\$ -	\$ 5,587		\$ 1,500,002	\$ 45,960	
38502305	511100	SCH SAL CMS-SPECIAL SERVICES		\$ 693,459	\$ 491,524	\$ -	\$ (106,347)		\$ 203,261	\$ 105,022	
38502305	511101	SCH INST SAL-SPEC SERV		\$ 381,347	\$ 170,250	\$ -	\$ 75,955		\$ 132,139	\$ 3,003	
38442305	511101	CMS-CMS-SAL (TEACHERS, CLASS)	INACTIVATE ACCOUNT	\$ -	\$ 5,587	\$ -	\$ (5,587)		\$ -	\$ -	
38622305	511101	SAL-PROF F/T-SPECIAL		\$ 90,788	\$ 28,858	\$ -	\$ 36,677		\$ 41,262	\$ (16,010)	
39472305	511100	SCH INST SAL-HIGH SCHOOL		\$ 6,130,678	\$ 3,851,530	\$ -	\$ (16,761)		\$ 2,002,425	\$ 293,484	
39502305	511100	SCH SAL SHS-SPECIAL SERVICES		\$ 691,459	\$ 457,405	\$ -	\$ (78,573)		\$ 200,559	\$ 112,068	
39502305	511101	SCH INST SAL-SPEC SERV		\$ 353,912	\$ 136,191	\$ -	\$ 95,333		\$ 122,572	\$ (184)	
39622305	511101	SAL-PROF F/T-SPECIAL	SCH INSTR SAL - ELL TEACH - HS	\$ 88,912	\$ 47,876	\$ -	\$ 10,259		\$ 30,777	\$ 0	
		Medical/Therapeutic Services									
30502320	511000	SCH ADMIN SAL-SPECIAL ED COOD	INACTIVATE ACCOUNT	\$ -	\$ 160,361	\$ -	\$ (160,361)			\$ -	
30502320	511100	D/W-SPED (MEDICAL SVCS)	INACTIVATE ACCOUNT	\$ -	\$ 29,593	\$ -	\$ (29,593)			\$ -	
30502320	511101	SCH INST SAL-SPEC SERV	SCH INST SAL-SPEC SERV - BCBA's	\$ 194,253	\$ 294,876	\$ -	\$ (14,939)	\$ (107,488)	\$ 66,584	\$ (44,781)	
31502320	511101	WLT-SPED (MEDICAL SVCS)	SCH INST SAL - PT - WILLETT	\$ 71,499	\$ 29,662	\$ -	\$ 12,665	\$ 9,324	\$ 24,146	\$ (4,298)	
31502320	511100	SCH INST SAL-SPEECH ELEM		\$ 168,985	\$ 103,991	\$ -	\$ 6,499		\$ 58,495	\$ 0	
32502320	511100	SCH INST SAL-SPEECH ELEM		\$ 90,788	\$ 78,860	\$ -	\$ (19,188)		\$ 31,427	\$ (311)	
33502320	511100	SCH INST SAL-SPEECH ELEM		\$ 87,057	\$ 39,775	\$ -	\$ 20,504		\$ 32,076	\$ (5,298)	
34502320	511100	SCH INST SAL-SPEECH ELEM		\$ 90,788	\$ 57,025	\$ -	\$ 3,564		\$ 32,076	\$ (1,877)	
34502320	511101	SCH INST SAL-SPEC SERV		\$ -	\$ 17,231	\$ -	\$ (17,231)		\$ -		
35502320	511100	SCH INST SAL-SPEECH ELEM		\$ 97,897	\$ 58,193	\$ -	\$ 5,037		\$ 32,733	\$ 1,934	
36502320	511100	SCH INST SAL-SPEECH ELEM		\$ 69,925	\$ 41,862	\$ -	\$ 2,616		\$ 23,547	\$ 1,900	
38502320	511100	SCH INST SAL-SPEECH CMS		\$ 91,638	\$ 64,387	\$ -	\$ (4,176)		\$ 31,427	\$ 0	
39502320	511100	SCH INST SAL-SPEECH ELEM		\$ 62,238	\$ 55,550	\$ -	\$ (14,856)		\$ 21,544	\$ (0)	
39502320	511101	NHS-SPED (MEDICAL SVCS)		\$ -	\$ 13,679	\$ -				\$ (13,679)	
30502320	519500	SAL-TRAVEL ALLOWANCE		\$ 1,025	\$ -	\$ -				\$ 1,025	
30502320	538400	SCH SPED - MEDICAL FEES		\$ 133,250	\$ 101,560	\$ 64,955				\$ (33,265)	SPED Contracted Medical Therapy Services - hearing, O&M, ABA
		Substitute Teachers									
32422324	511100	SCH INST SAL-ELEM BALCH		\$ -	\$ 196,717	\$ -	\$ (196,717)			\$ -	
32422324	511101	SCH INST SAL-SUB BALCH		\$ -	\$ 8,240	\$ -	\$ 14,616			\$ (22,856)	long term subs
34422324	511101	SCH INST SAL SUB CLEVELAND		\$ -	\$ 19,894	\$ -				\$ (19,894)	will be recodes for long/short subs
35422324	511101	SCH INST SAL SUB OLDHAM		\$ -	\$ 5,815	\$ -				\$ (5,815)	
36422324	511101	SCH INST SAL SUB PRESCOTT		\$ -	\$ 25,772	\$ -				\$ (25,772)	
38442324	511101	SCH INST SAL-SUBST- COAKLEY MS		\$ -	\$ 32,193	\$ -				\$ (32,193)	
39472324	511101	SCH INST SAL-SUBST HIGH SCHOOL		\$ -	\$ 19,750	\$ -				\$ (19,750)	
31402325	511800	SCH INST SAL-SUBSTELEM		\$ 40,359	\$ 22,351	\$ -				\$ 18,008	short term subs
32422325	511900	SCH INST SAL-SUB BALCH		\$ 40,359	\$ -	\$ -				\$ 40,359	
33422325	511900	SCH INST SAL-SUB CALLAHAN		\$ 40,359	\$ 12,108	\$ -				\$ 28,252	
34422325	511900	SCH INST SAL SUB CLEVELAND		\$ 40,359	\$ 11,003	\$ -				\$ 29,357	
35422325	511900	SCH INST SAL SUB OLDHAM		\$ 40,359	\$ 14,090	\$ -				\$ 26,269	
36422325	511900	SCH INST SAL SUB PRESCOTT		\$ 40,359	\$ -	\$ -				\$ 40,359	
38442325	511800	SCH INST SAL-SUBST- COAKLEY MS		\$ 61,500	\$ 15,686	\$ -				\$ 45,814	
39472325	511800	SCH INST SAL-SUBST HIGH SCHOOL		\$ 61,500	\$ 12,680	\$ -				\$ 48,820	
		Paraprofessionals									
31402330	511800	SCH INST SAL-PARA PROAIDES	SCH INST SAL-PARA PROAIDES - WILLETT	\$ 288,439	\$ 117,232	\$ -	\$ 67,772		\$ 94,854	\$ 8,581	Non- SPED Paraprofessionals
30502330	511800	SCH INST SAL-SP ED TUTORAIDES		\$ 120,130	\$ 145,416	\$ -				\$ (25,286)	
30502330	530714	SCH INST SAL-SP ED TUTORAIDES		\$ 5,500	\$ 32,057	\$ 17,383	\$ (27,627)			\$ (16,313)	Tutoring - review to close PO's that are complete
30502330	511807	SCH INST SAL-SPEDINST AIDES	SCH INST SAL-SPEDINST AIDES - LEAD	\$ 24,045	\$ 16,150	\$ -				\$ 7,895	
31502330	511807	SCH INST SAL-SPEDINST AIDES	SCH INST SAL-SPEDINST AIDES - WILLETT	\$ 378,255	\$ 599,771	\$ -	\$ 3,951		\$ 95,165	\$ (320,631)	
32502330	511807	SCH INST SAL-SPEDINST AIDES	SCH INST SAL-SPEDINST AIDES - BALCH	\$ 128,757	\$ 59,941	\$ -			\$ 50,591	\$ 18,225	
33502330	511807	SCH INST SAL-SPEDINST AIDES	SCH INST SAL-SPEDINST AIDES - CALLAHAN	\$ 124,372	\$ 68,466	\$ -			\$ 50,779	\$ 5,127	
34502330	511807	SCH INST SAL-SPEDINST AIDES	SCH INST SAL-SPEDINST AIDES - CLEVELAND	\$ 301,352	\$ 115,756	\$ -			\$ 84,735	\$ 100,861	
35502330	511807	SCH INST SAL-SPEDINST AIDES	SCH INST SAL-SPEDINST AIDES - OLDHAM	\$ 175,666	\$ 49,872	\$ -			\$ 42,757	\$ 83,037	
36502330	511807	SCH INST SAL-SPEDINST AIDES	SCH INST SAL-SPEDINST AIDES - PRESCOTT	\$ 98,990	\$ 53,620	\$ -			\$ 31,099	\$ 14,271	
38502330	511807	SCH INST SAL-SPEDINST AIDES	SCH INST SAL-SPEDINST AIDES - CMS	\$ 303,848	\$ 125,019	\$ -	\$ 6,673		\$ 88,339	\$ 83,816	
39502330	511807	SCH INST SAL-SPEDINST AIDES	SCH INST SAL-SPEDINST AIDES - HS	\$ 229,857	\$ 129,849	\$ -			\$ 100,485	\$ (477)	
33422330	511800	OTHER SAL-WAGES F/T		\$ 26,581	\$ -	\$ -				\$ 26,581	
38442330	511800	OTHER SAL-WAGES F/T		\$ 25,556	\$ 9,135	\$ -			\$ 8,794	\$ 7,627	

ORG	OBJ	ACCOUNT DESCRIPTION	NEW ACCOUNT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	ADJUSTS ENTERED IN MUNIS	ADJUSTS TO ENTER	PAYROLL & add EXPENSE ENCUMBRANCES	AVAILABLE BUDGET	NOTES
		Librarians/Media Center Directors									
31502340	511100	SCH INST SAL-SPEC SERV LIBRARY		\$ -	\$ -	\$ -				\$ -	
32502340	511100	SCH INST SAL-SPEC SERV LIBRARY		\$ 0	\$ 16,295	\$ -	\$ (16,295)			\$ -	
33502340	511100	SCH INST SAL-SPEC SERV LIBRARY		\$ -	\$ -	\$ -				\$ -	
34502340	511100	SCH INST SAL-SPEC SERV LIBRARY		\$ -	\$ -	\$ -				\$ -	
35502340	511100	SCH INST SAL-SPEC SERV LIBRARY		\$ -	\$ -	\$ -				\$ -	
36502340	511100	SCH INST SAL-SPEC SERV LIBRARY		\$ -	\$ -	\$ -				\$ -	
31862340	511100	SCH WILLETT LIBRARY DIRECTOR		\$ 73,390	\$ 35,235	\$ -	\$ 11,691		\$ 24,393	\$ 2,071	
32862340	511100	SCH BALCH LIBRARY DIRECTOR		\$ 59,446	\$ 38,297	\$ -	\$ 572		\$ 20,578	\$ 0	
33862340	511100	SCH CALLAHAN LIBRARY DIRECTOR		\$ 62,238	\$ 41,378	\$ -	\$ (684)		\$ 21,544	\$ 0	
34862340	511100	SCH CLEVELAND LIBRARY DIRECTOR		\$ 71,130	\$ 45,824	\$ -	\$ 684		\$ 24,622	\$ 0	
35862340	511100	SCH OLDHAM LIBRARY DIRECTOR		\$ 41,127	\$ 33,507	\$ -	\$ 6,214		\$ 20,579	\$ (19,173)	
36862340	511100	SCH PRESCOTT LIBRARY DIRECTOR		\$ 57,609	\$ 39,280	\$ -	\$ (2,182)		\$ 19,640	\$ 871	
38862340	511100	SCH INSTR SAL- LIBRARIAN CMS		\$ 78,197	\$ 51,129	\$ -			\$ 27,068	\$ (0)	
39862340	511100	SCH INST SAL- LIBRARIN SHS		\$ 68,025	\$ 44,478	\$ -			\$ 23,547	\$ (0)	
39862340	511800	SCH ADMIN SAL- LIB AIDES		\$ 37,000	\$ 27,385	\$ -			\$ 8,071	\$ 1,544	
39862340	539100	SCH CONTR SRVS-LIBRARY		\$ 14,500	\$ -	\$ -	\$ 14,512			\$ (12)	SHOULD BE LIBRARY SOFTWARE
		Professional Development									
30162354	511101	SCH INST SAL-CURR WKSHP		\$ 14,500	\$ 31,593	\$ 150				\$ (17,243)	Curriculum development stipends - OVERRIDE - do we want to recode to Title IIA
30162356	571100	SCH INST SAL-CONF/OTHER-TRAVEL		\$ 7,175	\$ 2,283	\$ 1,653				\$ 3,239	conference mileage reimbursement
30162356	579600	SCH INST SAL-TUITION REIMB		\$ 66,625	\$ 48,122	\$ 30,093				\$ (11,590)	
31162356	573100	SCH CONT FEE-DUES		\$ -	\$ 535	\$ -				\$ (535)	MSAA membership \$535
32162356	573100	SCH CONT FEE-DUES-BALCH		\$ -	\$ 634	\$ 89				\$ (723)	MSAA & NAESP memberships \$535
33162356	573100	SCH CONT FEES-DUES CALLAHAN		\$ -	\$ -	\$ -				\$ -	
34162356	573100	SCH CONT FEES-DUES CLEVELAND		\$ -	\$ 289	\$ 300				\$ (589)	MSAA membership \$289
35162356	573100	SCH CONT FEES-DUES OLDHAM		\$ -	\$ -	\$ 225				\$ (225)	
36162356	573100	SCH CONT FEES-DUES PRESCOTT		\$ -	\$ 300	\$ 315				\$ (615)	MSAA membership \$300
38162356	573100	SCH CONT FEES- DUES CMS		\$ -	\$ 1,358	\$ -				\$ (1,358)	MSAA/NAASP memberships \$1358
38162356	579600	SCH INST SAL-CONF/OTHER-CMS		\$ 7,278	\$ 3,576	\$ 1,925				\$ 1,777	conferences
39162356	573100	SCH CONT FEES- DUES SHS		\$ -	\$ 4,925	\$ 1,030				\$ (5,955)	NAASP student council \$95; NAASP honor society \$385; NEASC dues \$4125; MSSA dues \$320
39162356	579600	SCH INST SAL-CONF/OTHER-SHS		\$ 8,943	\$ 5,162	\$ 2,754				\$ 1,027	
31412356	579600	SCH INSTR SAL-CONF/WILLETT		\$ 3,895	\$ 1,235	\$ 570				\$ 2,090	
32432356	579600	SCH INST SAL-CONF/OTHER-BAL		\$ 3,588	\$ -	\$ 1,003				\$ 2,585	
33432356	579600	SCH INST SAL-CONF/OTHER-CAL		\$ 3,608	\$ -	\$ -				\$ 3,608	
34432356	579600	SCH INST SAL-CONF/OTHER-CLEV		\$ 4,408	\$ -	\$ 716				\$ 3,692	
35432356	579600	SCH INST SAL-CONF/OTHER-OLD		\$ 3,916	\$ -	\$ -				\$ 3,916	
36432356	579600	SCH INST SAL-CONF/OTHER-PRE		\$ 3,485	\$ 1,689	\$ -				\$ 1,796	
30162358	530714	SCH INST SAL-CURR WKSHP		\$ 112,524	\$ 67,774	\$ 26,018				\$ 18,732	
30162358	551200	SCH PD SOFTWARE APPLICATIONS		\$ 10,000	\$ -	\$ -	\$ 9,528			\$ 472	Teachpoint software application
30162352	511100	SCH ADMIN SAL-ASST SUPT	INACTIVATE ACCOUNT	\$ -	\$ -	\$ -				\$ -	
		Textbooks									
30112410	551100	SCH TEXTBOOKS - DISTRICTWIDE		\$ 300,000	\$ -	\$ 238,939				\$ 61,061	Pearson 6 yr MyView Literacy - Override - \$238,939.06
30112410	551200	INSTRUCTIONAL SUPPLIES		\$ 57,726	\$ 28,571	\$ 2,069				\$ 27,086	
31412410	551100	SCH IS/TB-WILLETT		\$ 18,174	\$ 5,985	\$ 7,746				\$ 4,444	instructional software appears to be in textbook accts for all schools
32432410	551100	SCH IS/TB-BALCH TEXTBOOKS		\$ 27,473	\$ 9,645	\$ 683				\$ 17,145	
33432410	551100	SCH IS/TB-CALLAHAN TEXTBOOKS		\$ 25,823	\$ 4,160	\$ 5,234				\$ 16,429	
34432410	551100	SCH IS/TB-CLEVELAND TEXTBOOKS		\$ 25,660	\$ 19,018	\$ 1,536				\$ 5,106	
35432410	551100	SCH IS/TB-OLDHAM TEXTBOOKS		\$ 32,025	\$ 10,520	\$ 286				\$ 21,220	
36432410	551100	SCH IS/TB-PRESCOTT TEXTBOOKS		\$ 19,595	\$ 6,481	\$ 9,275				\$ 3,838	
30502410	551200	SCH SPED - INSTR SUP/TEXTBK		\$ 22,550	\$ 18,435	\$ 50				\$ 4,065	includes testing ??
39722410	551100	SCH IS/TB-SHS BUSINESS TEXTBK		\$ 5,622	\$ 3,860	\$ 723				\$ 1,039	
39722410	578200	SCH IS/TB-SHS BUSINESS IS		\$ 1,696	\$ 1,430	\$ 198				\$ 68	
38742410	551100	SCH IS/TB-CMS ENGLISH TEXTBOOK		\$ 9,266	\$ 8,577	\$ 665				\$ 24	
39742410	551100	SCH IS/TB-SHS ENGLISH TEXTBK		\$ 7,867	\$ 6,425	\$ -				\$ 1,442	
39762410	527200	SCH IS/TB-SHS FOREIGN LANG TB		\$ 7,662	\$ 7,285	\$ -				\$ 377	
38772410	551100	SCH IS/TB-CMS MATH TEXTBOOKS		\$ 2,096	\$ 1,643	\$ 105				\$ 348	
39772410	551100	SCH IS/TB-SHS MATH TEXTBOOKS		\$ 1,020	\$ 307	\$ 621				\$ 92	
38782410	551100	SCH IS/TB-CMS SCIENCE TEXTBOOK		\$ 2,921	\$ 526	\$ 1,326				\$ 1,069	
39782410	551100	SCH IS/TB-SHS SCIENCE TEXTBOOK		\$ 4,638	\$ 3,835	\$ -				\$ 803	
38792410	551100	SCH IS/TB-CMS SOCSTUDIES TB		\$ 1,384	\$ 670	\$ 332				\$ 383	
39792410	551100	SCH IS/TB-SHS SOCSTUDIES TB		\$ 31,063	\$ 8,168	\$ 968				\$ 21,927	includes some innovation pathways expenses
39792410	551200	SCH IS/TB-SHS SOCSTUDIES IS		\$ 1,230	\$ 623	\$ 575				\$ 32	
38812410	551200	SCH IS/TB-CMS INS/SUP TECH ENG		\$ 6,765	\$ 3,863	\$ 1,506				\$ 1,396	
30852410	551200	SCH IS/TB-ELEM MUSIC INSTSUPP		\$ -	\$ 2,540	\$ 37				\$ (2,577)	
		Other Instructional Materials									
31412415	551200	SCH IS/TB-WILLETT INST SUPP		\$ 32,892	\$ 21,387	\$ 1,221				\$ 10,284	includes RISO supplies

ORG	OBJ	ACCOUNT DESCRIPTION	NEW ACCOUNT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	ADJUSTS ENTERED IN MUNIS	ADJUSTS TO ENTER	PAYROLL & add EXPENSE ENCUMBRANCES	AVAILABLE BUDGET	NOTES
32432415	551200	SCH IS/TB-BALCH INSTSUPPLIES		\$ 23,478	\$ 17,872	\$ 4,023				\$ 1,582	
33432415	551200	SCH IS/TB-CALLAHAN INST SUPP		\$ 16,419	\$ 9,854	\$ 292				\$ 6,273	
34432415	551200	SCH IS/TB-CLEVELAND INST SUPP		\$ 39,254	\$ 16,303	\$ 3,550				\$ 19,401	
35432415	551200	SCH IS/TB-OLDHAM INST SUPP		\$ 21,729	\$ 18,370	\$ 885				\$ 2,474	
36432415	551200	SCH IS/TB-PRESCOTT INST SUPP		\$ 29,461	\$ 24,827	\$ 1,229				\$ 3,404	
38452415	551200	SCH-INSTR SUP-CKLY		\$ 30,000	\$ -	\$ 14,803				\$ 15,197	
38732415	551200	SCH IS/TB CMS - DRAMA		\$ 718	\$ 369	\$ -				\$ 349	
38742415	551200	SCH IS/TB-CMS ENGLISH INST S		\$ 1,982	\$ 1,541	\$ 374				\$ 67	
39742415	551200	SCH IS/TB-SHS ENGLISH IS		\$ 1,978	\$ 2,593	\$ 796				\$ (1,410)	
38762415	527200	SCH IS/TB-CMS FOREIGN LANG I S		\$ 3,500	\$ 2,029	\$ 68				\$ 1,403	
38762415	551200	SCH IS/TB-CMS FOREIGN LANG I S		\$ 4,956	\$ -	\$ -				\$ 4,956	
39762415	551200	SCH IS/TB-SHS FOREIGN LANG I S		\$ 4,815	\$ 3,049	\$ 944				\$ 822	
38772415	551200	SCH IS/TB-CMS MATH INST SUPP		\$ 3,024	\$ 2,279	\$ (270)				\$ 1,015	
39772415	551200	SCH IS/TB-SHS MATH INST SUPP		\$ 2,901	\$ 2,899	\$ 19				\$ (16)	
30782415	551200	SCH IS/TB SCIENCE CLASS RM SUP		\$ 9,998	\$ 1,633	\$ 3,344				\$ 5,022	
38782415	527200	SCH IS/TB-CMS SCIENCE INST S		\$ 1,000	\$ 450	\$ -				\$ 550	
38782415	551200	SCH IS/TB-CMS SCIENCE INST S		\$ 12,274	\$ 7,203	\$ 1,017				\$ 4,054	
38792415	551200	SCH IS/TB-CMS SOCSTUDIES IS		\$ 1,792	\$ 1,075	\$ 23				\$ 694	
30822415	551200	SCH IS/TB-ELEM ART INST SUPP		\$ 14,350	\$ 206	\$ 159				\$ 13,985	
32822415	551200	BALCH ART EXPENDITURES		\$ -	\$ 2,597	\$ -				\$ (2,597)	
33822415	551200	CALLAHAN ART EXPEDITURES		\$ -	\$ 1,166	\$ -				\$ (1,166)	
34822415	551200	CLEVELAND ART EXPENDITURES		\$ -	\$ 1,889	\$ -				\$ (1,889)	
35822415	551200	OLDHAM ART EXPENDITURES		\$ -	\$ 894	\$ -				\$ (894)	
36822415	551200	PRESCOTT ART EXPENDITURES		\$ -	\$ 1,803	\$ -				\$ (1,803)	
38822415	551200	SCH IS/TB-CMS ART INSTSUPP		\$ 6,099	\$ 5,246	\$ 847				\$ 6	
39822415	551200	SCH IS/TB-SHS ART INST SUP		\$ 12,595	\$ 11,883	\$ 544				\$ 168	
30832415	551200	SCH IS/TB-ELEM PE INST SUPP		\$ 2,973	\$ 1,537	\$ 1,375				\$ 61	
38832415	551200	SCH IS/TB-CMS PE INST SUPP		\$ 9,020	\$ 2,627	\$ 614				\$ 5,779	
31842415	551300	SCH AUX AGCY-LIB BKS-WILLETT		\$ 1,635	\$ 1,899	\$ 93				\$ (357)	
32842415	551300	SCH AUX AGCY-LIB BKS-BALCH		\$ 2,592	\$ 2,222	\$ 76				\$ 294	
33842415	551300	SCH AUX AGCY-LIB BKS-CALLAHAN		\$ 2,170	\$ 2,125	\$ 30				\$ 15	
34842415	551300	SCH AUX AGCY-LIB BKS-CLEVELAND		\$ 4,850	\$ 4,372	\$ 29				\$ 449	
35842415	551300	SCH AUX AGCY-LIB BKS-OLDHAM		\$ 2,152	\$ 1,584	\$ 276				\$ 292	
36842415	551300	SCH AUX AGCY-LIB BKS-PRESCOTT		\$ 4,300	\$ 3,007	\$ 1,289				\$ 4	
38842415	551300	SCH AUX AGCY-LIB BKS-CMS		\$ 5,100	\$ 1,357	\$ 7				\$ 3,736	
39842415	551300	SCH AUX AGCY-LIB BKS-SHS		\$ 12,825	\$ -	\$ -				\$ 12,825	
30852415	551200	SCH IS - MUSIC		\$ 5,400	\$ -	\$ -				\$ 5,400	
38852415	527200	SCH IS/TB-CMS MUSIC INST SUPP		\$ 3,383	\$ 1,785	\$ 215				\$ 1,383	
39852415	527200	SCH IS/TB-SHS MUSIC INST SUPP		\$ -	\$ -	\$ 131				\$ (131)	
Instructional Equipment											
38452420	551200	SCH-INSTR EQUIP-CKLY		\$ 15,000	\$ -	\$ 7,201				\$ 7,799	Project Lead the Way expenses
30502420	551200	SCH SPED - EQUIP REP AND REP		\$ 12,300	\$ 3,382	\$ 1,355				\$ 7,563	SPED ed equip including IPADS
30782420	578200	SCH IS/TB SCIENCE CLASS RM SUP		\$ -	\$ 71	\$ -				\$ (71)	
39782420	551200	SCH IS/TB-SHS SCIENCE INST SUP		\$ 17,271	\$ 13,285	\$ 989				\$ 2,997	
39802420	551200	SCH IS/TB-SHS AV INSTSUP		\$ 4,100	\$ 2,633	\$ 69				\$ 1,398	
39812420	551200	SCH IS/TB-SHS INS/SUP TECH ENG		\$ 6,663	\$ 6,147	\$ -				\$ 516	
39832420	551200	SCH IS/TB-SHS PE INSTSUPP		\$ 5,843	\$ 2,725	\$ 1,830				\$ 1,288	
30852420	551200	SCH IS/TB-ELEM MUSIC INSTSUPP		\$ 1,673	\$ 1,074	\$ 1,102				\$ (503)	
General Classroom Supplies											
39142430	551100	SCH IS/TB-COPIER SUPPLIES SHS		\$ 7,483	\$ 2,703	\$ -				\$ 4,780	copy machine supplies
38452430	551200	SCH IS/TB-CMS ADMINST SUPP		\$ 28,694	\$ 26,428	\$ 3,743				\$ (1,477)	
39482430	551200	SCH IS/TB-SHS ADM INSTSUP		\$ 23,394	\$ 15,671	\$ 2,731				\$ 4,993	
Other Instructional Services											
30562440	530714	SCH SPED TUTOR SERVICES		\$ 37,550	\$ -	\$ -	\$ 27,627			\$ 9,923	outside Tutoring Services
Instructional Hardware											
32432453	539100	SCH INSTR HARDW-COPIERS-BALCH		\$ 3,744	\$ -	\$ -				\$ 3,744	copy machine lease expenditures thru March - will recode at year end to indiv school account
33432453	539100	SCH INSTR HARDW-COPIERS-CALLAH		\$ 4,863	\$ -	\$ -				\$ 4,863	
34432453	539100	SCH INSTR HARDW-COPIERS-CLEVEL		\$ 4,925	\$ -	\$ -				\$ 4,925	
35432453	539100	SCH INSTR HARDW-COPIERS-OLDHAM		\$ 4,800	\$ -	\$ -				\$ 4,800	
36432453	539100	SCH INSTR HARDW-COPIERS-PRESCO		\$ 3,618	\$ -	\$ -				\$ 3,618	
38452453	539100	SCH INSTR HARDW-COPIERS-COAKLE		\$ 7,729	\$ -	\$ -				\$ 7,729	
39482453	539100	SCH INSTR HARDW - COPIERS - HS		\$ 19,730	\$ -	\$ -				\$ 19,730	
38762453	527200	OTHER RENTALS		\$ 2,000	\$ 2,000	\$ -				\$ -	CMS Lab Maintenance
39762453	527200	SCH IS/TB-SHS FOREIGN LANG I S		\$ 2,000	\$ -	\$ -				\$ 2,000	
Instructional Software											
30112455	551200	SCH-INSTR SFTW-DW		\$ 155,796	\$ 65,088	\$ -	\$ 24,808			\$ 65,900	
31432455	551200	SCH-INSTR SFTW-WIL		\$ 600	\$ 600	\$ -				\$ -	
32432455	551200	SCH-INSTR SFTW-BAL		\$ 450	\$ 450	\$ -				\$ -	
33432455	551200	SCH-INSTR SFTW-CAL		\$ 300	\$ 300	\$ -				\$ -	

ORG	OBJ	ACCOUNT DESCRIPTION	NEW ACCOUNT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	ADJUSTS ENTERED IN MUNIS	ADJUSTS TO ENTER	PAYROLL & add EXPENSE ENCUMBRANCES	AVAILABLE BUDGET	NOTES
34432455	551200	SCH-INSTR SFTW-CLV		\$ 240	\$ 240	\$ -				\$ -	
35432455	551200	OLD-ELM-SUP (INST SFTW)		\$ 150	\$ 150	\$ -				\$ -	
36432455	551200	PRS-ELM-SUP (INST SFTW)		\$ 150	\$ 150	\$ -				\$ -	
		Guidance & Adjustment Counselors									
31192710	511100	SAL-PROF F/T		\$ -	\$ 8,404	\$ -	\$ (8,404)			\$ -	
32192710	511100	SAL-PROF F/T		\$ -	\$ 13,679	\$ -	\$ (13,679)			\$ -	
33192710	511100	SAL-PROF F/T		\$ -	\$ 13,967	\$ -	\$ (13,967)			\$ -	
34192710	511100	SAL-PROF F/T		\$ -	\$ 14,256	\$ -	\$ (14,256)			\$ -	
35192710	511100	SAL-PROF F/T		\$ -	\$ 9,229	\$ -	\$ (9,229)			\$ -	
36192710	511100	SAL-PROF F/T		\$ -	\$ 13,148	\$ -	\$ (13,148)			\$ -	
38192710	511100	SCH INSTSAL-CMS GUIDANCE		\$ 244,345	\$ 141,380	\$ -			\$ 81,346	\$ 21,619	
39192710	511100	SCH INST SAL-SHS GUIDANCE		\$ 443,237	\$ 311,413	\$ -	\$ 1,907		\$ 160,442	\$ (30,526)	
31502710	511100	SCH INST SAL-ADJCOUNSELELEM		\$ 59,989	\$ 8,404	\$ -	\$ 8,404		\$ 11,346	\$ 31,835	
32502710	511100	SCH INST SAL-ADJCOUNSELELEM		\$ 85,461	\$ 103,507	\$ -	\$ 13,679		\$ 30,777	\$ (62,502)	
33502710	511100	SCH INST SAL-ADJCOUNSELELEM		\$ 90,788	\$ 47,525	\$ -	\$ 13,967		\$ 38,990	\$ (9,695)	
34502710	511100	SCH INST SAL-ADJCOUNSELELEM		\$ 94,356	\$ 35,640	\$ -	\$ 14,256		\$ 32,076	\$ 12,383	
35502710	511100	SCH INST SAL-ADJCOUNSELELEM		\$ 59,989	\$ 23,073	\$ -	\$ 9,229		\$ 20,765	\$ 6,922	
36502710	511100	SCH INST SAL-ADJCOUNSELELEM		\$ 59,989	\$ 19,722	\$ -	\$ 13,148		\$ 29,583	\$ (2,463)	
38502710	511100	CMS SPED GUIDANCE		\$ -	\$ 53,707	\$ -			\$ 49,065	\$ (102,772)	
38192710	511101	SCH INST SAL-ADJCOUNS CMS		\$ 139,066	\$ 50,113	\$ -				\$ 88,953	
39502710	511101	SCH INST SAL-ADJCOUNS SHS		\$ 153,000	\$ 107,571	\$ -			\$ 56,499	\$ (11,070)	
38192710	511200	SCH ADMIN SAL- GUID SEC CMS		\$ 41,982	\$ 32,079	\$ -			\$ 8,355	\$ 1,548	
39192710	511200	SCH ADMIN SAL- GUID SEC SHS		\$ 45,910	\$ 34,743	\$ -			\$ 10,444	\$ 723	
39192710	511600	SCH INST SAL-SHS GUIDANCE		\$ 3,000	\$ 8,703	\$ -				\$ (5,703)	
39472710	519200	NHS - COUNS SAL-STIPENDS		\$ -	\$ 1,907	\$ -	\$ (1,907)			\$ -	
30182720	542400	SCH CONT FEE-TEST PROG		\$ 2,153	\$ -	\$ -				\$ 2,153	
39182710	551200	SCH IS GUIDANCE -HS		\$ 18,908	\$ -	\$ -				\$ 18,908	
		Psychological Services									
31502800	511100	SCH INST SAL-SCH PSYCHELEM	<i>SCH INST SAL-SCH PSYCHELEM- WILLETT</i>	\$ 34,157	\$ 11,561	\$ -	\$ 10,773		\$ 11,824	\$ 0	
32502800	511100	SCH INST SAL-SCH PSYCHELEM	<i>SCH INST SAL-SCH PSYCHELEM- BALCH</i>	\$ 12,749	\$ 11,944	\$ -	\$ (3,608)		\$ 4,413	\$ 0	
33502800	511100	SCH INST SAL-SCH PSYCHELEM	<i>SCH INST SAL-SCH PSYCHELEM - CALLAHAN</i>	\$ 12,749	\$ 6,865	\$ -	\$ 1,471		\$ 4,413	\$ (0)	
34502800	511100	SCH INST SAL-SCH PSYCHELEM	<i>SCH INST SAL-SCH PSYCHELEM - CLEVELAND</i>	\$ 12,749	\$ 6,865	\$ -	\$ 1,471		\$ 4,413	\$ (0)	
35502800	511100	SCH INST SAL-SCH PSYCHELEM	<i>SCH INST SAL-SCH PSYCHELEM - OLDHAM</i>	\$ 12,749	\$ 6,865	\$ -	\$ 1,471		\$ 4,413	\$ 0	
36502800	511100	SCH INST SAL-SCH PSYCHELEM	<i>SCH INST SAL-SCH PSYCHELEM - PRESCOTT</i>	\$ 12,749	\$ 11,768	\$ -	\$ (3,432)		\$ 4,413	\$ 0	
38502800	511100	SCH INST SAL-SCH PSYCHELEM	<i>SCH INST SAL-SCH PSYCHELEM - CMS</i>	\$ 34,157	\$ 30,479	\$ -	\$ (8,145)		\$ 11,824	\$ 0	
39502800	511100	SCH INST SAL-SCHPSYCH SHS		\$ 94,563	\$ 61,830	\$ -			\$ 32,733	\$ (0)	
		Total Instructional Services (2000)		\$ 35,288,960	\$ 22,530,789	\$ 493,011	\$ 510,293	\$ (105,157)	\$ 10,776,212	\$ 1,083,813	
		Other School Services (3000)									
		Other than Instructional Services									
		Attendance & Parent Liaison Services									
30103100	530714	SCH ADMIN SAL-PARENT LIAISON		\$ 15,888	\$ 4,752	\$ 10,022				\$ 1,113	translation services - SPED to review encumbrance
30103100	578100	SCH ADMIN SAL-ATTND OFC		\$ 6,663	\$ 5,625	\$ -				\$ 1,038	School Safety Officer/Conference
		Medical/Health Services									
30273200	511100	<i>SCH AUX SAL-NURSES</i>		\$ 849,820	\$ 573,034	\$ -		\$ (15,278)	\$ 305,330	\$ (13,267)	
30273200	519200	<i>D/W-NRS-SAL-STIPENDS</i>		\$ 4,993	\$ 1,686	\$ -	\$ 1,499		\$ 1,686	\$ 122	Nurse Supervisor Stipend
30273200	511000	SCH AUX SAL-NURSE SUPV	INACTIVATE ACCOUNT	\$ -	\$ 1,499	\$ -	\$ (1,499)			\$ -	
30283200	550100	SCH AUX AGCY-NURSE SUPPLIES		\$ 16,735	\$ 5,956	\$ 2,975				\$ 7,804	
30283200	551200	SCH MED/HEALTH SOFTWARE		\$ 7,500	\$ -	\$ -	\$ 585			\$ 6,915	SNAP Nursing Software
		Transportation Services									
30523300	511000	<i>SPED-TRANSPORTATION DIRECTOR</i>		\$ 59,738	\$ 50,548	\$ -			\$ 9,190	\$ 0	
30523300	511200	<i>SPED-DISPATCHER</i>		\$ 46,973	\$ 41,237	\$ -			\$ 9,600	\$ (3,864)	Budget was below actual salary
30523300	511600	<i>SPED-TRANSPORTATION DRIVER</i>		\$ 456,125	\$ 436,348	\$ -			\$ 119,141	\$ (99,364)	Budget was below actual salary - increase in SPED students - raises - possible recode to REVOLVING
30523300	511800	<i>SPED-BUS MONITOR</i>		\$ 194,750	\$ 178,425	\$ -			\$ 39,990	\$ (23,664)	Budget was below actual salary - increase in SPED students - raises - possible recode to REVOLVING
30233300	533100	SCH TRANS - PUPILS		\$ 741,027	\$ 652,350	\$ 126,573			\$ 49,655	\$ (87,551)	YTD - thru March - BUS CONTRACT - added in increased encumbrances to try to pay all out of GF and leave money in revolving fund - REDUCED RATE March 13 - June for COVID-19 Shutdown - 56.1% of daily rate for COVID-19 Actual cell phone thru Feb
30523300	521500	SPED-CELLULAR SERVICE		\$ 14,150	\$ 3,559	\$ 1,625				\$ 8,966	
30523300	521700	SPED-IN-STATE TRANS-TOLLS/PRKG		\$ 51	\$ 46	\$ 0				\$ 5	
30523300	521800	SPED-OTHER OUT OF DISTRICT		\$ 2,625	\$ 806	\$ 247				\$ 1,573	mileage reimbursement

ORG	OBJ	ACCOUNT DESCRIPTION	NEW ACCOUNT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	ADJUSTS ENTERED IN MUNIS	ADJUSTS TO ENTER	PAYROLL & add EXPENSE ENCUMBRANCES	AVAILABLE BUDGET	NOTES
30523300	533300	SPED-TRANSPORT- MCKINNEY/VENTO		\$ 57,750	\$ 31,777	\$ 23,585				\$ 2,388	Actual paid thru March - TRANS to review encumbrances
30523300	539100	SPED-CONTRACTED SERVICES		\$ 73,500	\$ 79,243	\$ 32,247				\$ (37,989)	Actual paid thru Feb - TRANS to review encumbrances
30523300	543000	SPED-REPAIR & MAINTENANCE		\$ 51,450	\$ 32,393	\$ 9,354				\$ 9,703	
30523300	548000	SPED-GASOLINE		\$ 88,250	\$ 51,835	\$ -				\$ 36,415	Actual paid thru March
30523300	551200	SPED-INSTRUCTIONAL SUPPLIES	SPED TRANSPORTATION OFFICE SUPP	\$ 679	\$ 288	\$ 272				\$ 119	
30523300	573100	SPED-DUES MEMBERSHIPS & LICENSE		\$ 205	\$ 110	\$ 15				\$ 80	
		Food Services									
30103400	511900	SCH INST SAL-LUNCHROOM		\$ -	\$ 29,212	\$ -		\$ (29,212)		\$ -	
31203400	511900	SAL-WAGES P/T		\$ -	\$ 8,352	\$ -		\$ (8,352)		\$ -	
32203400	511900	SCH INST SAL-LUNCHROOM BALCH		\$ -	\$ 22,578	\$ -		\$ (22,578)		\$ -	
33203400	511900	SCH INST SAL-LUNCHROOM CALLAN		\$ -	\$ 9,190	\$ -		\$ (9,190)		\$ -	
34203400	511900	SCH INST SAL-LUNCHROOM CLEVE		\$ 0	\$ 8,954	\$ -		\$ (8,954)		\$ 0	
35203400	511900	SCH INST SAL-LUNCHROOM OLDHAM		\$ -	\$ 7,809	\$ -		\$ (7,809)		\$ -	
36203400	511900	SCH INST SAL-LUNCHROM PRESCOTT		\$ -	\$ 8,672	\$ -		\$ (8,672)		\$ -	
38203400	511900	SCH INST SAL-LUNCHROOM CMS		\$ -	\$ 40,218	\$ -		\$ (40,218)		\$ -	
39203400	511900	SCH INST SAL-LUNCHROOM SHS		\$ -	\$ 46,739	\$ -		\$ (46,739)		\$ -	
31203400	519200	WILLETT FOOD SERVICES-STIPENDS		\$ 9,558	\$ 5,733	\$ -		\$ 2,331	\$ 1,468	\$ 27	
32203400	519200	BLC-LUNCH SAL-STIPENDS		\$ 9,558	\$ 5,439	\$ -		\$ 1,865	\$ 1,399	\$ 856	
33203400	519200	CAL-LUNCH SAL-STIPENDS		\$ 9,558	\$ 6,061	\$ -		\$ 1,865	\$ 1,399	\$ 234	
34203400	519200	CLE-LUNCH SAL-STIPENDS		\$ 12,744	\$ 8,516	\$ -		\$ 2,112	\$ 1,896	\$ 220	
35203400	519200	OLD-LUNCH SAL-STIPENDS		\$ 9,558	\$ 6,061	\$ -		\$ 1,865	\$ 1,399	\$ 234	
36203400	519200	PRS-LUNCH SAL-STIPENDS		\$ 9,558	\$ 6,061	\$ -		\$ 1,865	\$ 1,399	\$ 234	
38203400	519200	CMS-LUNCH SAL-STIPENDS		\$ 19,116	\$ 12,121	\$ -		\$ 3,730	\$ 2,797	\$ 468	
39203400	519200	NHS-LUNCH SAL-STIPENDS		\$ 19,116	\$ 12,138	\$ -		\$ 3,712	\$ 2,797	\$ 468	
		Athletics									
30103510	511100	SCH ADMIN SAL- ATHLETIC DIR		\$ 118,338	\$ 78,516	\$ -			\$ 36,144	\$ 3,679	
30103510	511200	SCH ADMIN SAL- MUSIC SEC	SCH ADMIN SAL - ATHLETIC SEC	\$ 22,748	\$ 21,242	\$ -			\$ 5,998	\$ (4,492)	
39713510	511900	SCH INST SAL-SPORTS/COACH SHS		\$ 297,708	\$ 137,728	\$ -	\$ 64,896			\$ 95,085	
30713510	512800	SCH ATHLETICS - OFFICIALS		\$ 62,201	\$ 40,545	\$ 1,626				\$ 20,030	
30103510	519500	SAL-TRAVEL ALLOWANCE		\$ 2,563	\$ 200	\$ -	\$ 1,000		\$ 1,000	\$ 363	Travel Allowance per Contract - should be \$2500
30713510	519200	D/W-ATHLTCS SAL-STIPENDS		\$ -	\$ 2,400	\$ -				\$ (2,400)	recode - intermural sports
30713510	524000	SCH ATHLETICS-SUPPLIES/EQUIP		\$ 37,361	\$ 35,917	\$ 1,901				\$ (457)	
30713510	527300	SCH ATHLETICS-RENTALS		\$ 61,090	\$ 53,048	\$ 325				\$ 7,718	
30713510	531000	SCH ATHLETICS-MEDICAL		\$ 43,050	\$ 2,485	\$ 21,015				\$ 19,550	
30713510	531002	SCH ATHLETICS - INSURANCE		\$ 12,254	\$ 8,410	\$ 3,450				\$ 394	
30713510	533100	SCH ATHLETICS-TRANSP		\$ 38,955	\$ 38,955	\$ -				\$ -	
30713510	543000	SCH ATHLETICS - EQUIP REPAIR		\$ 13,428	\$ 13,121	\$ -				\$ 307	
30713510	551800	SCH ATHLETICS-AWARDS		\$ 2,050	\$ 1,047	\$ 1,003				\$ 0	
30713510	573100	SCH ATHLETICS-FEES,DUES		\$ 20,295	\$ 15,376	\$ 1,854				\$ 3,065	
30713510	578200	SCH ATHLETICS - OTHER		\$ 1,333	\$ 475	\$ 474				\$ 384	
39713510	519200	NHS-ATHLTCS SAL-STIPENDS	INACTIVATE ACCOUNT	\$ -	\$ 64,896	\$ -	\$ (64,896)			\$ -	
		Other Student Services									
30103520	511100	SCH ADMIN SAL- AV DIRECTOR		\$ 89,675	\$ 62,862	\$ -	\$ (300)		\$ 27,072	\$ 41	
38443520	519200	CMS-CMS-SAL-STIPENDS	INACTIVATE ACCOUNT	\$ -	\$ 1,290	\$ -	\$ (1,290)			\$ -	
38443520	511900	SCH INST SAL-CLUBS & ADVCMs		\$ 18,683	\$ 6,327	\$ -	\$ 1,290		\$ 9,483	\$ 1,583	MS Clubs/Advisor Stipends
39703520	511900	SCH INST SAL-CLUBS & ADV SHS		\$ 26,690	\$ 10,565	\$ -			\$ 14,948	\$ 1,177	HS Clubs/Advisor Stipends
30753520	519000	SCH FINE ARTS-STIPENDS		\$ 87,209	\$ 60,256	\$ -			\$ 16,989	\$ 9,964	
30753520	511800	SCH FINE ARTS-OPERATIONAL		\$ 14,773	\$ 10,453	\$ -				\$ 4,320	Custodial OT for Fine Arts
30103520	519500	SAL-TRAVEL ALLOWANCE		\$ 1,538	\$ 300	\$ -	\$ 900		\$ 300	\$ 38	Travel Allowance per Contract
39703520	530715	CONTRACTED SERVICE-MUSIC		\$ 3,500	\$ 274	\$ -				\$ 3,226	
39703520	551900	SUPPLIES-MUSIC		\$ 3,532	\$ -	\$ -				\$ 3,532	
39703520	552000	SUPPLIES-DRAMA		\$ 3,884	\$ 801	\$ 13				\$ 3,070	
30733520	511600	SCH FINE ARTS-DRAMA		\$ 2,101	\$ 3,401	\$ -				\$ (1,300)	
30753520	524100	SCH FINE ARTS-REP AND REP		\$ 39,209	\$ 35,724	\$ 2,055				\$ 1,431	
30753520	530714	SCH FINE ARTS-CONF & MEETING		\$ 2,050	\$ 2,050	\$ -				\$ -	
30753520	533100	SCH FINE ARTS-TRANSP		\$ 21,473	\$ 19,847	\$ 1,626				\$ -	
30753520	538400	SCH FINE ARTS-REG & PART FEES		\$ 6,800	\$ 9,060	\$ 1,315				\$ (3,575)	
30753520	559400	SCH FINE ARTS-OPERATIONAL		\$ 13,328	\$ 9,444	\$ 376				\$ 3,508	
30753520	578200	SCH FINE ARTS-OPERATIONAL		\$ 3,024	\$ 7	\$ 290				\$ 2,727	postage
		Total Other School Services (3000)		\$ 3,858,481	\$ 3,142,390	\$ 244,237	\$ 2,185	\$ (177,658)	\$ 661,078	\$ (13,751)	
		Operation & Maintenance of Plant (4000)									
		<i>Housekeeping activities relating to the physical plant and maintenance activities for grounds, buildings and equipment</i>									
		Custodial Services									
30304110	511100	SCH CUST SAL-DIRECTOR		\$ 94,163	\$ 39,202	\$ -	\$ 43,460		\$ 14,487	\$ (2,986)	

ORG	OBJ	ACCOUNT DESCRIPTION	NEW ACCOUNT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	ADJUSTS ENTERED IN MUNIS	ADJUSTS TO ENTER	PAYROLL & add EXPENSE ENCUMBRANCES	AVAILABLE BUDGET	NOTES
30304110	511200	SCH CUST SAL-CLERICAL		\$ 64,153	\$ 20,781	\$ -	\$ 31,350		\$ 12,140	\$ (118)	
30304110	511300	SCHOOL - BUILDINGS		\$ 119,975	\$ 116,086	\$ -	\$ 3,139		\$ 33,825	\$ (33,076)	
30304110	511800	OTHER SAL-WAGES F/T	INACTIVATE ACCOUNT	\$ -	\$ 3,139	\$ -	\$ (3,139)			\$ -	
31304110	511800	SCH CUST SAL-WILLETT		\$ 118,877	\$ 92,068	\$ -			\$ 21,976	\$ 4,833	
32304110	511800	SCH CUST SAL-BALCH		\$ 122,136	\$ 127,195	\$ -			\$ 31,161	\$ (36,220)	
33304110	511800	SCH CUST SAL-CALLAHAN		\$ 118,492	\$ 92,341	\$ -			\$ 21,976	\$ 4,175	
34304110	511800	SCH CUSTSAL-CLEVELAND		\$ 120,188	\$ 109,447	\$ -			\$ 26,443	\$ (15,702)	
35304110	511800	SCH CUST SAL-OLDHAM		\$ 118,778	\$ 93,959	\$ -			\$ 25,386	\$ (567)	
36304110	511800	SCH CUST SAL-PRESCOTT		\$ 120,085	\$ 91,829	\$ -			\$ 22,401	\$ 5,855	
38304110	511800	SCH CUST SAL-COAKLEY		\$ 296,545	\$ 225,905	\$ -			\$ 53,028	\$ 17,612	
39304110	511800	SCH CUST SAL-HIGH SCHOOL		\$ 405,460	\$ 342,469	\$ -			\$ 81,952	\$ (18,962)	
30344110	513100	SCH CUSTODIAL OVERTIME		\$ 37,925	\$ 28,146	\$ -				\$ 9,779	
31344110	513100	SCH OT TOWN- WILLETT		\$ 7,688	\$ 5,728	\$ -				\$ 1,960	
32344110	513100	SCH OT TOWN- BALCH		\$ 10,250	\$ 3,297	\$ -				\$ 6,953	
33344110	513100	SCH OT TOWN- CALLAHAN		\$ 6,663	\$ 3,352	\$ -				\$ 3,311	
34344110	513100	SCH OT TOWN- CLEVELAND		\$ 9,225	\$ 10,084	\$ -				\$ (859)	
35344110	513100	SCH OT TOWN- OLDHAM		\$ 7,688	\$ 10,193	\$ -				\$ (2,505)	
36344110	513100	SCH OT TOWN- PRESCOTT		\$ 8,713	\$ 5,685	\$ -				\$ 3,028	
38344110	513100	SCH OT TOWN- CMS		\$ 19,475	\$ 6,508	\$ -				\$ 12,967	
39344110	513100	SCH OT TOWN- S H S		\$ 25,625	\$ 12,134	\$ -				\$ 13,491	
31364110	545000	SCH CUST SUPPLIES-GEN SUP-WIL		\$ 10,250	\$ 183	\$ -				\$ 10,067	
32364110	545000	SCH CUST SUPPLIES-GEN SUP-BAL		\$ 8,713	\$ 6,187	\$ 5,632				\$ (3,106)	
33364110	545000	SCH CUST SUPPLIES-GEN SUP-CAL		\$ 7,688	\$ 6,198	\$ 3,355				\$ (1,864)	
34364110	545000	SCH CUST SUPPLIES-GEN SUP-CLE		\$ 8,200	\$ 8,263	\$ 125				\$ (188)	
35364110	545000	SCH CUST SUPPLIES-GEN SUP-OLD		\$ 6,663	\$ 7,172	\$ -				\$ (509)	
36364110	545000	SCH CUST SUPPLIES-GEN SUP-PRE		\$ 9,225	\$ 5,129	\$ 5,781				\$ (1,685)	
38364110	545000	SCH CUST GENERAL SUP-CMS		\$ 13,940	\$ 11,274	\$ 4,024				\$ (1,359)	
39364110	545000	SCH CUST SUPPLIES-GEN SUP-SHS		\$ 20,372	\$ 23,640	\$ 23,606				\$ (26,874)	
34364110	545001	SCH CUST SUPP-PAPER GOODS CLEV		\$ 4,736	\$ 1,446	\$ 3,290				\$ -	
32364110	545001	SCH CUST SUPP-PAPER GOODS-BAL		\$ 3,014	\$ 1,578	\$ 1,436				\$ -	
33364110	545001	SCH CUST SUPP-PAPER GOODS-CAL		\$ 1,507	\$ 856	\$ 884				\$ (233)	
38364110	545001	SCH CUST SUPP-PAPER GOODS-CMS		\$ 6,996	\$ 2,405	\$ 4,941				\$ (350)	
35364110	545001	SCH CUST SUPP-PAPER GOODS-OLD		\$ 1,722	\$ 1,243	\$ 479				\$ 0	
36364110	545001	SCH CUST SUPP-PAPER GOODS-PRE		\$ 2,583	\$ 272	\$ 2,311				\$ -	
39364110	545001	SCH CUST SUPP-PAPER GOODS-SHS		\$ 8,718	\$ 1,223	\$ 8,078				\$ (583)	
31364110	545001	SCH CUST SUPP-PAPER GOODS-WIL		\$ 2,906	\$ 1,483	\$ 1,423				\$ -	
34364110	545002	SCH CUST SUPP-SWEEP & MOP CLEV		\$ 861	\$ 256	\$ 605				\$ -	
32364110	545002	SCH CUST SUPP-SWEEP & MOP-BAL		\$ 581	\$ 365	\$ 216				\$ -	
33364110	545002	SCH CUST SUPP-SWEEP & MOP-CAL		\$ 538	\$ 156	\$ 382				\$ -	
38364110	545002	SCH CUST SUPP-SWEEP & MOP-CMS		\$ 861	\$ 243	\$ 618				\$ -	
35364110	545002	SCH CUST SUPP-SWEEP & MOP-OLD		\$ 646	\$ 358	\$ 288				\$ -	
36364110	545002	SCH CUST SUPP-SWEEP & MOP-PRE		\$ 592	\$ 277	\$ 315				\$ -	
39364110	545002	SCH CUST SUPP-SWEEP & MOP-SHS		\$ 1,292	\$ 412	\$ 880				\$ 0	
31364110	545002	SCH CUST SUPP-SWEEP & MOP-WIL		\$ 646	\$ 249	\$ 397				\$ -	
30364110	545000	SCH CUST SUPP-UNIFORMS		\$ 20,603	\$ 11,817	\$ 11,261				\$ (2,475)	
30324120	578600	SCH GRND MAINT-GROUNDS MAINT	INACTIVATE ACCOUNT	\$ -	\$ 825	\$ 68	\$ (825)			\$ (68)	
32384120	521100	SCH UTIL - OIL - BAL		\$ 42,824	\$ 29,734	\$ 13,090				\$ (0)	
33384120	521300	SCH UTIL - GAS - CAL		\$ 26,355	\$ 7,572	\$ -				\$ 18,783	
34384120	521300	SCH UTIL - GAS - CLE		\$ 65,090	\$ 30,226	\$ 38,257				\$ (3,393)	
35384120	521300	SCH UTIL - GAS - OLD		\$ 42,074	\$ 22,476	\$ 27,127				\$ (7,528)	
36384120	521300	SCH UTIL - GAS - PRE		\$ 44,132	\$ 20,287	\$ 32,025				\$ (8,180)	
39384120	521300	SCH UTIL - GAS - SHS		\$ 77,196	\$ 46,906	\$ 46,935				\$ (16,644)	
30314130	524200	SCH MAINT BLDG - HAZARD WASTE		\$ 1,025	\$ -	\$ -				\$ 1,025	
30314130	529107	SCH MAINT BLDG- RUBBISH REM		\$ 77,015	\$ 47,598	\$ 31,872				\$ (2,454)	
30384130	521200	SCH UTIL - ELEC- ADMIN		\$ 176,042	\$ 168,915	\$ 25,130				\$ (18,002)	
30384130	521201	SCH UTIL-ELEC-SAVAGE CENTER		\$ 216	\$ -	\$ -				\$ 216	
38384130	521200	SCH UTIL - ELECT - CMS		\$ 249,453	\$ 294,204	\$ 29,829				\$ (74,581)	
39384130	521200	SCH UTIL - ELECT - SHS		\$ 302,516	\$ 199,218	\$ 36,141				\$ 67,157	
32384130	521200	SCH UTIL - ELECT - BAL		\$ 28,341	\$ 29,432	\$ 3,366				\$ (4,457)	
33384130	521200	SCH UTIL - ELECT - CAL		\$ 29,363	\$ 14,545	\$ 4,060				\$ 10,759	
34384130	521200	SCH UTIL - ELECT - CLE		\$ 24,529	\$ 13,734	\$ 3,541				\$ 7,254	
35384130	521200	SCH UTIL - ELECT - OLD		\$ 46,737	\$ 32,430	\$ 6,198				\$ 8,109	
36384130	521200	SCH UTIL - ELECT - PRE		\$ 31,500	\$ 19,026	\$ 4,454				\$ 8,020	

ORG	OBJ	ACCOUNT DESCRIPTION	NEW ACCOUNT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	ADJUSTS ENTERED IN MUNIS	ADJUSTS TO ENTER	PAYROLL & add EXPENSE ENCUMBRANCES	AVAILABLE BUDGET	NOTES
31384130	521200	SCH UTIL - ELECT - WIL		\$ 81,375	\$ 74,395	\$ 11,673				\$ (4,693)	
32384130	521300	SCH UTIL - GAS - BAL		\$ 2,069	\$ 815	\$ 44,970				\$ (43,716)	
38384130	521300	SCH UTIL - GAS - CMS		\$ 1,272	\$ 589	\$ -				\$ 683	
31384130	521500	SCH UTIL - TELE -WILLETT		\$ 525	\$ 265	\$ -				\$ 260	
32384130	521500	SCH UTIL - TELEP - BAL		\$ 525	\$ 425	\$ 6,388				\$ (6,288)	
33384130	521500	SCH UTIL - TELEP - CAL		\$ 945	\$ 758	\$ -				\$ 187	
34384130	521500	SCH UTIL - TELEP - CLE		\$ 1,050	\$ 838	\$ -				\$ 212	
35384130	521500	SCH UTIL - TELEP - OLD		\$ 1,050	\$ 810	\$ -				\$ 240	
36384130	521500	SCH UTIL - TELEP - PRE		\$ 630	\$ 507	\$ -				\$ 123	
38384130	521500	SCH UTIL - TELEP - CMS		\$ 1,575	\$ 873	\$ -				\$ 702	
39384130	521500	SCH UTIL - TELEP - SHS		\$ 14,700	\$ 7,950	\$ 6,131				\$ 619	
30384130	578100	SCH TELEPHONE-ADMINISTRATION		\$ 44,176	\$ 17,159	\$ 15,984				\$ 11,033	
30384130	521500	SCH UTIL-TELEPHONE EQUIPMENT		\$ 525	\$ 301	\$ -				\$ 224	
30384130	523400	SCH - UTIL - WATER - ADMIN		\$ 16,706	\$ 9,008	\$ 7,252				\$ 446	
32384130	523400	SCH UTIL - WATER - BAL		\$ 7,954	\$ 6,069	\$ 3,453				\$ (1,567)	
33384130	523400	SCH UTIL - WATER - CAL		\$ 9,818	\$ 4,119	\$ 4,262				\$ 1,438	
34384130	523400	SCH UTIL - WATER - CLE		\$ 11,970	\$ 5,690	\$ 5,196				\$ 1,084	
38384130	523400	SCH UTIL - WATER - CMS		\$ 24,833	\$ 8,901	\$ 10,780				\$ 5,152	
35384130	523400	SCH UTIL - WATER - OLD		\$ 10,920	\$ 4,186	\$ 4,740				\$ 1,994	
36384130	523400	SCH UTIL - WATER - PRE		\$ 7,245	\$ 4,109	\$ 3,145				\$ (9)	
39384130	523400	SCH UTIL - WATER - SHS		\$ 18,732	\$ 16,869	\$ 8,131				\$ (6,268)	
31384130	523400	SCH UTIL - WATER - WIL		\$ 10,500	\$ 8,183	\$ 4,558				\$ (2,241)	
Maintenance of Grounds											
30304210	511100	SCH CUST SAL-DIRECTOR	INACTIVATE ACCOUNT	\$ -	\$ 43,460	\$ -	\$ (43,460)			\$ -	
30304210	511200	SCH CUST SAL-CLERICAL	INACTIVATE ACCOUNT	\$ -	\$ 31,350	\$ -	\$ (31,350)			\$ -	
30304210	511800	SCH CUST SAL-GRNDS CREW		\$ 208,893	\$ 141,074	\$ -			\$ 44,531	\$ 23,288	
30324210	578600	SCH GRND MAINT-GROUNDS MAINT		\$ 26,650	\$ 34,223	\$ 1,216	\$ 825			\$ (9,613)	
30324210	578601	SCH GRND MAINT-BITUMUNIOUS REP		\$ 24,600	\$ 1,575	\$ -				\$ 23,025	
30324210	578602	SCH GRND MAINT-EQUIP & VEHICLE		\$ 48,175	\$ 10,776	\$ 13,807				\$ 23,593	
30324210	578603	SCH GRND MAINT-GAS & LUBE		\$ 12,864	\$ 8,391	\$ -				\$ 4,473	
30324210	578604	SCH GRND MAINT-REPLACE EQUIP		\$ 33,825	\$ -	\$ -				\$ 33,825	
30324210	578605	SCH GRND MAINT-REPAINT PKG AR		\$ 5,125	\$ 4,445	\$ 3,180				\$ (2,500)	
Maintenance of Buildings											
30304220	511100	SCH CUST SAL-DIRECTOR	INACTIVATE ACCOUNT	\$ -	\$ -	\$ -				\$ -	
30304220	511200	SCH CUST SAL-CLERICAL	INACTIVATE ACCOUNT	\$ -	\$ -	\$ -				\$ -	
30304220	511800	SCH CUST SAL-CRAFTSMAN		\$ 203,091	\$ 180,281	\$ -			\$ 33,487	\$ (10,677)	
31314220	578304	SCH MAINT BLDG - ELECT - WIL		\$ 5,125	\$ 862	\$ 4,763				\$ (500)	
32314220	578304	SCH MAINT BLDG - ELECT - BAL		\$ 1,538	\$ -	\$ 1,538				\$ -	
33314220	578304	SCH MAINT BLDG - ELECT - CAL		\$ 3,075	\$ 378	\$ 2,697				\$ -	
34314220	578304	SCH MAINT BLDG - ELECT - CLEVE		\$ 4,100	\$ -	\$ 4,100				\$ -	
35314220	578304	SCH MAINT BLDG - ELECT - OLD		\$ 1,538	\$ 1,047	\$ 491				\$ -	
36314220	578304	SCH MAINT BLDG - ELECT - PRE		\$ 3,075	\$ 1,354	\$ 1,721				\$ -	
38314220	578304	SCH MAINT BLDG - ELECT - CMS		\$ 6,150	\$ 943	\$ 5,207				\$ -	
39314220	578304	SCH MAINT BLDG ELECT - SHS		\$ 10,250	\$ 3,750	\$ 8,712				\$ (2,212)	
30314220	578300	SCH MAINT BLDG-GEN MAINT-SAVAG		\$ 5,335	\$ 9,272	\$ 1,776				\$ (5,713)	
31314220	578300	SCH MAINT BLDG GEN MAINT-WIL		\$ 5,125	\$ 4,729	\$ 2,342				\$ (1,946)	
32314220	578300	SCH MAINT BLDG-GEN MAINT-BAL		\$ 10,250	\$ 3,132	\$ 80				\$ 7,038	
33314220	578300	SCH MAINT BLDG-GEN MAINT-CAL		\$ 3,075	\$ 1,309	\$ 1,189				\$ 576	
34314220	578300	SCH MAINT BLDG-GEN MAINT-CLE		\$ 5,125	\$ 2,659	\$ 70				\$ 2,396	
35314220	578300	SCH MAINT BLDG-GEN MAINT-OLD		\$ 5,125	\$ 3,459	\$ 3,006				\$ (1,340)	
36314220	578300	SCH MAINT BLDG GEN MAINT-PRE		\$ 5,125	\$ 5,692	\$ 3,642				\$ (4,210)	
38314220	578300	SCH MAINT BLDG GEN MAINT-CMS		\$ 15,375	\$ 12,641	\$ 1,831				\$ 903	
39314220	578300	SCH MAINT BLDG GEN MAINT-SHS		\$ 25,625	\$ 15,880	\$ -				\$ 9,745	
31314220	524201	SCH MAINT BLDG PLUMBING-WIL		\$ 6,150	\$ 1,618	\$ 4,532				\$ -	
32314220	524201	SCH MAINT BLDG PLUMBING-BALCH		\$ 6,663	\$ 4,221	\$ 2,442				\$ (0)	
33314220	524201	SCH MAINT BLDG PLUMBING-CAL		\$ 5,125	\$ 9,878	\$ 247				\$ (5,000)	
34314220	524201	SCH MAINT BLDG PLUMBING-CLEVE		\$ 6,150	\$ 3,125	\$ 3,025				\$ -	
35314220	524201	SCH MAINT BLDG PLUMBING-OLD		\$ 5,638	\$ 2,575	\$ 3,063				\$ -	
36314220	524201	SCH MAINT BLDG PLUMBING-PRE		\$ 9,225	\$ 7,157	\$ 2,068				\$ -	
38314220	524201	SCH MAINT BLDG PLUMBING - CMS		\$ 13,325	\$ 4,748	\$ 8,577				\$ -	
39314220	524201	SCH MAINT BLDG PLUMBING - SHS		\$ 13,325	\$ 5,858	\$ 7,467				\$ -	
32314220	578301	SCH MAINT BLDG-BOILER MNT-BAL		\$ 4,613	\$ 9,286	\$ -				\$ (4,673)	

ORG	OBJ	ACCOUNT DESCRIPTION	NEW ACCOUNT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	ADJUSTS ENTERED IN MUNIS	ADJUSTS TO ENTER	PAYROLL & add EXPENSE ENCUMBRANCES	AVAILABLE BUDGET	NOTES
33314220	578301	SCH MAINT BLDG-BOILER MTN-CAL		\$ 2,050	\$ 1,596	\$ -				\$ 454	
34314220	578301	SCH MAINT BLDG-BOILER MNT-CLE		\$ 1,538	\$ 3,935	\$ -				\$ (2,397)	
35314220	578301	SCH MAINT BLDG-BOILER MTN-OLD		\$ 3,075	\$ 1,474	\$ -				\$ 1,601	
36314220	578301	SCH MAINT BLDG-BOILER MTN-PRE		\$ 2,050	\$ 2,321	\$ -				\$ (271)	
39314220	578301	SCH MAINT BLDG-BOILER MTN-SHS		\$ 14,863	\$ 4,233	\$ -				\$ 10,630	
31314220	578303	SCH MAINT BLDG-DOORS-WILL		\$ 1,025	\$ -	\$ -				\$ 1,025	
32314220	578303	SCH MAINT BLDG-DOORS-BALCH		\$ 1,230	\$ 70	\$ -				\$ 1,160	
33314220	578303	SCH MAINT BLDG-DOORS-CAL		\$ 1,230	\$ -	\$ -				\$ 1,230	
34314220	578303	SCH MAINT BLDG-DOORS-CLEV		\$ 1,230	\$ -	\$ -				\$ 1,230	
35314220	578303	SCH MAINT BLDG-DOORS-OLD		\$ 1,025	\$ -	\$ -				\$ 1,025	
36314220	578303	SCH MAINT BLDG-DOORS-PRE		\$ 1,025	\$ -	\$ -				\$ 1,025	
38314220	578303	SCH MAINT BLDG-DOORS - CMS		\$ 1,025	\$ -	\$ -				\$ 1,025	
39314220	578303	SCH MAINT BLDG-DOORS-HIGH SCH		\$ 1,538	\$ -	\$ -				\$ 1,538	
30314220	578304	SCH MAINT BLDG-ELECT-SAVAGE		\$ 513	\$ -	\$ -				\$ 513	
32314220	524200	SCH MAINT BLDG-ELEV MAINT BAL		\$ 2,563	\$ 1,760	\$ 803				\$ -	
38314220	524200	SCH MAINT BLDG-ELEV MAINT-CMS		\$ 8,200	\$ 5,077	\$ 3,124				\$ -	
30314220	524209	SCH MAINT BLDG-ELEV MAINT-SAV		\$ 1,025	\$ 7,249	\$ 1,256				\$ (7,480)	
39314220	524200	SCH MAINT BLDG-ELEV MAINT-SHS		\$ 6,714	\$ 2,167	\$ 4,547				\$ -	
30314220	524206	SCH MAINT BLDG-EMERG ROOF-SAV		\$ 513	\$ -	\$ -				\$ 513	
31314220	524206	SCH MAINT BLDG-EM ROOF REP-WIL		\$ 513	\$ -	\$ 513				\$ -	
32314220	524206	SCH MAINT BLDG-EM ROOF REP-BAL		\$ 718	\$ -	\$ 718				\$ -	
33314220	524206	SCH MAINT BLDG-EM ROOF REP-CAL		\$ 513	\$ 600	\$ 513				\$ (600)	
34314220	524206	SCH MAINT BLDG-EM ROOF REP-CLE		\$ 769	\$ 450	\$ 319				\$ -	
35314220	524206	SCH MAINT BLDG-EM ROOF REP-OLD		\$ 513	\$ 450	\$ 550				\$ (487)	
36314220	524206	SCH MAINT BLDG-EM ROOF REP-PRE		\$ 513	\$ -	\$ 513				\$ -	
38314220	524206	SCH MAINT BLDG-EM ROOF REP-CMS		\$ 1,025	\$ -	\$ 1,025				\$ -	
39314220	524206	SCH MAINT BLDG-EM ROOF REP-SHS		\$ 513	\$ 1,445	\$ 513				\$ (1,445)	
38314220	578306	SCH MAINT BLDG-EMER GEN-CMS		\$ 1,025	\$ 302	\$ 300				\$ 423	
31314220	578306	SCH MAINT BLDG-EMER GEN-WILL		\$ 1,025	\$ 1,452	\$ 280				\$ (707)	
31314220	524205	SCH MAINT BLDG-EXTERM SVC-WIL		\$ 820	\$ 600	\$ 220				\$ -	
32314220	524205	SCH MAINT BLDG-EXTERM SVC-BAL		\$ 820	\$ 675	\$ 145				\$ -	
33314220	524205	SCH MAINT BLDG-EXTERM SVC-CAL		\$ 820	\$ 675	\$ 145				\$ -	
34314220	524205	SCH MAINT BLDG-EXTERM SVC-CLE		\$ 820	\$ 875	\$ 145				\$ (200)	
35314220	524205	SCH MAINT BLDG-EXTERM SVC-OLD		\$ 820	\$ 800	\$ 145				\$ (125)	
36314220	524205	SCH MAINT BLDG-EXTERM SVC-PRE		\$ 820	\$ 675	\$ 145				\$ -	
38314220	524205	SCH MAINT BLDG-EXTERM SVC-CMS		\$ 1,435	\$ 1,334	\$ 701				\$ (600)	
39314220	524205	SCH MAINT BLDG-EXTERM SVC-SHS		\$ 2,358	\$ 1,874	\$ 569				\$ (85)	
31314220	524200	SCH MAINT BLDG-H & V WILLETT		\$ 15,375	\$ 2,965	\$ 13,655				\$ (1,245)	
32314220	524204	SCH MAINT BLDG-H & V ELEM-BAL		\$ 6,150	\$ 6,619	\$ 76				\$ (545)	
33314220	524204	SCH MAINT BLDG-H & V ELEM-CAL		\$ 3,075	\$ -	\$ -				\$ 3,075	
34314220	524204	SCH MAINT BLDG-H & V ELEM-CLE		\$ 5,638	\$ 5,023	\$ 3,952				\$ (3,338)	
35314220	524204	SCH MAINT BLDG-H & V ELEM-OLD		\$ 5,638	\$ 5,418	\$ 220				\$ (0)	
36314220	524204	SCH MAINT BLDG-H & V ELEM-PRE		\$ 5,638	\$ 1,637	\$ 4,823				\$ (822)	
38314220	524204	SCH MAINT BLDG-H & V - CMS		\$ 35,875	\$ 12,161	\$ 23,754				\$ (41)	
39314220	524204	SCH MAINT BLDG-H & V - SHS		\$ 44,075	\$ 28,960	\$ 28,109				\$ (12,994)	
30314220	542100	SCH MAINT BLDG-OFFICE SUPPLIES		\$ 1,630	\$ 2,485	\$ 765				\$ (1,620)	
30314220	578305	SCH MAINT BLDG-PAGING SERVICE		\$ 6,663	\$ 5,652	\$ 934				\$ 76	
30314220	524201	SCH MAINT BLDG-PLUMBING-SAVAGE		\$ 2,563	\$ 2,463	\$ 5,100				\$ (5,000)	
30314220	578307	SCH MAINT BLDG-SAFE CHK-SAV		\$ 308	\$ -	\$ -				\$ 308	
30314220	524208	SCH MAINT BLDGS-ASBESTOS-AHERA		\$ 5,125	\$ 3,380	\$ 1,550				\$ 195	
32314220	578302	SCH MAINT BLDG-VANDALISM-BAL		\$ 615	\$ -	\$ -				\$ 615	
33314220	578302	SCH MAINT BLDG-VANDALISM-CAL		\$ 769	\$ 311	\$ -				\$ 458	
34314220	578302	SCH MAINT BLDG-VANDALISM-CLE		\$ 513	\$ 1,822	\$ -				\$ (1,309)	
38314220	578302	SCH MAINT BLDG-VANDALISM-CMS		\$ 513	\$ -	\$ -				\$ 513	
35314220	578302	SCH MAINT BLDG-VANDALISM-OLD		\$ 513	\$ 346	\$ 1,206				\$ (1,039)	
36314220	578302	SCH MAINT BLDG-VANDALISM-PRE		\$ 769	\$ -	\$ -				\$ 769	
30314220	578302	SCH MAINT BLDG-VANDALISM-SAV		\$ 513	\$ -	\$ -				\$ 513	
39314220	578302	SCH MAINT BLDG-VANDALISM-SHS		\$ 769	\$ -	\$ -				\$ 769	
31314220	578302	SCH MAINT BLDG-VANDALISM-WIL		\$ 769	\$ -	\$ -				\$ 769	
30334220	511600	SCH MAINT OF GRDS-SNOW & ICE		\$ -	\$ 25,944	\$ -				\$ (25,944)	payroll snow/ice

ORG	OBJ	ACCOUNT DESCRIPTION	NEW ACCOUNT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	ADJUSTS ENTERED IN MUNIS	ADJUSTS TO ENTER	PAYROLL & add EXPENSE ENCUMBRANCES	AVAILABLE BUDGET	NOTES
38374230	524100	SCH EQUIP REP-CMS		\$ 7,333	\$ 7,330	\$ -				\$ 3	cafeteria furniture
39374230	524100	SCH EQUIP REP-SHS		\$ 3,588	\$ 1,704	\$ 409				\$ 1,475	shredder/desks
		TECHNOLOGY INFRASTRUCTURE, MAINTENANCE & SUPPORT									
30104400	511100	D/W-ADM-SAL [NTWRK TELECOM	SCH ADMIN SAL - DIR TECH	\$ 106,600	\$ 92,377	\$ -	\$ 4,385		\$ 17,538	\$ (7,700)	
30104400	511101	SCH ADMIN SAL-PROG SUPPORT TEC		\$ 193,544	\$ 167,571	\$ -			\$ 32,032	\$ (6,060)	
38104400	511101	SAL-PROF F/T-SPECIAL	INACTIVATE ACCOUNT	\$ -	\$ 5,737	\$ -	\$ (5,737)			\$ -	
39104400	511101	SAL-PROF F/T-SPECIAL	INACTIVATE ACCOUNT	\$ -	\$ 4,953	\$ -	\$ (4,953)			\$ -	
38444400	511101	SCH CMS NETWORKING TELECOM		\$ 64,908	\$ 40,229	\$ -	\$ 737		\$ 9,290	\$ 14,652	
39474400	511101	SCH NHS NETWORKING TELECOM		\$ 64,908	\$ 47,058	\$ -	\$ 4,953		\$ 9,907	\$ 2,990	
30124450	539100	SCH TECH CONTRACT SERVICES		\$ 94,092	\$ -	\$ -				\$ 94,092	
		Total Operation & Maintenance of Plant (4000)		\$ 5,367,690	\$ 3,900,803	\$ 779,928	\$ (615)	\$ -	\$ 491,559	\$ 196,016	
Total Benefits & Fixed Charges (5000) 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.											
95425150	511100	SCH INST SAL-ELEM OLDHAM	INACTIVATE ACCOUNT	\$ -	\$ 340,785	\$ -	\$ (340,785)			\$ -	
36425150	511100	SCH ADMIN SAL-PRESCOTT ADMIN	INACTIVATE ACCOUNT	\$ -	\$ 4,100	\$ -	\$ (4,100)			\$ -	
39475150	511100	SCH ADMIN SAL-SENIOR HIGH ADM	INACTIVATE ACCOUNT	\$ -	\$ 87,245	\$ -	\$ (87,245)			\$ -	
31505150	511800	SCH INST SAL-PARA PROAIDES	INACTIVATE ACCOUNT	\$ -	\$ 78,396	\$ -	\$ (78,396)			\$ -	
30105150	511100	SCH EMPLOYEE SEPARATION COSTS					\$ 5,000			\$ (5,000)	Sick Leave Buyback for retirees
30115300	527100	SCH CONT FEES-COPIES/LEASES		\$ 20,644	\$ 62,875	\$ 20,972				\$ (63,203)	copy machine lease expenditures thru March - will recode at year end to indiv school accounts
		Total Benefits & Fixed Charges (5000)		\$ 20,644	\$ 573,402	\$ 20,972	\$ (505,527)	\$ -	\$ -	\$ (68,203)	
Acquisition, Improvement and Replacement of Fixed Assets (7000) 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 CMS 10.000.											
30127300	585271	CAP EXP- SCHOOL TECH		\$ 196,000	\$ 196,000	\$ -				\$ -	chromebooks \$126,000; laptops/desktops \$70,000
30127350	585271	SCH EQUIP REP-TECHNOLOGY		\$ 42,000	\$ 38,967	\$ -				\$ 3,033	network switch replacement (ERATE paid portion)
30237600	585100	SCH TRANSPORTATION-NEW EQUIP		\$ 100,000	\$ 95,392	\$ -				\$ 4,608	two new wheelchair vans - SPED
		Total Acquisition, Improvement and Replacement of Fixed Assets (7000)		\$ 338,000	\$ 330,359	\$ -	\$ -	\$ -	\$ -	\$ 7,641	
Programs with other School Districts (9000) Transfers of payments to other school districts or to non-public schools for services provided to students residing in the sending city or town.											
30519100	538400	SCH SPED - TUITIONS MASS PUBLIC SCHOOLS	SCH SPED - TUITIONS MASS PUBLIC SCHOOLS	\$ 36,300	\$ 19,000	\$ 17,500				\$ (200)	
30519300	538400	SCH SPED - TUITIONS NON PUBLIC SCHOOLS	SCH SPED - TUITIONS NON PUBLIC SCHOOLS	\$ 2,574,356	\$ 2,458,113	\$ 1,470,528				\$ (1,354,286)	\$1,260,386 CB Revenue applied
30519400	538400	SCH SPED - TUITIONS COLLABORATIVES	SCH SPED - TUITIONS COLLABORATIVES	\$ 813,270	\$ 495,013	\$ 342,709				\$ (24,452)	\$331,555 CB Revenue applied
		Total Programs with other School Districts (9000)		\$ 3,423,926	\$ 2,972,127	\$ 1,830,737	\$ -	\$ -	\$ -	\$ (1,378,937)	
30999999	595900	STABILIZATION FUND		\$ -	\$ -	\$ -				\$ -	
		TOTAL		\$ 49,415,540	\$ 34,502,114	\$ 3,423,156	\$ (48,782)	\$ (282,815)	\$ 12,088,754	\$ (266,887)	

YTD Estimate of Circuit Breaker Adjustment	\$ 266,887
Available Balance after CB Adjustment	-
Est YE Circuit Breaker Balance after Adjust	\$ 1,831,803

FY20 REVOLVING ACCOUNTS

5/10/2020

Revolving Account Name	Acct #	FY20 Beginning Balance	Revenue	Payroll	Tuition	YTD Expenses	Encumbrances	Balance	Notes	Amount Allocated to FY21 Budget - Offset or Salary
COVID-19	1130	\$ -	\$ -	\$ 81,349	\$ -	\$ 25,149	\$ 2,841	\$ (109,338)	Expend due to COVID19 Shutdown	
Circuit Breaker	1001	\$ 1,604,093		\$ -	\$ 1,604,970	\$ -		\$ 1,577,703	CB pays for OOD SPED Tuition	\$ 2,755,000
Custodial OT	1002	\$ 3,678	\$ 27,427	\$ 29,069	\$ -	\$ -	\$ -	\$ 2,035		
Athletic Revolving	1003	\$ 15,918	\$ 37,079	\$ -	\$ -	\$ 17,835		\$ 35,162	athletic gate receipts	
Summer School	1004	\$ 4,717	\$ 2,375	\$ 7,092	\$ -		\$ -	\$ -	Summer School Teacher stipends/expenses	
School Insurance Recovery	1005	\$ 1,672	\$ 6,286	\$ -	\$ -	\$ 6,215		\$ 1,742	Bus Accident Ins Claim	
School Books/Materials	1006	\$ 2,777	\$ 216	\$ -	\$ -	\$ -	\$ -	\$ 2,993		
JHN Revolving	1007	\$ 4,305	\$ 115,064	\$ 31,746	\$ -	\$ 51,201	\$ 7,510	\$ 28,912	Extend Day Rent	\$ 25,000
Student Activities	1008	\$ 26,948	\$ 38,958	\$ -	\$ -	\$ 10,256	\$ 950	\$ 54,700	field trips/fine arts performance fees/testing fees	
School Bus Fees	1009	\$ 321,362	\$ 231,718	\$ -	\$ -	\$ 39,779	\$ 210	\$ 513,090	bus user fees - Releasing PO for Bus Contract and paying through GF (\$189,000)	\$ 400,000
School Athletic User Fees	1010	\$ 20,059	\$ 88,450	\$ -	\$ -	\$ 46,765	\$ 16,116	\$ 45,629	athletic user fees	\$ 100,000
Chromebook Insurance	1011	\$ 29,935	\$ 29,070	\$ -	\$ -	\$ 12,523	\$ -	\$ 42,483		
Building Rental	1012	\$ 4,099	\$ 58,064	\$ -	\$ -	\$ 26,746	\$ 1,602	\$ 33,815		
Extended Day	1013	\$ 61,856	\$ 551,969	\$ 538,115	\$ -	\$ 71,691	\$ 2,497	\$ 1,527	Rent only paid through Jan 2020; salaries to COVID19 acct since closure 3/26/20	
Preschool Tuition	1014	\$ 115,266	\$ 130,163	\$ 86,119	\$ -	\$ 1,127	\$ 233	\$ 157,951		\$ 163,000
Music Revolving - Donations/Fees	1015	\$ 18,918	\$ 24,095	\$ -	\$ -	\$ 7,664	\$ 4,179	\$ 31,171	Music lessons revenue/donations	\$ 15,000
Drama Operational	1022	\$ 17,348	\$ 15,531	\$ -	\$ -	\$ 12,963	\$ 4,349	\$ 15,567	Drama lessons	\$ 15,000
TOTALS		\$ 2,248,952	\$ 2,935,044	\$ 773,485	\$ 1,604,970	\$ 329,915	\$ 40,486	\$ 2,435,139		\$ 3,473,000

COVID19	1130	Expenditures/Payroll incurred due to COVID19 shutdown - 1st day of Closure 3/13/20 Technology; Facility; Extended Day Payroll
Circuit Breaker	1001	Special Education Reimbursement Program
Custodial OT	1002	OT payroll for custodians
Athletic Revolving	1003	police detail and line painting field hockey
Summer School	1004	Summer School Revenue/Expenditures including Teacher Stipends
Insurance Recovery	1005	example - monies from accident for Van - revenue and expenses should come out of this revolving account
School Books/Materials	1006	lost books
JHN Rental	1007	Expenses: custodial salaries/OT; custodial supplies and general maintenance; gas bills Savage Revenue: Extended Day, WIC, Head Start, Early Intervention Payroll: .50 ft/c Custodian will be charged to this for FY21 - approx \$25,000
Student Activities	1008	Various tenants in Savage Center that pay monthly rent based on square footage. Rent determined by Director of Facilities
School Bus Fees	1009	Expenses: Copier thru April - \$104.27/mos Cameras for Vans \$ 35,047.00 Misc 3,689.56 TOTAL \$ 39,779.26 Encumbered - \$189,000 Bus Contract was encumbered for Bus Contract but released and will pay out of GF
Athletic User Fees	1010	officials pay; various athletic expenses; cell phone for Athletic Director; athletic Transportation \$37,328
Chromebook Insurance	1011	Expenses: chromebooks and parts; hot spot renewal; chrome gopher renewal; visions for chromebook software
Extended Day	1013	Expenses: pay rent monthly \$6888.34/month but only paid thru January 2020; payroll to COVID19 account since 3/13/20
Preschool Tuition	1014	Expenses: RISO copy machine lease \$112.74/mos for LMPA Payroll: FY21 designated to pay for 1 PK teacher and 2.8 PK Paras
Music Revolving	1015	Music Lessons / Donations
Drama Operational	1022	Drama Lessons / Donations
Building Rental	1012	Expenses: School Dude; various expenses for school buildings The Facilities Dept uses School Dude for scheduling There is a Rental Fee Schedule but it should be reviewed and updated - hopefully this summer
		Some of the other organizations that rent our facilities:- Norwood Basketball use Middle School, High School and Savage Center @ \$36/hour Norwood Youth Soccer \$36/hour Walking Track at HS \$5 per person Parking Revenue at the High School: students pay a fee for parking space \$100/year \$50 if after January 1st

FY20 CIRCUIT BREAKER

FY19 Carry Over		\$	1,604,093	
<u>FY19 Payment Schedule:</u>				
	<u>Budget</u>		<u>Actual</u>	<u>Date Paid</u>
1st Qtr	\$ 520,987	\$	520,987	10/2/2019
2nd Qtr	\$ 520,987	\$	520,987	1/3/2020
3rd Qtr	\$ 520,987	\$	520,987	4/2/2020
4th Qtr	\$ 520,988	\$		
FY19 Supplemental payment		\$	15,619	3/9/2020
Final Additional Adjustment				
TOTAL	\$ 2,083,949	\$	1,578,580	
Tuition Applied toward Circuit Breaker				
	\$ 2,100,000			
*12/10/19 CB Adjustment		\$	213,539	posted in GF 12/17/20
*02/11/20 CB Adjustment		\$	1,291,040	posted in GF 2/11/20
*2/12/20 CB Adjustment		\$	87,362	posted in GF 2/12/20
*01/21/20 CB Adjustment - invoices from FY19		\$	13,029	posted in CB - NOT GF - FY19 INVOICES
Total tuition applied against CB	\$ 2,100,000	\$	1,604,970	
YTD Balance	\$ 1,588,042	\$	1,577,703	
Circuit Breaker Adjustment to cover deficit - Est BTD as of 5/13/20				
		\$	(266,887.25)	
4th Quarter CB Funds outstanding				
		\$	520,987.00	
Estimate of FY20 Year End Balance				
		\$	1,831,803.17	

SPED OOD Tuition to Date							
ORG	OBJ	ACCOUNT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	AMOUNT CB APPLIED TO DATE
30519100	538400	SCH SPED - TUITIONS	\$ 36,300.00	19,000.00	17,500.00	\$ (200.00)	
30519300	538400	SCH SPED - TUITIONS	\$ 2,574,356.00	2,458,113.49	1,470,528.07	\$ (1,354,285.56)	\$ 1,260,386.00
30519400	538400	SCH SPED - TUITIONS	\$ 813,270.00	495,013.28	342,708.52	\$ (24,451.80)	\$ 331,554.97
YTD Balance						\$ (1,378,937.36)	\$ 1,591,940.97

	FY16	FY17	FY18	FY19	FY20	FY21 EST
Reimbursement History	*based on FY15 Student detail	*based on FY16 Student detail	*based on FY17 Student detail	*based on FY18 Student detail	*based on FY19 Student detail	*based on FY20 Student detail as of 1/6/20 - using FY20 foundation rate
Total Eligible Expenses	\$ 3,928,572	\$ 4,415,272	\$ 5,113,234	\$ 5,069,169	\$ 4,996,439	\$ 6,168,127
Foundation	\$ 1,761,648	\$ 2,013,480	\$ 2,111,606	\$ 2,072,982	\$ 2,220,912	\$ 2,701,787
Net Claim	\$ 2,166,924	\$ 2,401,792	\$ 3,001,628	\$ 2,996,187	\$ 2,775,527	\$ 3,466,340
Total Reimbursement	\$ 1,625,193	\$ 1,757,071	\$ 2,145,628	\$ 2,231,521	\$ 2,074,740	\$ 2,426,438
Reimbursement rate	75.00%	73.16%	72.09%	74.4%	75.0%	70.0%
Special Indicator	0	0	0	-	\$ 9,209	
Extraordinary Relief	\$ -	\$ 288,153	\$ -	\$ -	\$ -	
Total Adjusted Reimbursement	\$ 1,625,193	\$ 2,045,224	\$ 2,145,628	\$ 2,231,521	\$ 2,083,949	\$ 2,426,438
Number of students	42	47	49	47	49	59
Foundation per student	\$ 41,944	\$ 42,840	\$ 43,094	\$ 44,106	\$ 45,792	\$ 45,793
Budgeted Circuit Breaker		\$ 1,315,320	\$ 1,810,000	\$ 1,800,000	\$ 2,100,000	\$ 2,755,000

The Special Education Reimbursement Program (Circuit Breaker) -
School districts are eligible for reimbursements of expenditures for students whose special education program costs more than four times the statewide foundation budget. By law, the districts are reimbursed for up to 75% of the costs above the threshold, subject to appropriation.

Special Indicator:
Students falling into the following categories may be eligible for 100% Circuit Breaker Reimbursement (less foundation):
Abandoned
Homeless
State Ward

COVID-19 PAYROLL/EXPENDITURES

TOTAL as of 05/10/20	\$ 114,247.93
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11309999 511800 EXP-SRF-COVID-19 SCH SAL

PAYROLL			
Date	Description	Amount	Amount
4/30/2020	Facilities - OT food bank trip	\$ 645.02	in MUNIS acct
5/7/2020	Facilities - Food Delivery	\$ 1,525.67	in MUNIS acct
3/12/2020	Facilities - OT Sanitizing	\$ 3,975.63	journal entry to Munis
3/17/2020	Facilities - OT Sanitizing	\$ 289.31	journal entry to Munis
3/21/2020	Facilities - Food Pantry Pick Up	\$ 120.60	journal entry to Munis
4/21/2020	Facilities - Food Pantry Pick Up	\$ 202.82	journal entry to Munis
4/15/2020	Facilities - Food Delivery	\$ 80.40	journal entry to Munis
4/16/2020	Facilities - Food Delivery	\$ 80.40	journal entry to Munis
4/17/2020	Facilities - Food Delivery	\$ 80.40	journal entry to Munis
4/21/2020	Facilities - Food Delivery	\$ 80.40	journal entry to Munis
3/26/2020	Extended Day Director Salary	\$ 1,299.62	in MUNIS acct
4/9/2020	Extended Day Director Salary	\$ 2,599.24	in MUNIS acct
4/23/2020	Extended Day Director Salary	\$ 2,599.24	in MUNIS acct
5/7/2020	Extended Day Director Salary	\$ 2,599.24	journal entry to Munis - sent to Town
3/26/2020	Extended Day Staff Salaries	\$ 7,224.00	in MUNIS acct
4/9/2020	Extended Day Staff Salaries	\$ 22,914.58	in MUNIS acct
4/23/2020	Extended Day Staff Salaries	\$ 20,568.58	in MUNIS acct
5/7/2020	Extended Day Staff Salaries	\$ 19,373.33	journal entry to Munis - sent to Town
	TOTAL	\$ 86,258.48	

11309999 578200 EXP-SRF-COVID-19 SCH MISC EXP

EXPENSES						
Date	Vendor	Description	Amount	Category	PO/Invoice	Notes
04/15/2020	HUB TECHNICAL	Laptop Computers	\$ 15,998.55	Technology	Invoice	in MUNIS acct
04/15/2020	PJ SYSTEMS, INC.	Lenovo Chromebooks Model 300e	\$ 9,150.00	Technology	Invoice	in MUNIS acct
04/17/2020	LIKARR MAINTENANCE S	sanitizing disinfectant/gloves	\$ 512.43	Facilities	PO	in MUNIS acct
04/17/2020	W.W. GRAINGER, INC.	water bottle fillers	\$ 108.12	Facilities	PO	in MUNIS acct
04/15/2020	SIMPLEX CHEMICAL	Access Point Disinfectant Clea	\$ 248.84	Facilities	PO	in MUNIS acct
04/15/2020	LIKARR MAINTENANCE S	disinfecting supplies Savage	\$ 192.20	Facilities	PO	in MUNIS acct
5/4/2020	JC JACOBS PLUMBING C	install bottle fillers COVID-1	\$ 1,779.31	Facilities	PO	in MUNIS acct
		TOTAL	\$ 27,989.45			

FY20 GRANT UPDATE – 4/29/20

Attached you will find a Spreadsheet with the Estimates of Grant Expenditures and Balances to date. I have included in the expenditures estimates of encumbrances for payroll when applicable. The SPED grants (IDEA, Early Childhood, and Inclusive Preschool) appear to be pretty much expended in full if we add in payroll encumbrances for the year with the exception of some small monies available for supplies. From what I am seeing, the Title Grants do need some analysis by the Assistant Superintendent and the new Grant Manager to get a plan of action as well as consider Grant Amendments in order to spend down the remaining funds in those grants. I will be sending spreadsheets to Alec and Patti and set up a meeting to review grants and develop a strategy.

The Chart Below is a quick snapshot of the Districts larger grants that tend to be awarded each year.

Grant	#		FY20	FY19	FY18
Extended End Date			6/30/21	6/30/21	
Title I	305	FED	\$420,157	\$347,577	\$359,980
Title IIA	140	FED	\$84,484	\$79,786	\$85,369
Title III	180	FED	\$55,459	\$51,382	\$41,927
Title IV	309	FED	\$23,415	\$25,878	\$10,549
IDEA SPED Entitlement	240	FED	\$948,639	\$946,396	\$927,250
IDEA Early Childhood	262	FED	\$27,741	\$27,115	
Inclusive Preschool	391	STATE	\$30,000	\$30,000	

Multi Year Info

- Each year a District would need to submit form to delegate if the District would like to extend the period of availability of the grant funds through to the second year
- **IMP CHANGES DUE TO COVID-19** – DESE is going to submit multi-year delegation forms for all relevant grantees in order to activate the extended period of availability. Multi-year grant recipients who typically need to enter a multi-year delegation form in My, will not need to do so for FY20 nor FY19 grants with balances left to claim.
- With these changes and extensions for the grants, it is important to review all the grants, money available, and prepare a plan for expenditure especially given the additional time granted.

INFORMATION ON GRANTS

Below is some information on various grants with their intended use:

- **Title I –**
 - Strengthen core program in schools and provide academic and/or support services to low-achieving students; elevate quality of instruction by providing eligible staff with substantial opportunities for professional development; involve parents/guardians as active partners in their children’s education through open, meaningful communication/training.
- **Title IIA –**
 - Provides supplemental resources to school districts to improve high quality systems of support for excellent teaching and leading. Some Priorities – increase student achievement and improve quality and effectiveness of teachers, principals, school leaders,
- **Title III –**
 - Provides supplemental resources to districts to help ensure that ELL and immigrant children and youth attain English proficiency and develop high levels of academic achievement in English, assist teachers and admin to enhance capacity to provide effective instructional programs and promote parental, family and community participation in language instruction programs for parents, families and communities.
- **Title IV –**
 - Priorities include – support well-rounded ed opportunities, support safe and health students, and support effective use of technology
 -
- **IDEA SPED Entitlement Grant –**
 - Intended for use by districts in providing eligible students with SPED services and activities deemed essential for the student’s success in school. Students ages 3 to 21.
- **Significant Disproportionality in SPED Targeted Program Grant –**
 - Supports LEA identified with significant disproportionality in SPED
- **IDEA Early Childhood Grant –**
 - Intended for use by districts to serve eligible children, aged 3-5 years old with disabilities through the provision of SPED and related services deemed essential for student success
- **Safe/Supportive Schools Grant –**
 - Priority to ensure school creates a safe, positive, healthy, culturally responsive and inclusive whole-school learning environment and makes effective use of a system for integrating services and aligning initiatives that promote student’s behavioral health.
- **Innovative Pathways Grant –**
 - Provides resources to LEA who has achieved Innovative Pathway Designation from DESE

FY20 GRANT UPDATE

as of 4/23/2020
* includes estimate of encumbered expenses/payroll
SPED GRANTS

Grant Name		MUNIS #	Grant #	FY19 Award	FY20 Award	Administrator Salaries	Instructional Professional Staff Salaries	Support Staff Salaries	Stipends	Fringe Benefits	Contractual Services	Supplies Materials	Travel	Other Costs	Balance Remaining	Funds Received to Date	Grant Employee Positions	FTE EE's	Notes
FY20 Title I	FED	2305	305		\$ 420,157	\$ 14,948	\$ 187,975	\$ 22,361	\$ 1,000	\$ 122,910	\$ 3,922	\$ 1,957	\$ -	\$ -	\$65,083.90	\$172,152.00	4 Teachers; .60 Adm. Asst.	4.6	
FY19 Title I	FED	2305	305	\$ 347,577.00		\$ 39,036	\$ 199,766	\$ 26,186	\$ 15,076	\$ 62,971	\$ 3,462	\$ 1,080	\$ -	\$ -	\$0.00	\$334,470.00			EXPENDED IN FULL WITH ENCUMBRANCES
FY20 Title IIA	FED	2140	140		\$ 84,484	\$ -	\$ 17,886	\$ -	\$ -	\$ 1,610	\$ 5,876	\$ -	\$ 15,909	\$ -	\$43,202.76	\$8,379.00	Teacher	0.5	
FY19 Title IIA	FED	2140	140	\$ 79,786.00		\$ 1,336	\$ 10,920	\$ 500	\$ 10,678	\$ 983	\$ 25,987	\$ 727	\$ 285	\$ -	\$28,369.96	\$69,934.00			
FY20 Title III	FED	2180	180		\$ 55,459	\$ -	\$ 17,561	\$ 1,050	\$ -	\$ 1,916	\$ -	\$ 345	\$ -	\$ -	\$34,587.41	\$5,545.00	ELL Paraprofessionals	2.1	
FY19 Title III	FED	2180	180	\$ 51,382.00		\$ -	\$ 40,099	\$ 1,550	\$ 2,513	\$ 3,609	\$ 281	\$ 126	\$ -	\$ -	\$3,204.23	\$51,382.00			
FY20 Title IV	FED	2309	309		\$ 23,415	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 943	\$ -	\$ -	\$22,472.00	\$4,434.00			social emotional learning; school safety & wellness
FY19 Title IV	FED	2309	309	\$ 25,878.00		\$ -	\$ 14,000	\$ -	\$ 2,891	\$ 1,260	\$ 1,054	\$ -	\$ -	\$ -	\$6,673.42	\$19,947.00			
FY20 IDEA Grant	FED	2240	240		\$ 948,639	\$ -	\$ 379,571	\$ 354,129	\$ 1,000	\$ 204,524	\$ 9,414	\$ -	\$ -	\$ -	\$0.00	\$466,751.00	.56 Admin. Asst.; 10 SPED Paraprofessionals; 2 Facilitators; 1 Physical Therapist; 4.60 Occupational Therapists	18.16	EXPENDED IN FULL WITH ENCUMBRANCES
FY19 IDEA Grant	FED	2240	240	\$ 946,396.00		\$ -	\$ 381,258	\$ 382,834	\$ 2,000	\$ 167,694	\$ 12,453	\$ 157	\$ -	\$ -	\$0.00	\$946,396.00			EXPENDED IN FULL WITH ENCUMBRANCES
FY20 Early Childhood SPED Grant	FED	2262	262		\$ 27,741	\$ -	\$ -	\$ 15,426	\$ 500	\$ 11,601	\$ -	\$ -	\$ -	\$ -	\$213.89	\$20,000.00	.65 SPED Paraprofessionals	0.65	amend - possibility move \$ to supplies
FY19 Early Childhood SPED Grant	FED	2262	262	\$ 27,115.00		\$ -	\$ -	\$ 15,602	\$ -	\$ 11,479	\$ -	\$ -	\$ -	\$ -	\$33.90	\$27,115.00			\$ remains to spend on supplies
FY20 Inclusive Preschool Grant	STATE	2391	391		\$ 30,000	\$ -	\$ -	\$ 27,523	\$ -	\$ 2,477	\$ -	\$ -	\$ -	\$ -	\$0.00	\$10,000.00	1.35 SPED Paraprofessionals	1.35	EXPENDED IN FULL WITH ENCUMBRANCES
FY19 Inclusive Preschool Grant	STATE	2391	391	\$ 30,000.00		\$ -	\$ -	\$ 27,247	\$ -	\$ 2,753	\$ -	\$ -	\$ -	\$ -	\$0.00	\$10,000.00			EXPENDED IN FULL WITH ENCUMBRANCES
FY20 Comprehensive School Health Services Grant	STATE	2191	191		\$ 95,000		\$ 67,707							\$ 11,348	\$15,945.00		.60 Nurse; .40 Adj. Counselor; .50 SPED Paraprofessional	1.5	
I am Strong Foundation Grant	PRIVATE	2807			\$ 2,000									\$ -	\$2,000.00				Inclusive mindfulness room
Project Lead the Way Grant	PRIVATE	2810			\$ 3,000								\$ 3,000	\$ -	\$0.00	\$3,000.00			PLTW workshops
Safer Schools & Communities Grant	STATE	2727	727		\$ 28,000									\$ 28,000	\$0.00	\$28,000.00			advance school security with new cameras/door locks
TOTALS				\$1,508,134	\$1,717,895	\$55,321	\$1,316,744	\$874,408	\$35,658	\$595,787	\$62,449	\$5,334	\$19,194	\$39,348	\$221,786	\$2,177,505			

SCHOOL DEPT STAFFING HISTORY (FULL TIME EQUIVALENTS)

YEAR	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	Prior Override FY20	Includes Override FY20	FY21
SUPERINTENDENT	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
ASST SUPERINTENDENT	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
BUSINESS MANAGER	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
DIR STUDENT SERVICES	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
DIR TECHNOLOGY	0.0	0.0	0.0	0.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
CENTRAL ADMIN TOTAL	4.0	4.0	4.0	4.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
PRINCIPALS	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0
VICE PRINCIPALS	1.0	1.0	1.0	1.0	1.0	3.0	3.0	1.0	1.0	1.0	1.0	3.0	3.0
HOUSE MASTERS		1.8	1.8	2.4	2.4		0.0	2.0	2.0	2.0	2.0	0.0	0.0
BUILDING ADMIN TOTAL	9.0	10.8	10.8	11.4	11.4	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0
CURRICULUM COORDINATORS (SPED, ELL, MATH)	0.0	0.0	3.0	4.0	4.0	1.0	1.0	1.0	1.0	1.0	2.0	3.0	3.4
DIRECTORS (Fine Arts/Athletics/AV/Facilities)	4.0	5.0	2.0	4.3	4.8	4.0	4.0	4.0	4.0	4.0	3.5	4.0	4.0
SPED TEAM CHAIRS	2.0	3.8			3.8	3.8	3.8	3.8	3.8	4.0	3.0	3.0	3.0
DIR/COORDINATOR TOTAL	6.0	8.8	5.0	8.3	8.8	8.8	8.8	8.8	8.8	9.0	8.5	10.0	10.4
INSTRUCTIONAL STAFF TOTAL	347.8	354.8	343.9	350.1	360.1	360.5	361.2	374.0	389.1	393.2	389.6	418.7	434.1
NURSES/PHYSICIAN TOTAL	9.4	9.4	9.0	10.4	9.4	9.4	9.4	9.4	9.4	10.4	9.4	10.4	10.4
CONFID. SECRETARIES	4.0	4.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	0.0	0.0
ACCOUNTING ASSISTANT												1.0	1.0
SECRETARIES/ADMIN ASSTS	19.4	16.8	16.8	16.8	17.8	17.8	17.8	17.8	17.8	16.8	17.3	19.4	19.4
SECRETARY TOTAL	23.4	20.8	19.8	19.8	20.8	20.8	20.8	20.8	20.8	19.8	20.3	20.4	20.4
DIR TRANSPORTATION			1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
ADMIN ASST TRANSPORTATION			1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
ADMIN ASST FACILITIES												1.0	1.0
CUSTODIAL TOTAL	32.8	32.8	33.8	33.8	34.8	32.5	32.8	31.8	32.3	34.5	31.5	33.5	33.5
TECHNOLOGY	5.8	5.8	4.8	4.8	5.8	5.8	5.8	5.8	5.8	3.8	4.0	5.0	5.0
RESOURCE OFFICERS	1.0	1.0	1.0	1.0	1.0	1.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0
OTHER PERSONNEL	39.6	39.6	41.6	41.6	43.6	41.3	41.6	39.6	40.1	40.3	37.5	41.5	41.5
TOTAL FTE'S PAID BY BUDGET	439.2	448.2	434.1	445.6	459.1	456.8	457.8	468.6	484.2	488.7	481.3	517.0	532.8

FY21 NEW STAFF REQUESTS

DESE	ORG	OBJECT	POSITION	LOCATION	FTE
2120	30102120	511100	ESL Coordinator	DISTRICT	0.4
2305	32502305	511100	SPED Teacher	BALCH	1
2305	33622305	511101	ESL Teacher	CALLAHAN	0.6
2305	34422305	511100	GRADE 1 Teacher	CLEVELAND	1
2305	35422305	511100	Grade 5 Teacher	OLDHAM	1
2305	38502305	511101	MS SPED Teacher	MS	0.6
2305	39502305	511101	SPED Teacher - PACS	HIGH SCHOOL	1
2320	30502320	511100	Speech/Language Pathologist	DISTRICTWIDE	1
2320	30502320	511101	BCBA	DISTRICTWIDE - ELEMENTARY	1
2300	31502330	511807	SPED Paraprofessional	WILLETT - LMPA PACS	1
2300	31502330	511807	SPED Paraprofessional	WILLETT - DLC	1
2300	32502330	511807	SPED Paraprofessional	BALCH LEAP	1
2300	33502330	511807	SPED Paraprofessional	CALLAHAN - LEARN CTR	1
2300	35502330	511807	SPED Paraprofessional	OLDHAM PACS	1
2300	35502330	511807	SPED Paraprofessional	OLDHAM PACS	0.2
2300	36502330	511807	SPED Paraprofessional	PRESCOTT INCLUSION	1
2300	36502330	511807	SPED Paraprofessional	PRESCOTT - LBLD	1
2800	30502800	511100	Psychologist - Mental Health/Crisis Interventionist	DISTRICTWIDE	1
				ELL	1
				SPED MANDATE	10.2
				OTHER NEEDS	2
				SOAP	2.6
				TOTAL NEW FTE	15.8

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The coronavirus pandemic is wreaking havoc on town finances, with more pain to come

By **Matt Stout** Globe Staff, Updated May 15, 2020, 9:21 a.m.



The coronavirus crisis is upending municipal budgets across Massachusetts. In Plymouth, about three dozen workers

Parking inspectors and librarians are among nearly 200 employees furloughed in Brookline. Natick school cafeteria workers are, for now, out of work. Plymouth leaders say dozens of layoffs may be coming.

The coronavirus pandemic has thrown city and town budgets into chaos, forcing cuts that have hit senior centers, schools, and police departments in municipalities big and small across Massachusetts.

But while everyone hopes the reductions are temporary, local officials are preparing for more drastic action that could cut even deeper into essential services, from public safety to parks to education — moves that were unimaginable just months ago when tax revenues were flowing in and many schools were preparing for a new windfall of state aid.

The scale of the fiscal carnage is expected to be massive at the local level. Massachusetts cities and towns are projected to see a bigger drop in 2020 revenue than their counterparts in any state except California, New York, and Pennsylvania, according to a new analysis from the National League of Cities.

And depending on the city or town, that could mean a return to the harsh times of the 2008 recession, when libraries closed, police and fire departments shed positions, and teachers lucky to keep their jobs were left juggling swelling class sizes.

ADVERTISING



“It’s scary for the employees,” said Melissa Arrighi, town manager of Plymouth, where about three dozen workers have been furloughed and officials have temporarily delayed taking on eight new police recruits.

At the same time, Arrighi said, local leaders are considering slashing \$5.6 million from the town and school budgets for next fiscal year should its state aid be cut — decisions that could translate to roughly 30 layoffs in town offices and a still-to-be-determined amount in the schools.

“We’re trying to project based on the last recession,” Arrighi said of potential cuts. “It’s sobering.”

Fear of municipal budget struggles have been widespread since the COVID-19 crisis upended the country’s financial picture, leaving tens of millions of Americans to seek out [unemployment benefits](#).

Roughly 2,100 cities said last month they expected to see a revenue shortfall this year, [according to a survey](#) conducted by the League of Cities and United States Conference of Mayors. More than half of all the cities said they expected budget cuts to hit police and public safety departments.

Cities and towns find themselves in an especially delicate position. While they can lean on property taxes to underwrite their finances, local officials across Massachusetts are expecting state officials to cut — perhaps drastically — another main source of revenue: the direct aid from Beacon Hill that helps pay for schools and municipal services.

That process is laced with uncertainty. With the new fiscal year less than seven weeks away, neither the Massachusetts House nor the Senate have released budget proposals as lawmakers stare down [the potential of losing billions](#) in tax revenues, which have already begun to [plummet](#).

There's also little clarity of when, or to what degree, Washington could provide help to plug the holes. Governor Charlie Baker said Thursday night the state has up to \$500 million from the federal Coronavirus Relief Fund to distribute to local cities and towns. But it's tabbed specifically for costs related to COVID-19, and can't be used to simply replace lost revenue.

Congressional Democrats in the House this week also unveiled [a \\$3 trillion relief bill](#) that included \$375 billion in aid to local governments; yet it was immediately dismissed by Senate Republicans as a “big laundry list of pet priorities.”

“We wait for the state to move. And the state is waiting for the federal government to move,” said New Bedford Mayor Jon Mitchell, president of the Massachusetts Mayors' Association. “But there will come a point where if the federal government hasn't done anything, the state will be forced to make some tough decisions — and

that will be passed down to cities and towns.”

In Boston, Mayor Martin J. Walsh has said that city officials “[as of now](#)” aren’t considering furloughs of layoffs among its 18,000-person workforce, and Justin Sterritt, Boston’s budget director, said they’re not anticipating any in the next fiscal year that starts in July.

But the city is likely to recast its spending expectations next month after initially budgeting for [a 4 percent increase in spending](#). The city, too, is bracing for a drop in state aid, which is its [second-largest revenue source](#).

Sterritt said the city is in a good position, however, to weather the inevitable downturn, in part because of its reliance on property taxes, an oft-stable source that accounts for 72 percent of city revenues. But it also leans on meal and hotel taxes, both of which have taken a hit and are expected to keep struggling.

“This is an unprecedented pandemic. And we certainly don’t have a crystal ball,” said Sterritt.

Temporary cuts elsewhere, however, have been unavoidable as buildings physically shutter to slow the disease’s spread, local officials say. With schools closed the rest of the academic year, crossing guards no longer have children to shuttle across busy roads. Librarians don’t have desks to staff. Recreation departments don’t have programs to run.

In Newton, 91 part-time municipal workers [were furloughed](#), with the majority being in the city’s Parks, Recreation and Culture Department. Brookline officials have [done two rounds](#), furloughing 196 full- or part-time workers. Other temporary cuts have hit towns from [Great Barrington](#) in the Berkshires to [Rockland](#) south of Boston.

In New Bedford, Mitchell announced a citywide hiring freeze, affecting virtually all 30 city departments and ensuring that some 50 open positions remain unfilled. City officials also scaled back capital spending plans, tabling millions in spending.

Even Cambridge, with its deep commercial tax base, has delayed until next spring nearly three dozen new hires in transportation, housing, and other programs, with the potential they never materialize.

“Of all the budgets I’ve worked on in 40 years, this is probably the one that has the most uncertainty,” said city manager Louis A. DePasquale.

The dramatic turn of financial fortune may be most acute for public schools. Just six months ago, state and local officials were celebrating the [signing of a sweeping education bill](#) that overhauled the school funding formula and promised to inject \$1.5 billion in extra money into local districts over seven years.

But it came with no dedicated funding source, and while lawmakers haven’t backed away from better funding for schools, “we have heard them say that it may be deferred, delayed, or adjusted,” said Tom Scott, executive director of the Massachusetts Association of School Superintendents.

“People want to know, ‘Just tell me what I should be planning for,’” Scott said. “We’re all in the dark right now.”

That unpredictability has, in some cases, stopped officials from temporarily laying off employees who could quickly return should events again begin dotting the calendar or buildings reopen, said Geoff Beckwith, director of the Massachusetts Municipal Association, which represents the state’s 351 cities and towns.

But he said he expects they'll begin proliferating across local governments as Baker's plan for reopening the state's economy becomes clear. Absent a dramatic injection of federal aid, those cuts are likely to turn into more permanent ones rivaling, or even surpassing, what they weathered more than a decade ago.

"Take what we went through the great recession," Beckwith warned, "and look at it through a magnifying glass."

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