

End of Year Report (EOYR)

Overview

Each year all schools in Massachusetts are required to submit an End of the Year Report (EOYR) to the Department of Elementary and Secondary Education (DESE). The EOYR is used by DESE to determine Per-Pupil Expenditures, compliance with Net School Spending (NSS), compliance with Federal grants and entitlements, and to serve as a baseline for projecting the following year's state aid (i.e. Chapter 70, Regional Transportation Aid, etc.). The EOYR is the source of a large portion of the comparative financial information (i.e. per-pupil expenditures, average teacher salaries, etc.) available on the DESE website. Without question the EOYR is the most important financial report submitted to DESE each year by the District.

Format and Process

The EOYR is an electronic Excel spreadsheet which is downloaded from the DESE Security Portal (separate spreadsheet for each District/Town). The Excel file is very sophisticated with numerous protected cells and governing macros. DESE also provides a printed EOYR manual each year which contains instructions for filling out each schedule. DESE holds a number of outreach EOYR workshops over the summer to review common practices and any new changes. All reporting is done by funding source (i.e. general fund, grants, etc.) and DESE will pre-populate fields for grants, School Choice, etc.

DESE Function Codes

To complete the EOYR expenditures must be reported by the function and object codes assigned by DESE to categorize types of expenditures. The District's account code structure must include these codes. The DESE master code definitions are as follows:

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

2000 Instructional Services: Instructional activities involving the teaching of students, supervising 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.

3000 Other School Services: These services are other than instructional services and include Attendance and Parent Liaison Services, Health Services, Student Transportation Services, Food Services, Athletic Services, Other Student Activities, and School Security.

4000 Operations and Maintenance of Plant: Housekeeping activities related to the physical plant and maintenance activities for grounds, building and equipment. Expenditures must not exceed the per project limit for extraordinary maintenance or for non-instructional equipment.

5000 fixed charges: Retirement and insurance programs, rental of land and building, debt service for current loans, and other recurring items not generally provided for under another function.

6000 Community Services: Services provided by the school district for the community as a whole, or some segment of the community (rarely used).

7000 Acquisition, Improvement and Replacement of Fixed Assets: Acquisition of land or existing buildings, improvement of grounds, and construction or additions to buildings.

8000 Debt Retirement: Retirement of debt and payment of interest and other debt costs. Principal and interest on current loans are not part of this function but are reported in fixed charges.

9000 Programs with Other School Districts: Transfer of payments to other school districts or to non-public schools for services provided to students residing in the sending city or town.

Within each Master Code there are sub-sets of codes to further breakdown expenditures within the respective category. For example within 5000 Fixed Charges there are codes for Employer Retirement Contributions (5100), Insurance for Active Employees (5200), Insurance Retired School Employees (5250), Non-Employee Insurance (5260), Debt Service-Short Term Interest RAN's (5400), and School Crossing Guards (5550).

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Schedules

There are multiple Schedules in the EOYR with each serving a specific purpose. These schedules are numbered and over time some obsolete schedules have been discontinued.

Schedule 1 – Summary of revenues and expenditures.

- Report Revenues from Local Sources, State Aid, Federal and DESE grants, and Revolving Funds, but not Trust funds such as student activities and scholarships. Entries are made into separate columns for Regular Day, Special Education, Vocational, Other Programs, and Undistributed.
- Report Expenditures such as District Administration, Legal, Technology, Professional Development, Textbooks, Guidance, Medical/Therapeutic, Psychological, Athletics, Food Service, Utilities, Custodial, Maintenance, Grounds, Tuitions, Transportation, Employee Benefits, Fixed Costs and Capital Debt. Entries are made into separate columns for Regular Day, Special Education, Vocational, Other Programs, and Undistributed.
- There are separate sections for Expenditures by School Committee, Expenditures by Towns, and Expenditures through Grants and Revolving Funds.

Schedule 2 – Assessments received from local communities which are reported by:

- Minimum Contribution, Above Minimum (Operational), Transportation, and Capital Debt.

Schedule 3 – For reporting Instructional Costs by School in compliance of 603 CMR 10.03 (3) (a).

- Expenditures are entered into separate reports for each location and then are totaled together into Schedule 1.
- Entries are made into separate columns for expenditures (Regular Day, Special Education, Vocational, Other Programs, and Undistributed) and other columns for expenditures for Federal Grants, State Grants, and Revolving Funds (Circuit Breaker, School Choice, Athletics, Private Grants, and Other Local Receipts).
- Entries must be "Saved and Uploaded" before going on to the next school.

Schedule 4 – Special Education Expenditures

- Expenditures also reported in Schedules 1 and 3 but are formatted differently in Schedule 4.
- Report general fund expenditures for Instructional Services (2000) such as Supervisory, School Building Leadership, Teaching, Textbooks, Guidance and Psychological. Also report expenditures for Tuition (9000).
- Report expenditures through Grants and Revolving Funds in a separate line.

Schedule 7 – Transportation Expenditures

- Expenditures are also reported in Schedule 1 but are more detailed in Schedule 7. Must also report number of student riders.
- Costs eligible for reimbursement; regular day expenses for students living outside 1.5 miles from school. The amount of reimbursable claims submitted are factored in determining the following year's Transportation Aid
- Costs ineligible for reimbursement; regular day expenses for students living within 1.5 miles of school, and in-district and out of district special education expenses per Individual Education Plan (IEP).
- Must report Transportation Fees (if any).
- Assumes buses are at least 75% full (per MGL Ch. 71 Sect. 7A).

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Schedules (continued)

Schedule 19 – Next Year's Budget

- Enter Next Year's Budget by DESE Function Codes to include all Expenditures.
- Enter select Revenues projections such as Estimated Town Assessments, Other Revenues, and use of Excess & Deficiency (E&D).
- Used to ensure budget will be in compliance with NSS.

Classifications

Column descriptions apply to Schedule 1 revenues, school committee expenditures, and city or town expenditures; Schedule 3 general fund expenditures; and Schedule 19 school committee expenditures, city or town expenditures, and estimated revenues:

1. Regular day programs are those not defined as special education or Chapter 74 vocational programs. Expenditures on English language learner (ELL) programs or expanded programs for low-income students should be reported as regular day.
2. Special education programs are for instruction of students with special needs, provided for under MGL Ch. 71B and 603 CMR 28.00.
3. Vocational/technical day programs are programs to prepare students for profitable employment in agricultural, distributive, allied health, technical, trade, and industrial occupations.
4. Other programs include regular vacation, vocational/technical evening, driver's education, adult civic education, and regular evening programs.
5. Undistributed expenditures are those not assigned to a program area.
6. Total of columns 1-5.

Submission

Reports are due by September 30th but under extenuating circumstances an extension may be granted by DESE until October 31st. Prior to submission the following steps are completed:

- 1.) Run an Edit Report which ensures numbers balance between schedules, and the file is not to be submitted until all edits are cleared.
- 2.) Use the Comments tab to provide input, report glitches, etc.
- 3.) Run Summary Reports which provide a 3-year comparison of expenditures by Function Code, Average Teacher Salaries, and verifies Net-School Spending requirements have been met.

When completed the EOYR file is uploaded to DESE back through the Security Portal. A Certification Page is signed by the Superintendent of Schools and Chairman of the School Committee and mailed to DESE. If needed addendums are submitted through a separate feature available in the Security Portal. DESE also requires that a Compliance Supplement audit review be completed by an independent auditing firm each year to verify the accuracy of the reporting on the EOYR.