

To: Dr. Linus Guillory
School Committee
From: Ruth Anne Quinn, Consultant
Date: October 19, 2022
Re: FY2023 First Quarter Report as of September 30, 2022

Included with this memorandum is a summary of the Salary and Non-Salary expenditures from the following funding sources:

- School Committee Operating Funds
- ESSER Grant Funds
- ARPA Grant Funds
- Circuit Breaker Funds
- Materials Fee Revolving Account Funds

The budget shown on this report reflects the original budget amounts approved at the annual Town Meeting. In closing out FY2022, we were able to carry forward a greater portion of ESSER funds than originally anticipated. As a result, these funds will be available to offset FY2023 expenses as needed/necessary. The budget amounts will be adjusted accordingly on the Second Quarterly Report issued in January 2023.

At this point in the school year, the assumption is that all budget managers will fully expend their non-salary budgets. The Office of Student Services has reviewed the status of the Out-of-District tuition account and is currently projecting a surplus of approximately \$881,000.

Beginning with the second quarter and going forward, the status of all grant and revolving fund accounts will be included in the Quarterly Reports so that the School Committee has a complete picture of the sources and amount of funds supporting the Public Schools of Brookline.

For additional clarity, in reading the report, items summarized in the Non-Salary Expense categories are noted below:

- Outside Services/Contracts – includes all contracts with individuals or organizations for repairs/maintenance, professional, technical, legal, translation, etc. Also includes transportation services and Out-of-District tuition.
- Supplies and Materials – consumable items used during the school year.
- Other Expenses – includes the cost for professional education, conferences, and training, as well as membership dues, mileage, and subscriptions.
- Utilities – includes the cost of data communication lines, telephone, and wireless services
- Capital – technology and maintenance equipment

Please let me know if you have any questions.