



**THE PUBLIC SCHOOLS OF BROOKLINE**  
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## Memorandum

**TO:** William H. Lupini, Superintendent of Schools

**FROM:** Peter C. Rowe, Deputy Superintendent  
for Administration and Finance

**RE:** FY13 Third Quarter Expenditure Report

**DATE:** April 25, 2013

The Third Quarter Expenditure Report for FY13 of the Public Schools of Brookline shows projected spending for the year at \$82,037,174 on a budget of \$82,086,987. This represents spending, essentially, on budget. This small projected surplus for the year of \$49,814 indicates that the actions taken since the First Quarter have slowed spending, and reduced projected annual spending by close to \$500K. The efforts made by the department to slow spending, will need to continue to be managed through the remainder of the year, however, the patterns observed in the Third Quarter indicate that we will successfully end the year with spending within budget.

This expenditure projection is based on information available through the Third Quarter, annualized, and incorporates actual spending through three-fourths of the year projected forward. This projection also incorporates an annualized savings from actions related to the “FY2013 Spending Freeze” implemented by the Superintendent in November, and is premised on the actions to accrue savings by not permanently filling certain budgeted positions as we continue to move through the remainder of FY13. Separately, but in a related matter, the Governor took action through “9C” budget reductions in early December to reduce the allocation of “Circuit Breaker” funds available to LEAs for FY13. This action reduced our “Circuit Breaker” revenue for FY13 by an estimated \$107K. It was the combination of this loss of revenue and the First Quarter projection of a \$419K spending deficit that required the actions necessary to reduce the rate of FY13 spending by approximately \$500K. This report documents that the actions taken, beginning in the Second Quarter, have been successful in achieving this goal.

### Expenditure Projection

In response to the pattern of spending at the First Quarter which would have led to an annual spending deficit estimated at \$419K the Superintendent put a “FY2013 Spending Freeze” in

place in November to reduce the projected deficit. Included in this action were the following steps:

- All new or open positions now require Senior Staff Review prior to being filled.
- Supplies, Materials, Professional Development and Release Days have been reviewed and at various levels reduced/frozen.
- Field Trips that required a cost to the system from Transportation or Substitute usage were frozen.

Through the end of the Third Quarter the Spending Freeze actions have yielded over \$500K in projected savings:

- \$260K in personnel savings projected through not filling certain budgeted positions.
- \$170K in savings anticipated from the restructuring of our Applied Behavioral Home Based Service Model.
- \$69K in savings from Professional Development, Program Review and Survey action reductions
- \$25K in savings from transportation Cost reductions
- \$40K in cost savings through an increase to the Kindergarten grant adjusted upward for increased enrollment.

Actions taken to freeze positions have been implemented carefully with the goal of minimizing the impact on programs, but all actions have had a consequence and an impact on service and/or flexibility in scheduling services.

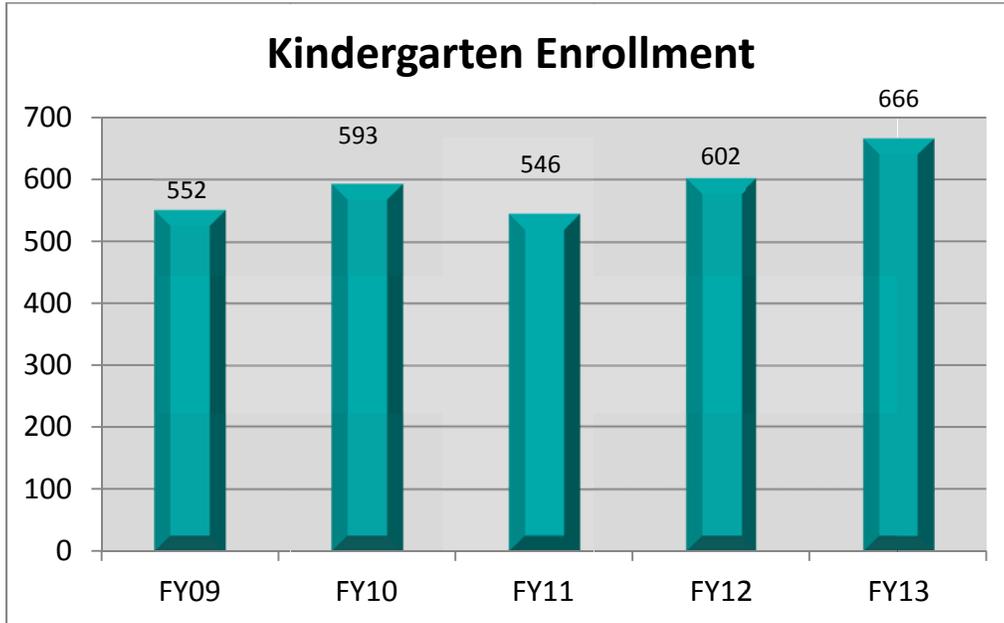
The department faced tremendous budget pressure in FY13 from continued enrollment growth in specific areas, primarily driven by Kindergarten, ELL and other Elementary growth. Additional Salary costs added late in the planning process were substantially offset by a supplementary appropriation of \$430K voted at Fall Town Meeting that resulted from additional Chapter 70 Funding in the Final State Budget for FY13. Additional salary savings were accrued from a number of sources, primarily from keeping the average salary of new hires, at \$56,586, which was an average slightly under the target cost of \$57,600. This level of savings was achieved through the careful placement of new hires onto the salary scale utilizing the flexibility allowed within contractual guidelines.

The FY13 budget included two contingency reserve accounts: a Regular Education reserve at \$161K and a Special Education reserve at \$350K. This projection presumes the full allocation of the Special Education Reserve to fund the overages within Contracted Services, the Regular Education reserve has been grown through the year as freeze actions have allowed funds to be pulled into Reserve.

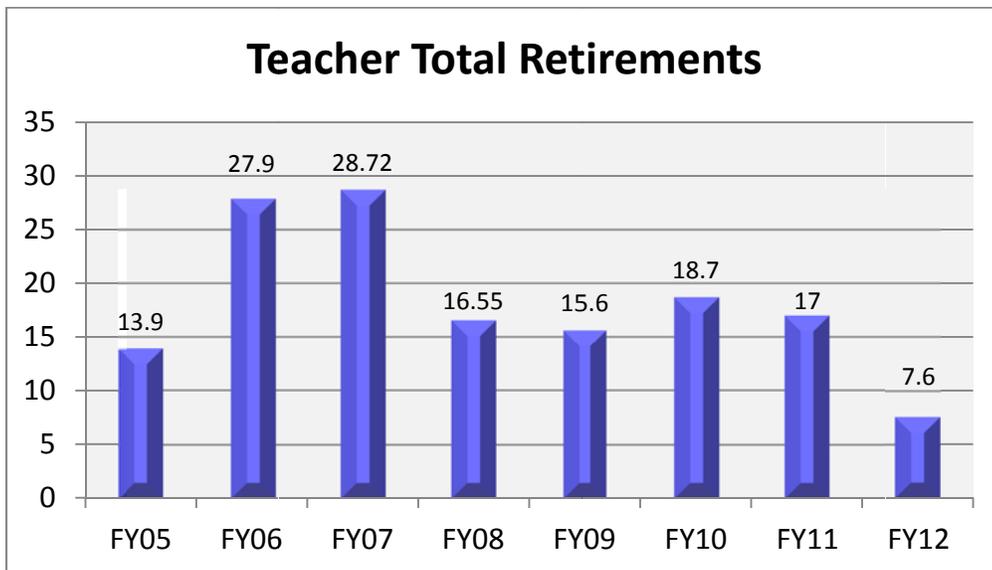
### **Major FY2013 Highlights**

- For FY13, total K-8 elementary enrollment has continued the significant increase experienced in recent years – elementary enrollment is up 247 students to 5,074 students - with 666 Kindergarten students enrolled for October 1<sup>st</sup>. This is an historic number, even compared to recent years when October 1<sup>st</sup> Kindergarten enrollments were 602 in FY12, 546 in FY11, 593 FY10 and 552 in FY09. The FY13 enrollment is significantly

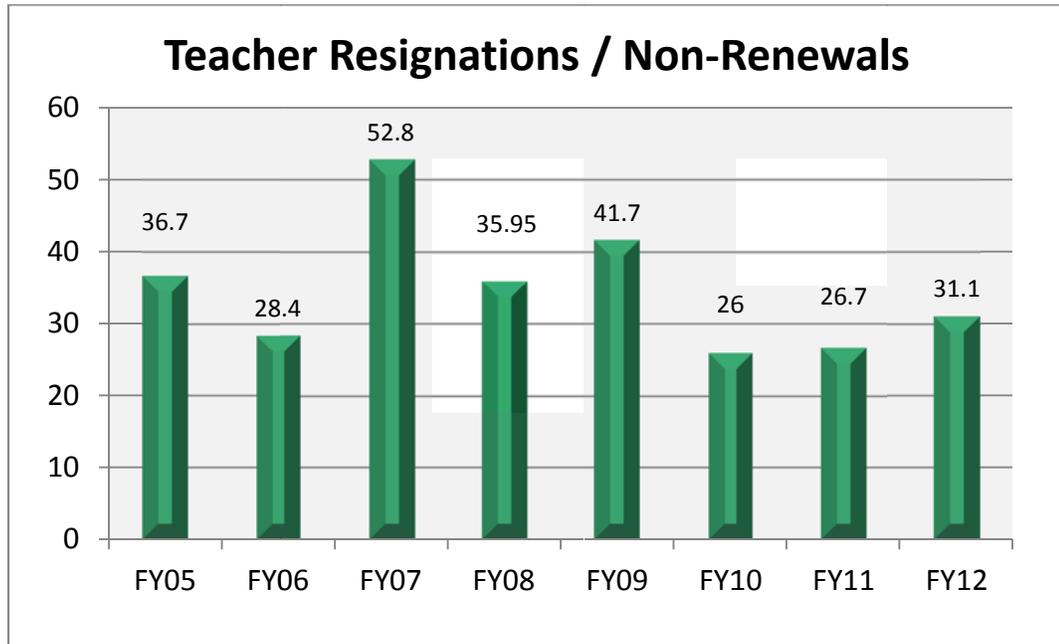
over the high end of our projections and essentially represents a 100% yield of the corresponding birth cohort of 5 years prior.



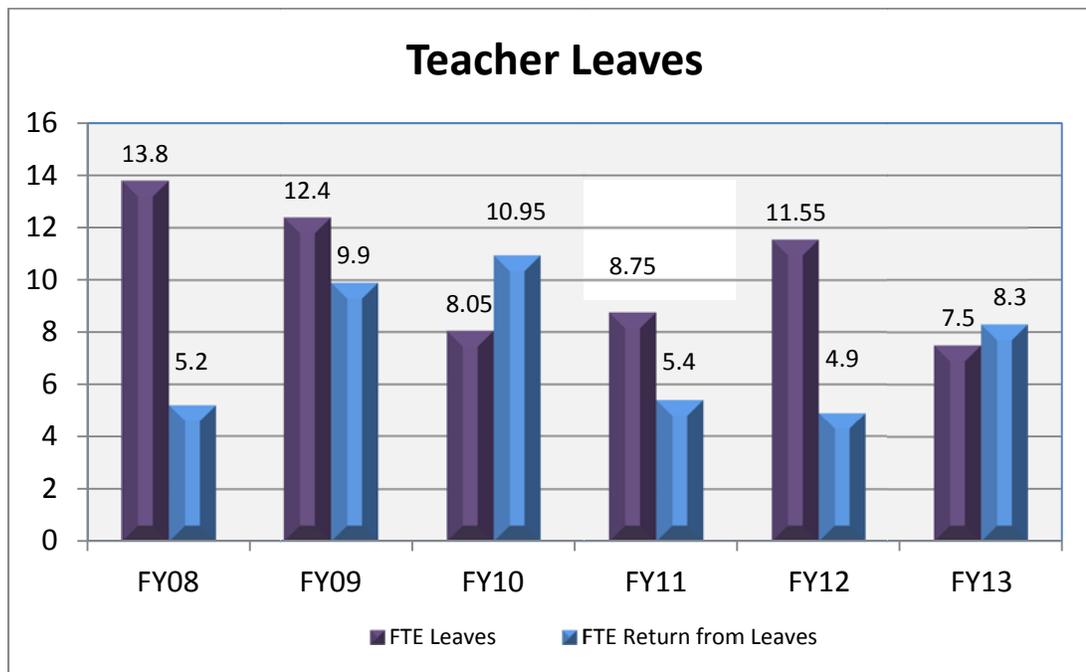
- The number of teachers retiring at the end of FY12 was lower than any of the prior seven years.



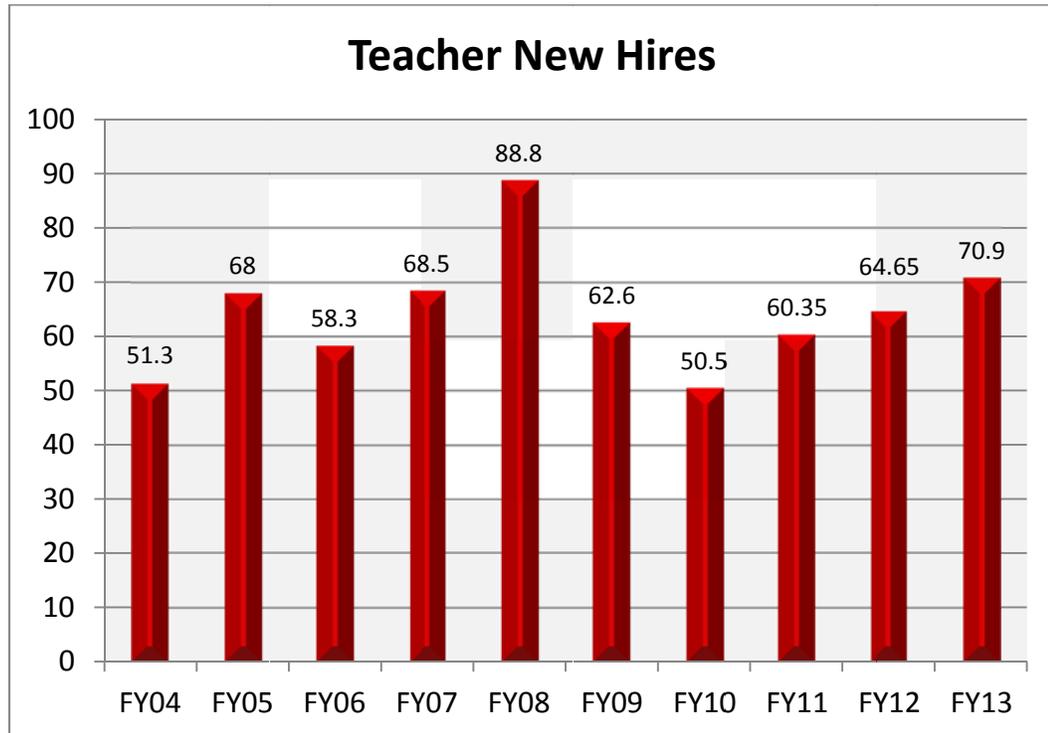
- Teacher turnover in non-retirement categories – resignations and non-renewals – continued at a level slightly above FY10 and FY11.



- Teacher leaves for the year were down, at 7.5 FTE, and return from leaves were up over the prior two years to 8.3 FTE:

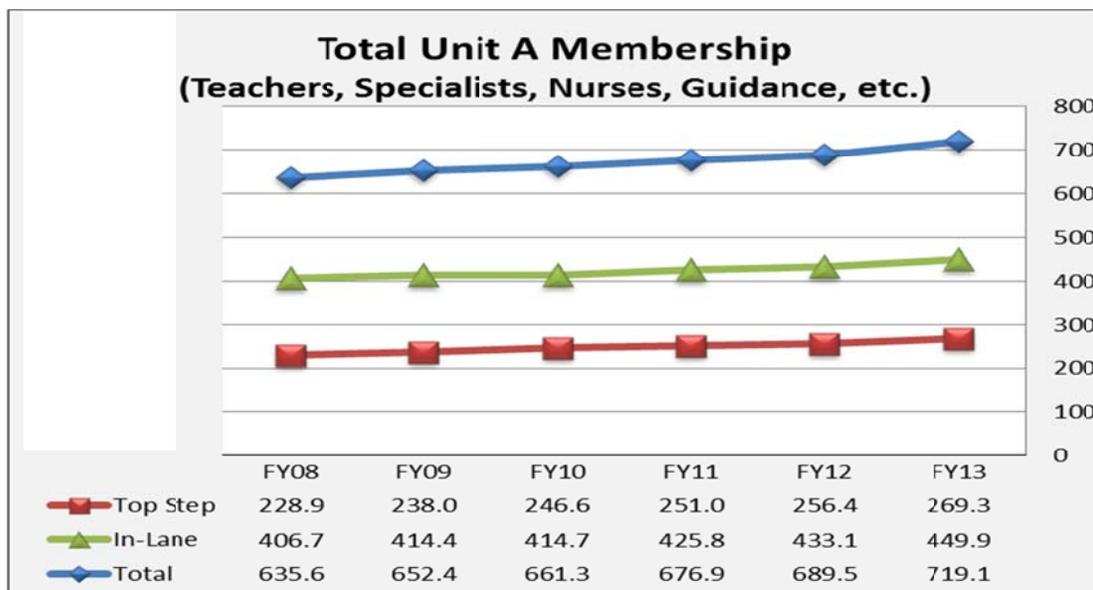


- Teacher new hires rose to 70.9 FTE's, partly reflecting the increase in new positions created in FY13.



### Total Teacher and Support (Unit A Positions)

Teacher new hires should be viewed in the context of total position growth – the chart below shows how enrollment growth has impacted the organization in our total staffing pattern of Teacher and Support positions, as well as the relative mix of Top Step vs. In-Lane membership from FY08 – FY13. The mix of Top Step vs. In-Lane also impacts the annual budget for “Step and Lane” increases.



## **Enrollment**

For the Public Schools of Brookline, total enrollment K-12 is up 232 students to 6,836 students K-12 for the 2012-2013 school year, compared to 6,604 students for the 2011-2012 school year. Early Childhood Program enrollment remained flat, at 304 students, compared to 302 in FY12.

Total K-8 enrollment has risen in FY13 by 240 students. This is the eighth consecutive year of K-8 enrollment growth. During this period, K-8 enrollment has grown by 1181 students, representing growth of 30%. The FY13 Kindergarten class cohort is the largest class that has entered during any of the years of recent enrollment growth, and based on the comparative birth cohort, it is the highest annual yield of students (100%) experienced during this eight year period. This pattern based on birth data and the 2010 census points to continued growth in the K-8 population for the foreseeable future. The current enrollment pattern has larger class cohorts (ranging from 539 to 666) at each grade K-3 with significantly smaller cohorts (ranging from 446-549) at grades 5-8. As a result, there are 485 more students in the lowest four grades (K-3) than at the highest four grades (5-8). It is this bulge which will put pressure on both the budget and classroom capacity during the foreseeable future, if high Kindergarten enrollment continues, as it is expected to.

The result of this growth in Elementary enrollment is that the K-8 Elementary class “section” count has risen from 205 in FY08 compared to 242 in FY13, while elementary average class size has remained steady at 20.98 in FY13 compared to 20.99 K-8 in FY12 (both years include substantially separate students). Anticipating enrollment growth the budget allowed for 7.3 FTE for new sections and specialist teachers K-8. Enrollment growth over the original projection resulted in the additional of three (3) Kindergarten class sections, two (2) Elementary class sections, each with a classroom aide, and 1.7 FTE specialist teachers.

Enrollment at Brookline High School is essentially flat for FY13 with 1,769 students, down eight (8) students from FY12 but significantly down from an FY04 high of 1,916. BHS has reached the bottom of the drop in total High School enrollment and will remain essentially flat for one more year. After that, beginning in FY15, the High School will begin to grow and we will see the High School enrollment rise dramatically, moving well above the 1,900 student level by FY2016, and continuing to approach 2,200 by FY2018. The current (FY13) K-3 cohort of students is 2,497 and would reach the High School in FY2022. Given our historic pattern of a strong cohort survival rate, we should anticipate a High School enrollment in this range by FY2022.

## **Special Education: Contracted Services**

Historically the most significant area for concern in the budget has been the growth in Special Education costs. For FY13 we are seeing a continuation of relatively high Private Placement counts, paired with a new model for managing “Ancillary” Home Based Services, which in prior years were contracted out to private vendors at \$1M. This projection incorporates a full year of expenditures at a level to cover all the currently known Private Placement cases and a small provision for the remaining months of the year. Total projected Private Placement costs and Ancillary services, taken together, exceed the budget for Special Education Contracted Services by \$537K, after applying the Special Education contingency reserve, budgeted at \$350K.

Third Quarter FY13 data indicates that Special Education Private Placement enrollments are at 83, with little change anticipated through the end of the year. This reflects an increase of five (5) placements since the Second Quarter at a projected cost increase of \$160K and is indicative of the significant change that can happen with in this high cost account. Approximately \$150K of the total Contracted Services coverage is the result of continuing private contract services during the transition period from contracted Home Based Services to the in-house model

The move of Home Based Services from “Ancillary” contract service to an in-house program for FY13, incurred certain start-up costs, but has proven to be a significant component of cost control overall. Home Based Services, for a mixed population of students who are primarily served in-district, were previously served by contract service providers, for a spectrum of therapeutic and related services. The total cost of the services in FY10 was \$800K, in FY11 these services cost \$1M and for FY12 they were projected to be \$1.45M. As a result FY13 has a new in-house model with four (4) staff BCBA’s managing services through staff ABA specialists. The significant cost difference allowed for a shift of \$1M from contracted services to personnel and a budget reduction of \$300K for FY13. Certain start-up issues kept costs up within our contract services accounts, however significant savings have accrued within our salary accounts.

An historical look at the pattern of Private Placement and Ancillary service spending is:

**Private Placement Costs  
50/50 and Circuit Breaker**

<b>Fiscal Year</b>	<b>Count</b>	<b>Total</b>	<b>State Funding*</b>
FY02	83	\$4.06M	\$700
FY03	80	\$4.44M	\$734
FY04	73	\$4.77M	\$1.02M
FY05	77	\$4.68M	\$1.86M
FY06	80	\$5.42M	\$1.93M
FY07	79	\$5.94M	\$2.11M
FY08	68	\$5.05M	\$2.00M
FY09	73	\$5.61M	\$1.71M
FY10	85	\$6.78M	\$1.01M
FY11	84	\$7.02M	\$1.18M
FY12	82	\$7.26M	\$1.83M
FY13	83	\$6.75M	\$1.90M

\*FY02 and FY03 State Funding = “50/50 Program”

FY04 – FY13 State Funding = Circuit Breaker

Based on the restructuring of the Home Based Services component within Ancillary Services we should have experienced a \$1M reduction in spending within Contracted Services accounts in FY13, when compared to FY12 (See Chart above). Instead the spending is holding at approximately \$6.75M, which represents the \$537K of overspending within Contracted Services.

The result of the stable spending pattern within Contracted Services between FY03 and FY05, while Circuit Breaker funding was rising allowed us to accrue a surplus in the Circuit Breaker revolving fund. FY06 and FY07 however saw a significant variance from this pattern as costs rose dramatically. FY08 experience showed a significant move to lower spending, partly reflecting the aging out of certain students and the expansion of certain in-house programs as viable alternatives. FY09 showed a reversal of this trend with both total students and total costs up. FY10 continued this upward trend even more dramatically. While FY11 showed a reduction of students in Private Placements the cost of “Ancillary Services” pushed total contracted services costs above budget. The continuation of this trend into FY12, forced the change in the Home Based Services model. For FY13 Contract service costs continue to run significantly above budget despite the successful move of Home Based Services to in-house staff. This pattern of growing cost remains despite the relative stability of the total student count within this population.

### **Special Education: Personnel**

As noted above, one component of reduced expenditures projected for the Third Quarter, within personnel accounts, can be attributed to the new Home Based Services model. Current projections are that the department will spend under budget for the hourly direct service providers, resulting in a projected savings of \$170K. This savings is a key component of the total savings projected in this report, and partly offsets the overage in the contracted services line.

Additionally, the movement of classroom Aide resources to each Kindergarten Classroom, on a full time basis, was premised on the goal of reducing the one-to-one correspondence between aides and students and, instead, moving to a program assignment model. The creation of the Dual Certification Interns in Grade 1 in FY11 was the corresponding initiative to meet similar goals. Unfortunately, Wheelock College has been unable to provide the fully anticipated number of Interns necessary to staff each 1st grade classroom. In FY11 the Intern staffing was 16 for 28 First grades, for FY12 this Intern number dropped to 10 for 26 First grades. For FY13 the Intern staff is 14 for 30 First grades. Since the FY13 budget assumed 20 Interns, the gap of 6 positions filled by Instructional Aides has put additional pressure on the budget.

The Spending Freeze included keeping two (2) 1<sup>st</sup> Grade Aide positions vacant through the end of the school year. The dynamics of program and enrollment interactions may cause changes to these specific situations before the end of the year, but any impact on total spending during the fourth quarter would be small. Including the Aides necessary to make up the shortage for the Dual Certification Program, the Third Quarter deployment of classroom Aides is 6.3 FTE over budget. A major initiative of the department during the past four budget cycles (FY10 – FY13) has been an attempt to control the growth in the number of classroom aides, while at the same time reallocating a full time classroom aide to each Kindergarten classroom. While the FY13 classroom Aide count is over budget it continues to show success at stabilizing the staff level of instructional aides to a level under FY09 actual.

Brookline Special Education Aides  
FY08 and FY09 Converted to Longer School day hours for comparison

**Special Education Aides**

	<b>FY08 Actual</b>	<b>FY09 Actual</b>	<b>FY10 Actual</b>	<b>FY11 Actual</b>	<b>FY12 Actual</b>	<b>FY13 Budgeted</b>	<b>FY13 Actual</b>
Instructional Aides	6.9	0	0	0	0	0	0
Aides	134.5	159.5	139	136.28	121.59	124.09	125.1
EC Aides	25	18.7	13.7	17.9	18.23	20.08	20.2
Kindergarten Aides	0	0	0	0	14.34	14.35	13.5
1st Grade Aides	0	0	0	0	13.5	5.06	12.2
<b>General Fund Total</b>	<b>166.4</b>	<b>178.2</b>	<b>152.7</b>	<b>154.18</b>	<b>167.66</b>	<b>163.58</b>	<b>160.9</b>

ARRA Grants (Kind.)	0	0	11.8	11.82	0	0	0
SPED Grant	10.2	10.1	13.1	12.3	13.53	12.9	11.8
EC Revolving Fund	0	0	3.4	3.4	3.4	3.4	3.4
<b>Grant Funded Total</b>	<b>10.2</b>	<b>10.1</b>	<b>28.3</b>	<b>27.52</b>	<b>16.93</b>	<b>16.30</b>	<b>15.2</b>

<b>All Funds Total</b>	<b>176.6</b>	<b>188.3</b>	<b>181</b>	<b>181.7</b>	<b>184.6</b>	<b>179.88</b>	<b>186.2</b>
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**Transportation**

The expenditure projection for FY13 Transportation services has grown, to be over budget by \$72K, as a result of Out of District service. Transportation service is expected to respond to the needs and program assignments based on student service decisions, which frequently do not consider transportation consequences. Special Education transportation provides a mix of In-Town and Out-of Town services. The network of routed vehicles is stretched toward the maximum to achieve as efficient an operation as possible. Additional costs for FY13 have come from complex out of district routes, that don't allow for ride sharing, and for an additional wheel chair vehicle, compared to FY12.

The department continues to work with vendors and surrounding school districts to take advantage of ride sharing where possible to out of town locations, but placement decisions that require additional vehicle routes have put a significant demand on the Transportation Budget.

**Conclusion**

The implementation of a spending freeze is always a shock to the institution, resulting in modification to previously well thought out plans. For the Public Schools of Brookline to avoid significant overspending for FY13, as projected in the FY13 First Quarter Expenditure report, significant action to reverse spending patterns was required. Once enrollment patterns are set for the year the annual variability of salary spending tends to be low. Since payroll costs represent

the largest component of departmental spending, eighty four percent (84%) of the General Fund, a significant portion of any savings needs to be accrued from salary actions.

The “FY2013 Spending Freeze” implemented in November has, as documented in this report, has made a significant impact on our spending levels and returned the department’s spending to budgeted levels. While Final spending will not be known for another quarter the significant actions taken to slow spending, have achieved their goal and we should expect to end the year on budget for FY13. Historically the greatest variability in cost growth during the year is driven by changes in student placements for Special Education Private Placement students, in-system students who require significant new services or students/families moving to the community. This pattern has continued to impact spending through this year. As we strengthen a new process for tracking and monitoring the source of these decisions our goal will be to have better data at earlier points in time to manage the cycles and budget accordingly. Results of this implementation have informed this report and will continue to do so as we move through the year.

The data within this report shows the significant complications placed on our budget choices as growing enrollment costs require increased funding. These patterns are not expected to abate anytime in the near future. Enrollments are projected to continue at the current pace for the foreseeable future, and young children with significant disabilities are growing as a percentage of our total service population, putting an increasing demand on our special programs and services.

Additionally our experience in the “FY13 Spending Freeze” has shown results, although not without some short term consequences. Actions taken to slow spending have slowed the roll-out of certain Professional Development, reduced the procurement of certain materials and forced program modifications. This is a set of actions that can be implemented on occasion to deal with a crisis, but not a set of actions that can become a steady state. Our goal should be to return to an established budget foundation that is realistic and prudent. Continuing to plan with a multi-year horizon and taking actions to manage costs effectively, over the long term, will yield the best budget outcomes as we continue to face growing demand for our programs and services.

**The Public Schools of Brookline  
FY2013 Third Quarter Report  
General Fund**

Program/ Function	FY13 Total Adj. Budget	---- Thru 3/31/13 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Administration 31050							
Personnel	\$1,010,318	\$788,463	\$0	\$788,463	78.04%	\$1,011,161	(\$843)
Services	\$214,553	\$160,893	\$50,790	\$211,683	98.66%	\$213,711	\$842
Supplies	\$16,727	\$14,354	\$2,054	\$16,408	98.09%	\$16,408	\$319
Other	\$71,573	\$67,540	\$435	\$67,975	94.97%	\$70,633	\$940
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$1,313,171	\$1,031,250	\$53,279	\$1,084,529	82.59%	\$1,311,913	\$1,258
Supervision 31100							
Personnel	\$4,365,389	\$3,355,222	\$0	\$3,355,222	76.86%	\$4,257,999	\$107,390
Services	\$77,262	\$71,304	\$2,000	\$73,304	94.88%	\$76,305	\$957
Supplies	\$77,530	\$45,560	\$25,644	\$71,204	91.84%	\$76,532	\$998
Other	\$166,884	\$94,711	\$7,397	\$102,108	61.19%	\$137,112	\$29,772
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$4,687,065	\$3,566,797	\$35,041	\$3,601,838	76.85%	\$4,547,948	\$139,117
Transportation 31300							
Personnel	\$110,388	\$88,293	\$0	\$88,293	79.98%	\$114,515	(\$4,127)
Services	\$1,501,407	\$992,923	\$410,684	\$1,403,607	93.49%	\$1,573,593	(\$72,186)
Total	\$1,611,795	\$1,081,216	\$410,684	\$1,491,900	92.56%	\$1,688,108	(\$76,313)
Student Body Activities 31350							
Personnel	\$199,408	\$0	\$0	\$0	0.00%	\$199,408	\$0
Services	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Other	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$199,408	\$0	\$0	\$0	0.00%	\$199,408	\$0

**The Public Schools of Brookline  
FY2013 Third Quarter Report  
General Fund**

Program/ Function	FY13 Total Adj. Budget	---- Thru 3/31/13 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Educ Tech & Info Science 316031							
Personnel	\$1,899,195	\$1,450,407	\$0	\$1,450,407	76.37%	\$1,904,166	(\$4,971)
Services	\$89,778	\$57,752	\$3,855	\$61,607	68.62%	\$88,806	\$972
Supplies	\$146,119	\$116,093	\$14,811	\$130,904	89.59%	\$145,217	\$902
Other	\$21,287	\$4,357	\$2,000	\$6,357	29.86%	\$20,368	\$919
Capital	\$228,353	\$228,353	\$0	\$228,353	100.00%	\$228,353	\$0
Total	\$2,384,732	\$1,856,962	\$20,666	\$1,877,628	78.74%	\$2,386,910	(\$2,178)
Athletics/After School 31720							
Personnel	\$461,716	\$326,187	\$0	\$326,187	70.65%	\$461,537	\$179
Services	\$55,193	\$15,890	\$24,688	\$40,578	73.52%	\$54,215	\$978
Supplies	\$21,378	\$14,962	\$450	\$15,412	72.09%	\$20,415	\$963
Other	\$23,150	\$13,861	\$485	\$14,346	61.97%	\$22,347	\$803
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$561,437	\$370,900	\$25,623	\$396,523	70.63%	\$558,514	\$2,923
Psychological Services 31750							
Personnel	\$854,656	\$611,107	\$0	\$611,107	71.50%	\$785,608	\$69,048
Services	\$17,019	\$2,250	\$50	\$2,300	13.51%	\$16,110	\$909
Supplies	\$16,239	\$13,428	\$2,048	\$15,476	95.30%	\$15,476	\$763
Total	\$887,914	\$626,785	\$2,098	\$628,883	70.83%	\$817,194	\$70,720

**The Public Schools of Brookline  
FY2013 Third Quarter Report  
General Fund**

Program/ Function	FY13 Total Adj. Budget	---- Thru 3/31/13 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
<b>Medical Services 31770</b>							
Personnel	\$1,074,194	\$785,079	\$0	\$785,079	73.09%	\$1,030,971	\$43,223
Services	\$20,952	\$2,149	\$1,547	\$3,696	17.64%	\$20,084	\$868
Supplies	\$11,719	\$5,287	\$2,129	\$7,416	63.28%	\$10,760	\$959
<b>Total</b>	<b>\$1,106,865</b>	<b>\$792,515</b>	<b>\$3,676</b>	<b>\$796,191</b>	<b>71.93%</b>	<b>\$1,061,815</b>	<b>\$45,050</b>
<b>Information Services 31780</b>							
Personnel	\$508,309	\$390,117	\$0	\$390,117	76.75%	\$495,436	\$12,873
Services	\$86,122	\$64,336	\$8,068	\$72,404	84.07%	\$85,148	\$974
Supplies	\$171,400	\$162,674	\$8,054	\$170,728	99.61%	\$170,728	\$672
Other	\$3,156	\$1,300	\$0	\$1,300	41.19%	\$2,344	\$812
Capital	\$287,683	\$283,996	\$3,687	\$287,683	100.00%	\$287,683	\$0
<b>Total</b>	<b>\$1,056,670</b>	<b>\$902,423</b>	<b>\$19,809</b>	<b>\$922,231</b>	<b>87.28%</b>	<b>\$1,041,338</b>	<b>\$15,332</b>
<b>Guidance 31790</b>							
Personnel	\$2,201,232	\$1,664,929	\$0	\$1,664,929	75.64%	\$2,214,266	(\$13,034)
Services	\$20,070	\$16,182	\$3,420	\$19,602	97.67%	\$19,602	\$468
Supplies	\$17,100	\$2,657	\$658	\$3,315	19.39%	\$16,126	\$974
Other	\$1,600	\$604	\$0	\$604	0.00%	\$681	\$919
<b>Total</b>	<b>\$2,240,002</b>	<b>\$1,684,372</b>	<b>\$4,078</b>	<b>\$1,688,450</b>	<b>75.38%</b>	<b>\$2,250,675</b>	<b>(\$10,673)</b>
<b>School Within A School 32200</b>							
Personnel	\$393,980	\$281,422	\$0	\$281,422	71.43%	\$364,778	\$29,202
Services	\$4,184	\$717	\$1,260	\$1,977	47.25%	\$3,221	\$963
Supplies	\$6,140	\$3,771	\$43	\$3,814	62.12%	\$5,145	\$995
<b>Total</b>	<b>\$404,304</b>	<b>\$285,910</b>	<b>\$1,303</b>	<b>\$287,213</b>	<b>71.04%</b>	<b>\$373,144</b>	<b>\$31,160</b>

**The Public Schools of Brookline  
FY2013 Third Quarter Report  
General Fund**

Program/ Function	FY13 Total Adj. Budget	---- Thru 3/31/13 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
World Languages 32250							
Personnel	\$3,311,765	\$2,463,187	\$0	\$2,463,187	74.38%	\$3,259,513	\$52,252
Services	\$11,232	\$4,970	\$4,262	\$9,232	82.19%	\$10,276	\$956
Supplies	\$58,106	\$52,703	\$1,568	\$54,271	93.40%	\$57,329	\$777
Other	\$4,345	\$475	\$0	\$475	10.93%	\$4,119	\$226
Capital	\$2,655	\$1,655	\$0	\$1,655	62.34%	\$2,432	\$223
<b>Total</b>	<b>\$3,388,103</b>	<b>\$2,522,990</b>	<b>\$5,830</b>	<b>\$2,528,820</b>	<b>74.64%</b>	<b>\$3,333,669</b>	<b>\$54,434</b>
ELL / ESL 32270							
Personnel	\$1,785,783	\$1,397,914	\$0	\$1,397,914	78.28%	\$1,839,630	(\$53,847)
Services	\$10,386	\$743	\$0	\$743	7.15%	\$9,554	\$832
Supplies	\$19,049	\$9,292	\$1,145	\$10,437	54.79%	\$18,205	\$844
Other	\$274	\$200	\$0	\$200	72.99%	\$200	\$74
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
<b>Total</b>	<b>\$1,815,492</b>	<b>\$1,408,149</b>	<b>\$1,145</b>	<b>\$1,409,294</b>	<b>77.63%</b>	<b>\$1,867,589</b>	<b>(\$52,097)</b>
Visual Arts 32400							
Personnel	\$1,226,486	\$946,796	\$0	\$946,796	77.20%	\$1,229,648	(\$3,162)
Services	\$8,600	\$1,541	\$0	\$1,541	17.92%	\$7,796	\$804
Supplies	\$73,136	\$57,995	\$2,575	\$60,570	82.82%	\$72,225	\$911
Other	\$1,950	\$65	\$0	\$65	3.33%	\$1,076	\$874
Capital	\$2,660	\$0	\$0	\$0	0.00%	\$1,845	\$815
<b>Total</b>	<b>\$1,312,832</b>	<b>\$1,006,397</b>	<b>\$2,575</b>	<b>\$1,008,972</b>	<b>76.85%</b>	<b>\$1,312,590</b>	<b>\$242</b>
English/Language Arts 32500							
Personnel	\$2,490,270	\$1,886,823	\$0	\$1,886,823	75.77%	\$2,502,190	(\$11,920)
Services	\$2,868	\$1,545	\$0	\$1,545	53.87%	\$1,978	\$890
Supplies	\$131,360	\$88,468	\$26,005	\$114,473	87.14%	\$130,517	\$843
Other	\$3,000	\$0	\$0	\$0	0.00%	\$2,044	\$956
<b>Total</b>	<b>\$2,627,498</b>	<b>\$1,976,836</b>	<b>\$26,005</b>	<b>\$2,002,841</b>	<b>76.23%</b>	<b>\$2,636,729</b>	<b>(\$9,231)</b>

**The Public Schools of Brookline  
FY2013 Third Quarter Report  
General Fund**

Program/ Function	FY13 Total Adj. Budget	---- Thru 3/31/13 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
<b>Mathematics 32600</b>							
Personnel	\$3,352,702	\$2,538,502	\$0	\$2,538,502	75.72%	\$3,310,901	\$41,801
Services	\$3,460	\$1,120	\$490	\$1,610	46.53%	\$2,654	\$806
Supplies	\$182,074	\$173,377	\$2,287	\$175,664	96.48%	\$181,097	\$978
Other	\$1,010	\$410	\$0	\$410	40.59%	\$421	\$589
<b>Total</b>	<b>\$3,539,246</b>	<b>\$2,713,409</b>	<b>\$2,777</b>	<b>\$2,716,186</b>	<b>76.74%</b>	<b>\$3,495,073</b>	<b>\$44,174</b>
<b>Performing Arts 32650</b>							
Personnel	\$1,848,806	\$1,367,805	\$0	\$1,367,805	73.98%	\$1,830,072	\$18,734
Services	\$13,471	\$5,924	\$1,190	\$7,114	52.81%	\$12,515	\$956
Supplies	\$26,059	\$2,025	\$380	\$2,405	9.23%	\$25,182	\$877
Other	\$888	\$228	\$0	\$228	25.68%	\$261	\$627
Capital	\$7,460	\$3,460	\$0	\$3,460	46.38%	\$6,637	\$823
<b>Total</b>	<b>\$1,896,684</b>	<b>\$1,379,442</b>	<b>\$1,570</b>	<b>\$1,381,012</b>	<b>72.81%</b>	<b>\$1,874,667</b>	<b>\$22,017</b>
<b>Physical Education 32700</b>							
Personnel	\$1,618,946	\$1,249,459	\$0	\$1,249,459	77.18%	\$1,639,828	(\$20,882)
Services	\$5,500	\$758	\$1,154	\$1,912	34.76%	\$4,613	\$887
Supplies	\$27,981	\$22,401	\$635	\$23,036	82.33%	\$27,094	\$887
Other	\$3,605	\$203	\$0	\$203	5.63%	\$2,811	\$794
<b>Total</b>	<b>\$1,656,032</b>	<b>\$1,272,821</b>	<b>\$1,789</b>	<b>\$1,274,610</b>	<b>76.97%</b>	<b>\$1,674,346</b>	<b>(\$18,314)</b>
<b>Special Education 32760</b>							
Personnel	\$14,307,748	\$10,454,876	\$0	\$10,454,876	73.07%	\$14,042,389	\$265,359
Services	\$6,370,692	\$3,158,928	\$1,330,563	\$4,489,491	70.47%	\$6,907,857	(\$537,165)
Supplies	\$63,192	\$52,179	\$5,493	\$57,672	91.26%	\$62,383	\$809
Other	\$8,379	\$6,561	\$186	\$6,747	80.52%	\$7,490	\$889
<b>Total</b>	<b>\$20,750,011</b>	<b>\$13,672,544</b>	<b>\$1,336,242</b>	<b>\$15,008,786</b>	<b>72.33%</b>	<b>\$21,020,119</b>	<b>(\$270,108)</b>

**The Public Schools of Brookline  
FY2013 Third Quarter Report  
General Fund**

Program/ Function	FY13 Total Adj. Budget	---- Thru 3/31/13 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Literacy Specialists 32770							
Personnel	\$1,301,339	\$985,136	\$0	\$985,136	75.70%	\$1,293,087	\$8,252
Services	\$25,000	\$15,000	\$10,000	\$25,000	100.00%	\$25,000	\$0
Supplies	\$15,400	\$15,015	\$0	\$15,015	97.50%	\$15,015	\$385
Other	\$36,000	\$36,000	\$0	\$36,000	0.00%	\$36,000	\$0
Total	\$1,377,739	\$1,051,151	\$10,000	\$1,061,151	77.02%	\$1,369,102	\$8,637
Health Education 32780							
Personnel	\$348,816	\$294,799	\$0	\$294,799	84.51%	\$363,354	(\$14,538)
Services	\$4,706	\$2,072	\$800	\$2,872	61.02%	\$3,860	\$846
Supplies	\$11,429	\$6,248	\$2,176	\$8,424	73.71%	\$10,501	\$928
Other	\$5,435	\$4,095	\$861	\$4,956	91.19%	\$4,956	\$479
Total	\$370,386	\$307,214	\$3,837	\$311,051	83.98%	\$382,671	(\$12,285)
Science 32850							
Personnel	\$2,347,020	\$1,773,692	\$0	\$1,773,692	75.57%	\$2,383,473	(\$36,453)
Services	\$5,859	\$3,401	\$652	\$4,053	69.18%	\$4,930	\$929
Supplies	\$161,276	\$147,318	\$11,228	\$158,546	98.31%	\$160,334	\$942
Other	\$3,293	\$448	\$410	\$858	26.05%	\$2,459	\$834
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$2,517,448	\$1,924,859	\$12,290	\$1,937,149	76.95%	\$2,551,196	(\$33,748)
Social Studies 32900							
Personnel	\$2,284,841	\$1,797,817	\$0	\$1,797,817	78.68%	\$2,318,360	(\$33,519)
Services	\$3,100	\$2,308	\$375	\$2,683	86.55%	\$2,683	\$417
Supplies	\$127,720	\$117,530	\$1,754	\$119,284	93.39%	\$126,728	\$992
Other	\$1,166	\$356	\$0	\$356	30.53%	\$356	\$810
Total	\$2,416,827	\$1,918,011	\$2,129	\$1,920,140	79.45%	\$2,448,127	(\$31,300)

**The Public Schools of Brookline  
FY2013 Third Quarter Report  
General Fund**

Program/ Function	FY13 Total Adj. Budget	---- Thru 3/31/13 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Career & Ed. Techn. 32920							
Personnel	\$666,437	\$487,619	\$0	\$487,619	73.17%	\$663,044	\$3,393
Services	\$10,622	\$7,116	\$2,997	\$10,113	95.21%	\$10,113	\$509
Supplies	\$45,410	\$22,955	\$12,975	\$35,930	79.12%	\$44,531	\$879
Other	\$150	\$150	\$0	\$150	100.00%	\$150	\$0
Capital	\$11,296	\$3,384	\$0	\$3,384	29.96%	\$10,428	\$868
Total	\$733,915	\$521,224	\$15,972	\$537,196	73.20%	\$728,266	\$5,649
Kindergarten 33150							
Personnel	\$2,659,241	\$1,954,495	\$0	\$1,954,495	73.50%	\$2,778,912	(\$119,671)
Supplies	\$14,965	\$8,597	\$141	\$8,738	58.39%	\$14,038	\$927
Total	\$2,674,206	\$1,963,092	\$141	\$1,963,233	73.41%	\$2,792,950	(\$118,744)
Elementary 33200							
Personnel	\$12,171,971	\$9,345,093	\$0	\$9,345,093	76.78%	\$12,210,987	(\$39,016)
Services	\$392,044	\$221,268	\$31,864	\$253,132	64.57%	\$273,132	\$118,912
Supplies	\$132,805	\$97,340	\$20,661	\$118,001	88.85%	\$132,001	\$804
Other	\$47,555	\$2,562	\$195	\$2,757	5.80%	\$46,757	\$798
Capital	\$13,593	\$9,469	\$789	\$10,258	75.47%	\$12,835	\$758
Total	\$12,757,968	\$9,675,732	\$53,509	\$9,729,241	76.26%	\$12,675,712	\$82,256
High School 33300							
Personnel	\$801,808	\$612,729	\$0	\$612,729	76.42%	\$837,866	(\$36,058)
Services	\$230,813	\$125,487	\$93,517	\$219,004	94.88%	\$230,004	\$809
Supplies	\$67,227	\$39,810	\$21,946	\$61,756	91.86%	\$66,256	\$971
Other	\$20,448	\$16,490	\$115	\$16,605	81.21%	\$19,705	\$743
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$1,120,296	\$794,516	\$115,578	\$910,094	81.24%	\$1,153,831	(\$33,535)

**The Public Schools of Brookline  
FY2013 Third Quarter Report  
General Fund**

Program/ Function	FY13 Total Adj. Budget	---- Thru 3/31/13 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
General Instruction 33400							
Personnel	\$1,499,360	\$989,740	\$0	\$989,740	66.01%	\$1,567,636	(\$68,276)
Services	\$6,600	\$848	\$5,500	\$6,348	96.17%	\$6,348	\$253
Supplies	\$24,723	\$20,285	\$0	\$20,285	82.05%	\$24,173	\$550
Other	\$259,763	\$0	\$0	\$0	0.00%	\$0	\$259,763
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$1,790,446	\$1,010,872	\$5,500	\$1,016,372	56.77%	\$1,598,156	\$192,289
Building Services 34250							
Personnel	\$2,192,101	\$1,718,623	\$0	\$1,718,623	78.40%	\$2,190,318	\$1,783
Services	\$559,649	\$466,276	\$57,047	\$523,323	93.51%	\$559,323	\$326
Supplies	\$132,821	\$116,671	\$5,160	\$121,831	91.73%	\$132,331	\$490
Other	\$100	\$0	\$0	\$0	0.00%	\$0	\$100
Capital	\$3,825	\$0	\$0	\$0	0.00%	\$3,444	\$381
Total	\$2,888,496	\$2,301,570	\$62,207	\$2,363,777	81.83%	\$2,885,416	\$3,080
Gross School Dept. Budget							
Personnel	\$69,294,224	\$52,006,331	\$0	\$52,006,331	75.05%	\$69,101,053	\$193,172
Services	\$9,751,142	\$5,388,700	\$2,036,773	\$7,425,473	76.15%	\$10,223,430	(\$472,288)
Supplies	\$1,799,085	\$1,428,995	\$172,018	\$1,601,013	88.99%	\$1,776,745	\$22,340
Other	\$685,011	\$250,011	\$11,223	\$262,095	38.26%	\$382,289	\$302,722
Capital	\$557,525	\$530,317	\$4,476	\$534,793	95.92%	\$553,657	\$3,868
Total	\$82,086,987	\$59,604,354	\$2,224,490	\$61,828,843	75.32%	\$82,037,174	\$49,814
% of Appr Bud.							
<b>Special Revenues Funds:</b>							
Tuition and Facilities Funds:	(\$553,744)					(\$553,744)	\$0
Circuit Breaker Funds:	(\$1,902,739)					(\$1,902,739)	\$0
Revolving Fund Reimbursement	(\$550,680)					(\$550,680)	\$0
Circuit Breaker Increase:	\$0					\$0	\$0
Fall TM Supplementary:	(\$430,222)					(\$430,222)	\$0
<b>Town Appropriation:</b>	\$78,649,602					\$78,599,789	<b>\$49,814</b>

**THE PUBLIC SCHOOLS OF BROOKLINE  
FY2013 THIRD QUARTER REPORT**

<b>FUNCTION:</b>	<b>ACCOUNT</b>	<b>FY13 TOTAL ADJ. BUDGET</b>	<b>PROJECTED AS OF 3/31/13</b>	<b>SURPLUS/ (DEFICIT)</b>
<b><u>ADMINISTRATION &amp; SUPPORT:</u></b>				
Administration:	31050	1,313,171	1,311,913	1,258
Supervision:	31100	4,687,065	4,547,948	139,117
Information Services:	31780	1,056,670	1,041,338	15,332
Transportation:	31300	1,611,795	1,688,108	(76,313)
High School Support:	33300	1,120,296	1,153,831	(33,535)
General Instruction:	33400	1,790,446	1,598,156	192,289
Building Services:	34250	<u>2,888,496</u>	<u>2,885,416</u>	<u>3,080</u>
<b>TOTAL:</b>		<b>\$14,467,939</b>	<b>\$14,226,710</b>	<b>\$241,228</b>
<b><u>STUDENT SERVICES:</u></b>				
Psychological Services:	31750	887,914	817,194	70,720
Medical Services:	31770	1,106,865	1,061,815	45,050
Guidance:	31790	2,240,002	2,250,675	(10,673)
Engl. Lang. Learners / ESL:	32270	1,815,492	1,867,589	(52,097)
Special Education:	32760	<u>20,750,011</u>	<u>21,020,119</u>	<u>(270,108)</u>
<b>TOTAL:</b>		<b>\$26,800,284</b>	<b>\$27,017,391</b>	<b>(\$217,107)</b>
<b><u>EXTRA CURRICULAR ACTIVITIES:</u></b>				
Student Body Activities:	31350	199,408	199,408	0
Athletics/After School:	31720	<u>561,437</u>	<u>558,514</u>	<u>2,923</u>
<b>TOTAL:</b>		<b>\$760,845</b>	<b>\$757,922</b>	<b>\$2,923</b>
<b><u>CURRICULUM &amp; INSTRUCTION:</u></b>				
Education Tech and Info Services	31600	2,384,732	2,386,910	(2,178)
School-Within-A-School:	32200	404,304	373,144	31,160
World Language:	32250	3,388,103	3,333,669	54,434
Visual Arts:	32400	1,312,832	1,312,590	242
English/Language Arts:	32500	2,627,498	2,636,729	(9,231)
Mathematics:	32600	3,539,246	3,495,073	44,174
Performing Arts:	32650	1,896,684	1,874,667	22,017
Physical Education:	32700	1,656,032	1,674,346	(18,314)
Literacy Specialists:	32770	1,377,739	1,369,102	8,637
Health Education:	32780	370,386	382,671	(12,285)
Science:	32850	2,517,448	2,551,196	(33,748)
Social Studies:	32900	2,416,827	2,448,127	(31,300)
Career & Techn. Education:	32920	733,915	728,266	5,649
Kindergarten:	33150	2,674,206	2,792,950	(118,744)
Elementary:	33200	12,757,968	12,675,712	82,256
<b>TOTAL:</b>		<b>\$40,057,920</b>	<b>\$40,035,151</b>	<b>\$22,770</b>

<b>GROSS SCHOOL DEPT. BUDGET:</b>		<b>\$82,086,988</b>	<b>\$82,037,174</b>	<b>\$49,814</b>
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<b>Tuition and Facilities Funds:</b>		<b>(\$553,744)</b>	<b>(\$553,744)</b>	<b>\$0</b>
<b>Circuit Breaker Funds:</b>		<b>(\$1,902,739)</b>	<b>(\$1,902,739)</b>	<b>\$0</b>
<b>Revolving Fund Reimbursement</b>		<b>(\$550,680)</b>	<b>(\$550,680)</b>	<b>\$0</b>
<b>Supplementary:</b>		<b>(\$430,222)</b>	<b>(\$430,222)</b>	<b>\$0</b>

<b>Town Appropriation:</b>		<b>\$78,649,603</b>	<b>\$78,599,789</b>	<b>\$49,814</b>
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**THE PUBLIC SCHOOLS OF BROOKLINE  
FY2013 THIRD QUARTER REPORT**

<b>FUNCTION:</b>	<b>ACCOUNT</b>	<b>FY13 TOTAL ADJ. BUD.</b>	<b>PROJECTED AS OF 3/31/13</b>	<b>SURPLUS/ (DEFICIT)</b>
<b>Administrative, Supervision and General Instruction</b>				
Administration	31050	\$1,313,171	\$1,311,913	\$1,258
Supervision	31100	\$4,687,065	\$4,547,948	\$139,117
General Instruction	33400	<u>\$1,790,446</u>	<u>\$1,598,156</u>	<u>\$192,289</u>
<b>Sub-Total:</b>		\$7,790,682	\$7,458,017	\$332,664
<b>Building/Transportation Services</b>				
Transportation	31300	\$1,611,795	\$1,688,108	(\$76,313)
Building Services	34250	<u>\$2,888,496</u>	<u>\$2,885,416</u>	<u>\$3,080</u>
<b>Sub-Total:</b>		\$4,500,291	\$4,573,524	(\$73,233)
<b>Students, Non-Academic</b>				
Student Activities	31350	\$199,408	\$199,408	\$0
Athletics	31720	\$561,437	\$558,514	\$2,923
Performing Arts	32650	<u>\$1,896,684</u>	<u>\$1,874,667</u>	<u>\$22,017</u>
<b>Sub-Total:</b>		\$2,657,529	\$2,632,588	\$24,941
<b>Information Technology</b>				
Instructional Technology	31780	<u>\$1,056,670</u>	<u>\$1,041,338</u>	<u>\$15,332</u>
<b>Sub-Total:</b>		\$1,056,670	\$1,041,338	\$15,332
<b>Guidance and Medical Services</b>				
Psychological Services	31750	\$887,914	\$817,194	\$70,720
Medical Services	31770	\$1,106,865	\$1,061,815	\$45,050
Guidance	31790	<u>\$2,240,002</u>	<u>\$2,250,675</u>	<u>(\$10,673)</u>
<b>Sub-Total:</b>		\$4,234,781	\$4,129,684	\$105,097
<b>Mainstream Student Academic Program Accounts</b>				
Educational Tech and Info Services	31600	\$2,384,732	\$2,386,910	(\$2,178)
School-Within-A-School	32200	\$404,304	\$373,144	\$31,160
World Language	32250	\$3,388,103	\$3,333,669	\$54,434
Visual Arts	32400	\$1,312,832	\$1,312,590	\$242
English / Language Arts	32500	\$2,627,498	\$2,636,729	(\$9,231)
Mathematics	32600	\$3,539,246	\$3,495,073	\$44,174
Physical Education	32700	\$1,656,032	\$1,674,346	(\$18,314)
Health Education	32780	\$370,386	\$382,671	(\$12,285)
Science	32850	\$2,517,448	\$2,551,196	(\$33,748)
Social Studies	32900	\$2,416,827	\$2,448,127	(\$31,300)
Career and Technical Education	32920	\$733,915	\$728,266	\$5,649
BHS Support	33300	<u>\$1,120,296</u>	<u>\$1,153,831</u>	<u>(\$33,535)</u>
<b>Sub-Total:</b>		\$22,471,619	\$22,476,551	(\$4,932)

**THE PUBLIC SCHOOLS OF BROOKLINE  
FY2013 THIRD QUARTER REPORT**

<b>FUNCTION:</b>	<b>ACCOUNT</b>	<b>FY13 TOTAL ADJ. BUD.</b>	<b>PROJECTED AS OF 3/31/13</b>	<b>SURPLUS/ (DEFICIT)</b>
<b>Special Challenge Academic Accounts</b>				
<b>English Language Learners / ESL</b>	32270	\$1,815,492	\$1,867,589	(\$52,097)
<b>Special Education</b>	32760	\$20,750,011	\$21,020,119	(\$270,108)
<b>Literacy Specialists</b>	32770	<u>\$1,377,739</u>	<u>\$1,369,102</u>	<u>\$8,637</u>
<b>Sub-Total:</b>		\$23,943,242	\$24,256,809	(\$313,567)
<b>Elementary &amp; Pre-Elementary Student Academic</b>				
<b>Kindergarten</b>	33150	\$2,674,206	\$2,792,950	(\$118,744)
<b>Elementary</b>	33200	<u>\$12,757,968</u>	<u>\$12,675,712</u>	<u>\$82,256</u>
<b>Sub-Total:</b>		\$15,432,174	\$15,468,662	(\$36,488)
<b>GROSS SCHOOL DEPT. BUDGET:</b>		<b>\$82,086,988</b>	<b>\$82,037,174</b>	<b>\$49,814</b>
<b>TUITION AND FACILITIES FUNDS:</b>		<b>(\$553,744)</b>	<b>(\$553,744)</b>	<b>\$0</b>
<b>CIRCUIT BREAKER:</b>		<b>(\$1,902,739)</b>	<b>(\$1,902,739)</b>	<b>\$0</b>
<b>REVOLVING FUND REIMBURSEMENT</b>		<b>(\$550,680)</b>	<b>(\$550,680)</b>	<b>\$0</b>
<b>SUPPLEMENTARY:</b>		<b>(\$430,222)</b>	<b>(\$430,222)</b>	<b>\$0</b>
<b>Town Appropriation:</b>		<b>\$78,649,603</b>	<b>\$79,150,469</b>	<b>\$49,814</b>

**THE PUBLIC SCHOOLS OF BROOKLINE**  
**TEN YEAR TREND (FY04 - FY13)**

<b>Fiscal Year</b>	<b>Appropriation Amount</b>	<b>Percent Growth</b>	<b>Actual Spending</b>	<b>Percent Growth</b>	<b>Year End Surplus/Deficit</b>	<b>Special Education Prog. Costs *</b>	<b>Percent Growth</b>
2004 Actual	\$54,167,582	2.46%	\$53,936,109	2.40%	\$231,473	\$11,668,892	5.08%
2005 Actual	\$56,825,064	4.91%	\$56,713,501	5.15%	\$111,563	\$12,417,985	6.42%
2006 Actual	\$60,414,543	6.32%	\$60,414,543	6.53%	\$0	\$14,122,176	13.72%
2007 Actual	\$62,916,637	4.14%	\$62,916,637	4.14%	\$0	\$15,676,812	11.01%
2008 Actual	\$65,296,114	3.78%	\$64,786,212	2.97%	\$509,902	\$15,395,752	-1.79%
2009 Actual	\$70,773,226	8.39%	\$70,987,572	9.57%	(\$214,346)	\$17,124,783	11.23%
2010 Actual	\$71,528,950	1.07%	\$72,515,419	2.15%	(\$986,469)	\$18,871,798	10.20%
2011 Actual	\$75,346,929	5.34%	\$75,521,702	4.15%	(\$174,773)	\$19,610,115	3.91%
2012 Actual	\$78,462,178	4.13%	\$78,443,875	3.87%	\$18,303	\$20,075,062	2.37%
2013 Projected	\$82,086,987	4.62%	\$82,037,174	4.58%	\$49,814	\$21,020,119	4.71%
<b>Total Ten Year Increase</b>		<b>55.28%</b>		<b>55.76%</b>			<b>89.29%</b>
<b>Average Annual Growth</b>		<b>4.52%</b>		<b>4.55%</b>			<b>6.69%</b>

**Notes:**

\* FY13 Appropriation amount includes \$1,902,739 in Circuit Breaker funding, \$350K in One Time Revenues, \$200K in benefit reimbursement funding from Revolving Funds, and \$553,744 in Tuition, Fees and Facilities Funds.

\* Spec. Ed. program costs excludes transportation, guidance, psychological and medical costs of special education students.

**The Public Schools of Brookline  
Six Year Expenditure Growth Pattern  
FY08 - FY13**

	<b>Final FY08 Expenditures</b>	<b>Final FY09 Expenditures</b>	<b>Final FY10 Expenditures</b>	<b>Final FY11 Expenditures</b>	<b>Final FY12 Expenditures</b>	<b>Projected FY13 Expenditures</b>	<b>FY08 - FY13 6-Year Expenditure Growth</b>	
<b>Total BPS</b>	\$ 64,786,212	\$ 70,987,572	\$ 72,515,419	\$ 75,521,702	\$ 78,443,875	\$ 82,037,174	\$ 17,250,962	27.4%
<b>Total Special Education (SPED)</b>	\$ 15,395,752	\$ 17,124,783	\$ 18,871,798	\$ 19,610,115	\$ 20,075,062	\$ 21,020,119	\$ 5,624,367	35.9%
<b>SPED Percent of Total</b>	23.76%	24.12%	26.02%	25.97%	25.59%	25.62%	32.60%	

	<b>Final FY08 Expenditures</b>	<b>Final FY09 Expenditures</b>	<b>Final FY10 Expenditures</b>	<b>Final FY11 Expenditures</b>	<b>Final FY12 Expenditures</b>	<b>Projected FY13 Expenditures</b>	<b>FY08 - FY13 6-Year Expenditure Growth</b>	
<b>Total SPED, Transportation and Medical</b>	\$ 17,552,415	\$ 19,330,740	\$ 21,141,499	\$ 22,146,194	\$ 22,648,038	\$ 23,770,042	\$ 6,217,627	35.0%
<b>SPED Percent of Total</b>	27.1%	27.2%	29.2%	29.3%	28.9%	29.0%		
<b>Total w/o SPED, Transportation and Medical</b>	\$ 47,233,797	\$ 51,656,832	\$ 51,373,920	\$ 53,375,508	\$ 55,795,837	\$ 58,267,133	\$ 11,033,336	24.4%
<b>Non-SPED Percent of Total</b>	72.9%	72.8%	70.8%	70.7%	71.1%	71.0%		

## **FY13 Third Quarter Expenditure Report - Revolving Funds**

### **Brookline Adult and Community Education – SE22**

The Brookline Adult and Community Education program continued to maintain profitability in FY12, the 3<sup>rd</sup> consecutive year of positive performance, although net profit was significantly lower than FY10 and FY11. Revenues for FY12 exceeded expenses by \$88K, and the program continued to offer a wide variety of courses.

For FY13, the third quarter report shows total revenues of \$1,143,692 against expenses of \$746,922. In addition, \$107,025 in deferred revenue for FY14 SmartSummer children's programs has been booked. While the program continues to be successful, it is important to recognize that overall profit decreased from \$294K in FY11 to \$88K in FY12. While the FY13 third quarter's numbers indicate that revenues are approximately \$30K ahead of FY12's third quarter projection, it will be important to more closely manage course offerings in response to the public's interest in such classes.

The stabilization of the organization has allowed it to hire a .5FTE additional program coordinator to meet the demand exhibited for new course design in certain areas of the curriculum. The FY13 Operating Budget will require the BA&CE budget to make an annual contribution of \$60K toward facility use costs, previously paid by the General Fund. It is anticipated that the Brookline Adult and Community Education program will continue to be a viable institution in the Town in FY13 while operating at a profit.

### **Use of School Buildings – SE23**

The Use of School Buildings fund reflects the expenses incurred to prepare and operate buildings throughout the year for events held after school and on weekends offset by revenues from the lease of school buildings. Traditionally, it has been used to supplement the General Fund at \$30,000.

The fund balance in this account stood at \$176K at the end of FY12. While there has been some rental activity during the summer, the great preponderance of usage occurs during the school year. We have seen an uptick in rental revenues and it is anticipated that within this account revenues generated will continue to outperform expenses.

Through the third quarter of FY13, The Public Schools of Brookline collected revenues of \$63,001 against \$78,154 in incurred expenses, mostly used to reconfigure Early Childhood spaces and augment the startup of new Kindergarten classrooms throughout the District.

### **Non-Resident Tuition – SE52**

This fund traditionally supplements the General Fund through full tuition payments, which has remains at \$14,000 in FY13 and through the staff materials fee set at \$2,417 for this year (up from \$2,347 last year). These fees supplement the General Fund by \$523,744.

This fund is also used as a clearing account to accept and expend certain other revenue streams (i.e., Music Extension program, transportation revenues and costs associated with these programs).

The FY13 third quarter report shows revenues of \$682,051 against expenses of \$296,441. Since the Department has moved to a payroll deduction model, fees are collected on a consistent basis throughout the year, as opposed to one time lump sum payments (or multiple payments). This has smoothed out the revenue stream, and eliminated defaulting on payments. Additionally, a fee schedule has been proposed which can provide for reasonable increases per student for the next several years.

### **School Athletics – SE26**

This fund contains the student athletic fee paid at \$200 per sport, per season for FY13. This revenue supplements the operating budget of the athletics program and was budgeted at \$360,108 for FY13. A mix of decreased participation and increased scholarships resulted in a net loss of \$29K in FY12.

The third quarter report shows revenues of \$239,584 against expenses of \$254,378, which is in line with past underperformance. The Athletic Department continues to struggle with increased costs related to rental space and equipment, as well as fewer paid participants and an increased demand for scholarships, both full and partial.

### **School Restaurant - SE27**

The School Restaurant Revolving Fund accounts for the revenue generated by the School Restaurant at Brookline High School. This program provides real-life training for students interested in the culinary arts as a part of our Career Education program at BHS.

The third quarter revenues of \$53,955 outperformed expenses of \$51,162 only slightly, but this is catching up to the front loaded costs of preparing the school restaurant for its opening in September. Given the past performance of the program and the front loading of these onetime costs, it is anticipated that the School Restaurant will continue to remain profitable. The continued success of this program has enabled us to continue to replace high cost equipment, some of which is greater than 50 years old, and assist in updating durable goods costs associated with the Career and Tech program, such as a new sander for the woodworking class and a new paper punch machine for the copy center.

### **Summer School – SE28**

This fund contains the revenue and expenses of the Summer School program operated annually at Brookline High School. A review of this program in FY04 and FY05 showed that the program was operating at a structural deficit in the range of \$15K. This deficit rose to the \$30K mark for FY06 and FY07. The structural deficit is primarily to support courses for students who need to complete graduation requirements or who need extra support for MCAS test retake services. Additionally, this account provides scholarship support for some students.

The program saw expenses rise significantly from \$121K in FY08 to \$136K in FY09, and dropping slightly to \$130K in FY10. Expenses rose significantly again in FY11, ending at \$143K and continued that trend with expenses totaling \$165 in FY12. Revenues during this time have remained in the \$100-120K range. Current data indicates that the program run during the summer of FY13 (July-August of 2012) had expenses of \$141K against revenues of \$105K. Increased expenditures (97% of which are related to salaries) and revenue collection issues continue to put pressure on the targeted allocation of General Fund spending on behalf of the program. Tighter controls, as well as targeted programming, will need to be put into place in order to ensure that the program operates within budget allocations. A number of classes will need to be consolidated, and less popular ones cancelled in order to achieve this in the future.

### **Early Childhood – SE20**

The Brookline Early Education Program (BEEP) operated by the Public Schools of Brookline is a fee for service model. These programs are subsidized by the General Fund for both Special Education and collective bargaining costs and supplemented by external grants – primarily the several grants distributed by the Massachusetts Department of Education.

BEEP Principal Vicki Milstein increased fees in FY13 in order to keep up with anticipated expenses. The third quarter report shows revenues of \$1,544,247 against \$1,453,541 in expenses. This includes approximately \$64K in revenues that should have been allocated in FY12. The program raised tuition rates by 2% for the 2012-2013 school year in order to continue to offset increased costs related to decreasing federal and state aid for Early Childhood programming, increased demand for Special Education services and an increase in scholarship applications. It is anticipated that the program will break even in FY13.

### **Food Service – SE25**

The Food Service Program implemented a price increase in FY09, which pushed the program past breakeven performance. In FY10, that trend continued due to an increase in participation. Because of this, in FY10 the Food Services Revolving Fund had a positive fund balance for the first time in more than 10 years. For FY12, this program had an operating profit of \$246K.

Third quarter results for FY13 show revenues at \$1,472,807 against expenses of \$1,390,526. While the program has continued to outperform expenses, this net revenue increase (\$82K) is \$240K less than at the 2<sup>nd</sup> Quarter Report for FY12. Some additional improvements were made for FY13 aimed at growing the program even further, as a new wok station was installed over the summer at the High School. The Third Quarter's participation numbers have decreased over FY13's Third Quarter numbers, across the board, mainly due to the implementation of federal regulations which place new limits on the offerings made at both the Elementary and High School level. This has been a challenge that all Food Service programs throughout the nation have had to face in an effort to retain participation. Additionally, the new cafeterias at both the Runkle and Heath Schools were closed for the beginning of the school year. This decreased participation significantly at both locations and affected initial revenues. Both the Runkle School and the Heath's cafeteria have been in full operation since the Second Quarter.

FY13 will also require a charge to the Food Service account of \$150K to offset certain Employee Health Insurance costs previously paid by the General Fund. The goal of this plan is to have the Food Service Revolving Fund pick up the full cost of employee Health Insurance by FY14.

### **Special Education: METCO Fund –SE14**

Until FY03, the State Department of Education calculated the impact of special education services for METCO students on each METCO receiving community and made a supplementary payment to the community. This fund contains the supplemental revenue and expenses attributable to the services provided to METCO students for Special Education services. New revenue for this account ended in FY03.

As we move forward, we have chosen to use these funds for one-time services. In FY09 and FY10, funds were used from this account to renovate space at Brookline High School specifically for the use of Special Education programs. No activity occurred here in FY11 or FY12. Our fund balance remains at \$53K in this account.

### **Circuit Breaker - SEB3**

FY13 is the tenth year of "Circuit Breaker" funding. These funds are received by the department from the state as partial funding for high cost Special Education students. Circuit Breaker funds are carried in a revolving fund.

Prior to FY04, the Massachusetts Department of Education paid Residential Schools directly for approximately 50% of the cost of Residential student's tuition. The Circuit Breaker language requires school departments to pay the entire cost for Residential students and has created a funding formula for distributing funds to school systems based upon a restructured formula for all "high cost" students. This formula allows school systems to receive supplementary funding for any student whose total educational cost exceeds \$40,512, up from \$38,916 in FY12, \$38,028 in FY11, \$38,636 in FY10, \$37,000 in FY09, \$35,408 in FY08 and \$33,700 in FY07.

Total funding for this account for FY13 based on FY12 claims was estimated at \$1.9M. The state increase in the funding rate for FY13 had originally allowed this to grow to \$2.01M, but 9C cuts initiated by the Governor in early December have reduced this number back down to our original allocation and forced us to implement additional budget freeze actions in order to support private placement costs in Special Education.

**The Public Schools of Brookline  
Revolving Fund Balance Sheet**

Fund SE22 Adult Education

	<b>FY08 Period Ending 6/30/08</b>	<b>FY09 Period Ending 6/30/09</b>	<b>FY10 Period Ending 6/30/10</b>	<b>FY11 Period Ending 6/30/11</b>	<b>FY12 Period Ending 3/31/12</b>	<b>FY12 Period Ending 6/30/12</b>	<b>FY13 Period Ending 3/31/13</b>
Revenue	\$1,425,195	\$1,209,613	\$1,339,181	\$1,422,283	\$1,138,067	\$1,176,205	\$1,143,692
Expense	(\$1,484,303)	(\$1,257,442)	(\$1,125,689)	(\$1,127,346)	(\$773,601)	(\$1,088,223)	(\$746,922)
<b>Net Income Sub-Total</b>	<b>(\$59,108)</b>	<b>(\$47,829)</b>	<b>\$213,492</b>	<b>\$294,937</b>	<b>\$364,466</b>	<b>\$87,982</b>	<b>\$396,770</b>
General Fund Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Income Total</b>	<b>(\$59,108)</b>	<b>(\$47,829)</b>	<b>\$213,492</b>	<b>\$294,937</b>	<b>\$364,466</b>	<b>\$87,982</b>	<b>\$396,770</b>
Cash Balance At End of Period	\$563,552	\$537,585	\$771,691	\$946,386	\$1,041,462	\$1,116,648	\$1,268,820
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$563,552	\$537,585	\$771,691	\$946,386	\$1,041,462	\$1,116,648	\$1,268,820
Liabilities & Encumbrances	(\$397,564)	(\$418,634)	(\$442,861)	(\$319,006)	(\$2,014)	(\$353,684)	(\$2,060)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	<b>\$165,988</b>	<b>\$118,951</b>	<b>\$328,830</b>	<b>\$627,381</b>	<b>\$1,039,449</b>	<b>\$762,964</b>	<b>\$1,266,760</b>

Fund SE23 Use of School Buildings

	<b>FY08 Period Ending 6/30/08</b>	<b>FY09 Period Ending 6/30/09</b>	<b>FY10 Period Ending 6/30/10</b>	<b>FY11 Period Ending 6/30/11</b>	<b>FY12 Period Ending 3/31/12</b>	<b>FY12 Period Ending 6/30/12</b>	<b>FY13 Period Ending 3/31/13</b>
Revenue	\$52,766	\$112,386	\$208,768	\$125,804	\$87,665	\$106,075	\$63,001
Expense	(\$7,105)	(\$92,309)	(\$159,187)	(\$127,904)	(\$60,343)	(\$64,483)	(\$78,154)
<b>Net Income Sub-Total</b>	<b>\$45,661</b>	<b>\$20,077</b>	<b>\$49,581</b>	<b>(\$2,100)</b>	<b>\$27,322</b>	<b>\$41,592</b>	<b>(\$15,153)</b>
General Fund Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Income Total</b>	<b>\$45,661</b>	<b>\$20,077</b>	<b>\$49,581</b>	<b>(\$2,100)</b>	<b>\$27,322</b>	<b>\$41,592</b>	<b>(\$15,153)</b>
Cash Balance At End of Period	\$72,839	\$101,585	\$139,081	\$134,952	\$163,274	\$177,544	\$163,367
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$72,839	\$101,585	\$139,081	\$134,952	\$163,274	\$177,544	\$163,367
Liabilities & Encumbrances	(\$1,344)	(\$10,015)	(\$2,000)	(\$1,439)	(\$1,000)	(\$1,000)	(\$1,976)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	<b>\$71,494</b>	<b>\$91,570</b>	<b>\$137,081</b>	<b>\$133,513</b>	<b>\$162,274</b>	<b>\$176,544</b>	<b>\$161,391</b>

**The Public Schools of Brookline  
Revolving Fund Balance Sheet**

**Fund SE52 Non-Resident Tuition**

	<b>FY08 Period Ending 6/30/08</b>	<b>FY09 Period Ending 6/30/09</b>	<b>FY10 Period Ending 6/30/10</b>	<b>FY11 Period Ending 6/30/11</b>	<b>FY12 Period Ending 3/31/12</b>	<b>FY12 Period Ending 6/30/12</b>	<b>FY13 Period Ending 3/31/13</b>
Revenue	\$684,026	\$567,119	\$773,033	\$518,068	\$428,063	\$839,902	\$682,051
Expense	(\$20,850)	(\$267,205)	(\$517,527)	(\$226,871)	(\$278,646)	(\$705,098)	(\$296,441)
<b>Net Income Sub-Total</b>	\$663,176	\$299,914	\$255,506	\$291,196	\$149,417	\$134,804	\$385,610
General Fund Transfers	\$0	(\$371,251)	(\$386,251)	(\$442,249)	\$0	(\$293,445)	\$0
<b>Net Income Total</b>	\$663,176	(\$71,337)	(\$130,745)	(\$151,053)	\$149,417	(\$158,641)	\$385,610
Cash Balance At End of Period	\$860,457	\$848,072	\$625,688	\$587,962	\$1,059,824	\$361,951	\$887,911
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$860,457	\$848,072	\$625,688	\$587,962	\$1,059,824	\$361,951	\$887,911
Liabilities & Encumbrances	(\$78,099)	(\$133,371)	(\$75,733)	(\$67,370)	(\$362,333)	\$0	(\$141,916)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	\$782,359	\$714,701	\$549,955	\$520,592	\$697,491	\$361,951	\$745,995

**Fund SE26 School Athletics**

	<b>FY08 Period Ending 6/30/08</b>	<b>FY09 Period Ending 6/30/09</b>	<b>FY10 Period Ending 6/30/10</b>	<b>FY11 Period Ending 6/30/11</b>	<b>FY12 Period Ending 3/31/12</b>	<b>FY12 Period Ending 6/30/12</b>	<b>FY13 Period Ending 3/31/13</b>
Revenue	\$280,237	\$279,933	\$284,061	\$288,676	\$189,465	\$312,904	\$239,584
Expense	(\$325,903)	(\$330,146)	(\$358,387)	(\$342,835)	(\$235,590)	(\$341,596)	(\$254,378)
<b>Net Income Sub-Total</b>	(\$45,667)	(\$50,214)	(\$74,326)	(\$54,159)	(\$46,125)	(\$28,692)	(\$14,794)
General Fund Transfers	\$54,477	\$50,214	\$74,326	\$54,159	\$0	\$28,692	\$0
<b>Net Income Total</b>	\$8,810	\$0	\$0	\$0	(\$46,125)	\$0	(\$14,794)
Cash Balance At End of Period	\$65,050	\$28,040	\$27,291	\$6,286	(\$36,471)	\$47,158	(\$35,884)
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$65,050	\$28,040	\$27,291	\$6,286	(\$36,471)	\$47,158	(\$35,884)
Liabilities & Encumbrances	(\$15,671)	(\$18,770)	(\$27,291)	(\$6,286)	(\$4,600)	(\$16,535)	\$0
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	\$49,379	\$9,270	\$0	\$0	(\$41,071)	\$30,623	(\$35,884)

**The Public Schools of Brookline  
Revolving Fund Balance Sheet**

**Fund SE27 School Restaurant**

	<b>FY08 Period Ending 6/30/08</b>	<b>FY09 Period Ending 6/30/09</b>	<b>FY10 Period Ending 6/30/10</b>	<b>FY11 Period Ending 6/30/11</b>	<b>FY12 Period Ending 3/31/12</b>	<b>FY12 Period Ending 6/30/12</b>	<b>FY13 Period Ending 3/31/13</b>
Revenue	\$100,111	\$114,852	\$138,924	\$136,853	\$94,867	\$125,558	\$53,955
Expense	(\$108,746)	(\$103,345)	(\$106,224)	(\$103,799)	(\$117,409)	(\$140,183)	(\$51,162)
<b>Net Income</b>	<b>(\$8,635)</b>	<b>\$11,507</b>	<b>\$32,700</b>	<b>\$33,054</b>	<b>(\$22,541)</b>	<b>(\$14,625)</b>	<b>\$2,793</b>
Cash Balance At End of Period	\$73,347	\$84,854	\$117,553	\$150,607	\$130,363	\$140,129	\$143,408
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$73,347	\$84,854	\$117,553	\$150,607	\$130,363	\$140,129	\$143,408
Liabilities & Encumbrances	\$0	\$0	\$0	\$0	(\$2,297)	(\$4,147)	(\$4,633)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	<b>\$73,347</b>	<b>\$84,854</b>	<b>\$117,553</b>	<b>\$150,607</b>	<b>\$128,066</b>	<b>\$135,982</b>	<b>\$138,775</b>

**Fund SE28 Summer School**

	<b>FY08 Period Ending 6/30/08</b>	<b>FY09 Period Ending 6/30/09</b>	<b>FY10 Period Ending 6/30/10</b>	<b>FY11 Period Ending 6/30/11</b>	<b>FY12 Period Ending 3/31/12</b>	<b>FY12 Period Ending 6/30/12</b>	<b>FY13 Period Ending 3/31/13</b>
Revenue	\$102,006	\$85,113	\$93,578	\$113,242	\$103,954	\$118,960	\$105,138
Expense	(\$121,048)	(\$135,595)	(\$130,327)	(\$143,935)	(\$160,375)	(\$165,099)	(\$141,155)
<b>Net Income Sub-Total</b>	<b>(\$19,042)</b>	<b>(\$50,482)</b>	<b>(\$36,749)</b>	<b>(\$30,693)</b>	<b>(\$56,421)</b>	<b>(\$46,139)</b>	<b>(\$36,017)</b>
General Fund Transfers	\$19,719	\$50,482	\$36,749	\$30,693	\$30,000	\$46,139	\$0
<b>Net Income Total</b>	<b>\$677</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$26,421)</b>	<b>\$0</b>	<b>(\$36,017)</b>
Cash Balance At End of Period	\$677	\$3,940	\$0	\$0	(\$27,466)	\$0	(\$36,010)
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$677	\$3,940	\$0	\$0	(\$27,466)	\$0	(\$36,010)
Liabilities & Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	<b>\$677</b>	<b>\$3,940</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$27,466)</b>	<b>\$0</b>	<b>(\$36,010)</b>

**The Public Schools of Brookline  
Revolving Fund Balance Sheet**

**Fund SE20 Early Childhood Ed.**

	<b>FY08 Period Ending 6/30/08</b>	<b>FY09 Period Ending 6/30/09</b>	<b>FY10 Period Ending 6/30/10</b>	<b>FY11 Period Ending 6/30/11</b>	<b>FY12 Period Ending 3/31/12</b>	<b>FY12 Period Ending 6/30/12</b>	<b>FY13 Period Ending 3/31/13</b>
Revenue	\$1,409,246	\$1,442,247	\$1,557,995	\$1,656,550	\$1,629,409	\$1,947,697	\$1,544,247
Expense	(\$1,499,886)	(\$1,746,241)	(\$1,860,237)	(\$2,004,188)	(\$1,414,120)	(\$2,131,013)	(\$1,453,541)
<b>Net Income Sub-Total</b>	(\$90,641)	(\$303,994)	(\$302,242)	(\$347,639)	\$215,290	(\$183,316)	\$90,706
General Fund Transfers	\$681,811	\$294,339	\$294,339	\$191,701	\$0	\$0	\$0
<b>Net Income Total</b>	\$591,170	(\$9,655)	(\$7,903)	(\$155,938)	\$215,290	(\$183,316)	\$90,706
Cash Balance At End of Period	\$875,841	\$528,295	\$523,328	\$243,052	\$381,407	\$48,056	\$224,406
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$875,841	\$528,295	\$523,328	\$243,052	\$381,407	\$48,056	\$224,406
Liabilities & Encumbrances	(\$152,905)	(\$173,949)	(\$177,219)	(\$91)	(\$129,650)	\$0	(\$85,644)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	\$722,936	\$354,346	\$346,109	\$242,961	\$251,757	\$48,056	\$138,762

**Fund SE25 School Lunch**

	<b>FY08 Period Ending 6/30/08</b>	<b>FY09 Period Ending 6/30/09</b>	<b>FY10 Period Ending 6/30/10</b>	<b>FY11 Period Ending 6/30/11</b>	<b>FY12 Period Ending 3/31/12</b>	<b>FY12 Period Ending 6/30/12</b>	<b>FY13 Period Ending 3/31/13</b>
Revenue	\$1,451,448	\$1,761,868	\$1,956,206	\$2,129,497	\$1,712,063	\$2,250,802	\$1,472,807
Expense	(\$1,596,828)	(\$1,655,619)	(\$1,744,285)	(\$1,888,501)	(\$1,373,689)	(\$2,005,312)	(\$1,390,526)
<b>Net Income Sub-Total</b>	(\$145,380)	\$106,249	\$211,921	\$240,996	\$338,375	\$245,490	\$82,281
General Fund Transfers	(\$206,929)	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Income Total</b>	\$61,549	\$106,249	\$211,921	\$240,996	\$338,375	\$245,490	\$82,281
Cash Balance At End of Period	(\$263,491)	(\$138,852)	\$79,612	\$238,217	\$606,627	\$506,214	\$605,190
Receivables:	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	(\$263,491)	(\$138,852)	\$79,612	\$238,217	\$606,627	\$506,214	\$605,190
Liabilities & Encumbrances	(\$11,549)	(\$18,566)	(\$26,396)	(\$50,232)	(\$29,015)	(\$21,486)	(\$38,182)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	(\$275,040)	(\$157,418)	\$53,216	\$187,986	\$577,612	\$484,728	\$567,008

**The Public Schools of Brookline  
Revolving Fund Balance Sheet**

**Fund SE14 CH76:12A METCO**

	<b>FY08 Period Ending 6/30/08</b>	<b>FY09 Period Ending 6/30/09</b>	<b>FY10 Period Ending 6/30/10</b>	<b>FY11 Period Ending 6/30/11</b>	<b>FY12 Period Ending 3/31/12</b>	<b>FY12 Period Ending 6/30/12</b>	<b>FY13 Period Ending 3/31/13</b>
Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expense	\$0	(\$71,595)	(\$57,216)	\$0	\$0	\$0	\$0
<b>Net Income</b>	\$0	(\$71,595)	(\$57,216)	\$0	\$0	\$0	\$0
Cash Balance At End of Period	\$110,334	\$38,739	\$53,118	\$53,118	\$53,118	\$53,118	\$53,118
Receivables:	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$110,334	\$38,739	\$53,118	\$53,118	\$53,118	\$53,118	\$53,118
Liabilities & Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	\$110,334	\$38,739	\$53,118	\$53,118	\$53,118	\$53,118	\$53,118

**Fund SEB3 Circuit Breaker**

	<b>FY08 Period Ending 6/30/08</b>	<b>FY09 Period Ending 6/30/09</b>	<b>FY10 Period Ending 6/30/10</b>	<b>FY11 Period Ending 6/30/11</b>	<b>FY12 Period Ending 3/31/12</b>	<b>FY12 Period Ending 6/30/12</b>	<b>FY13 Period Ending 3/31/13</b>
Revenue	\$1,506,369	\$1,278,647	\$1,185,699	\$1,291,163	\$980,017	\$2,466,501	\$1,005,064
Expense	(\$2,011,981)	(\$1,885,520)	(\$1,687,159)	(\$1,409,938)	\$1,206,609	(\$2,105,991)	(\$1,213,748)
<b>Net Income Sub-Total</b>	(\$505,612)	(\$606,873)	(\$501,460)	(\$118,775)	\$2,186,626	\$360,511	(\$208,684)
General Fund Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Income Total</b>	(\$505,612)	(\$606,873)	(\$501,460)	(\$118,775)	\$2,186,626	\$360,511	(\$208,684)
Cash Balance At End of Period	\$1,195,788	\$995,327	\$836,110	\$756,123	\$632,090	\$1,048,051	\$877,135
Receivables:	\$585,815	\$426,216	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$1,781,603	\$1,421,543	\$836,110	\$756,123	\$632,090	\$1,048,051	\$877,135
Liabilities & Encumbrances	(\$322,987)	(\$122,344)	(\$66,064)	(\$68,582)	(\$17,344)	(\$40,428)	(\$78,197)
<b>Net Fund Balance</b>	\$1,458,617	\$1,299,199	\$770,045	\$687,541	\$614,746	\$1,007,623	\$798,938