



**THE PUBLIC SCHOOLS OF BROOKLINE**  
BROOKLINE, MASSACHUSETTS 02445

PHONE 617-730-2425

FAX 617-730-2108

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## Memorandum

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

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

**RE:** FY14 Second Quarter Expenditure Report

**DATE:** January 24, 2014

The Second Quarter Expenditure Report for FY14 of the Public Schools of Brookline shows projected spending for the year at \$85,803,020 on a budget of \$86,137,933. This represents a projected expenditure surplus for the year of \$334,913 which is a lower General Fund surplus estimate than the first quarter by approximately \$72K essentially due to certain salary additions. Offsetting this grow is a reduced estimate for Special Education contract services cost carried in the Federal IDEA Grant, estimated to be in the \$170K range. In prior periods we did not cite this Grant as a supplement to the General Fund, but the restructuring of funding for Contracted Services in FY14, as documented below, makes this addition appropriate.

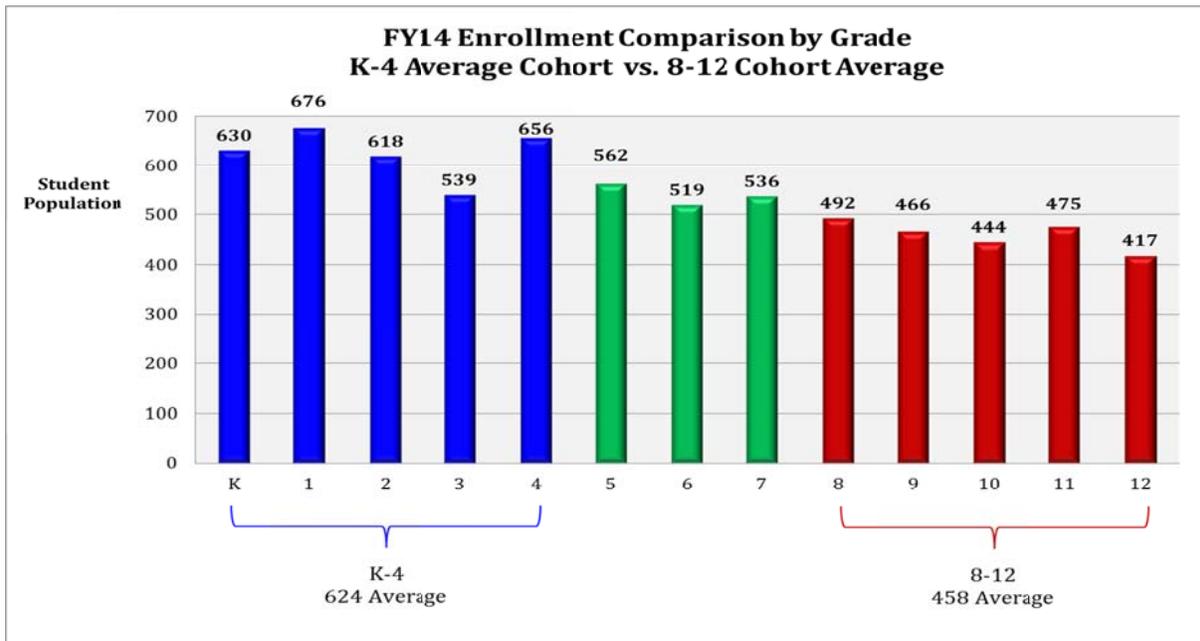
Our objective will continue to be to carefully manage through year-end, in order to maintain a balanced budget for FY14. This expenditure projection is based on information available through the Second Quarter annualized for the year and incorporates all allocations for staff and programs driven by the continuation of enrollment growth. This projection does not incorporate additionally final State budget revenue for FY14 "Circuit Breaker" funding, which has increased available funds by \$211,287 over budgeted levels. Major factors affecting this projection for FY14 are overall salary stability and the significant reduction to Contracted Service costs for Private Placement students within the Special Education service population.

### Major Highlights

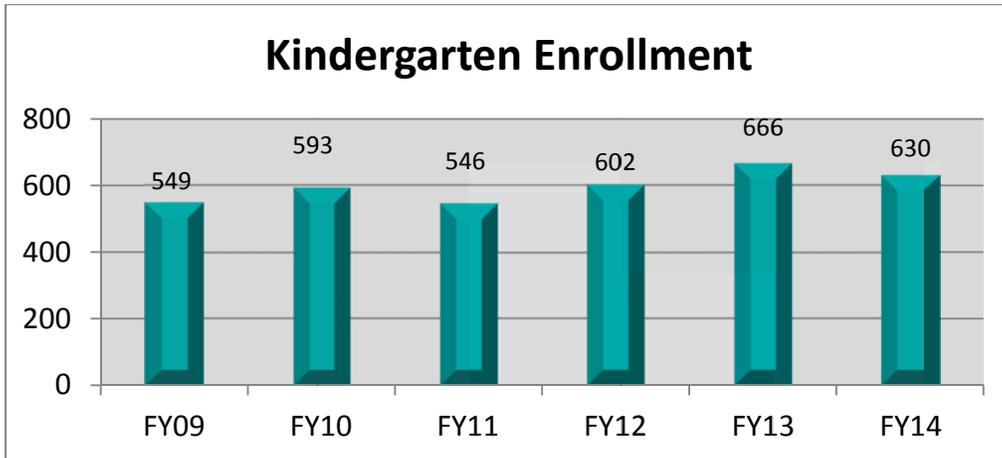
- Pressure from enrollment growth, and the final year of major collective bargaining agreements led to a difficult budget development process for the FY14 Budget. Data available through the Second Quarter indicates that projected salary costs are within budget due to a higher than anticipated population of resignations and non-renewals of professional staff and the carry forward of savings accrued in the last half of FY13 that had not been built into the FY14 Budget in development. Much of this savings was attributable to disciplined spending within the Special Education department where

actions to reduce Home Based Service costs showed a significant downward trend in the last half of FY13.

- The continuation of enrollment growth has put pressure on the budget in specific areas, primarily driven by high Kindergarten enrollment and its movement up through the grades. The graph below, shows the significant contrast between the lowest five (5) grades (K-4), which average 624 students per grade and the upper five (5) grades (Gr. 8-12) which average 458 students. The district’s history of strong survival of grade cohorts, would indicate strongly that total enrollment in the system will continue to grow significantly if incoming kindergarten cohorts continue at the average of the last six years and push up through the grades, leading to a High School population (Gr. 9-12) of 2,450 - 2,500 by 2022.



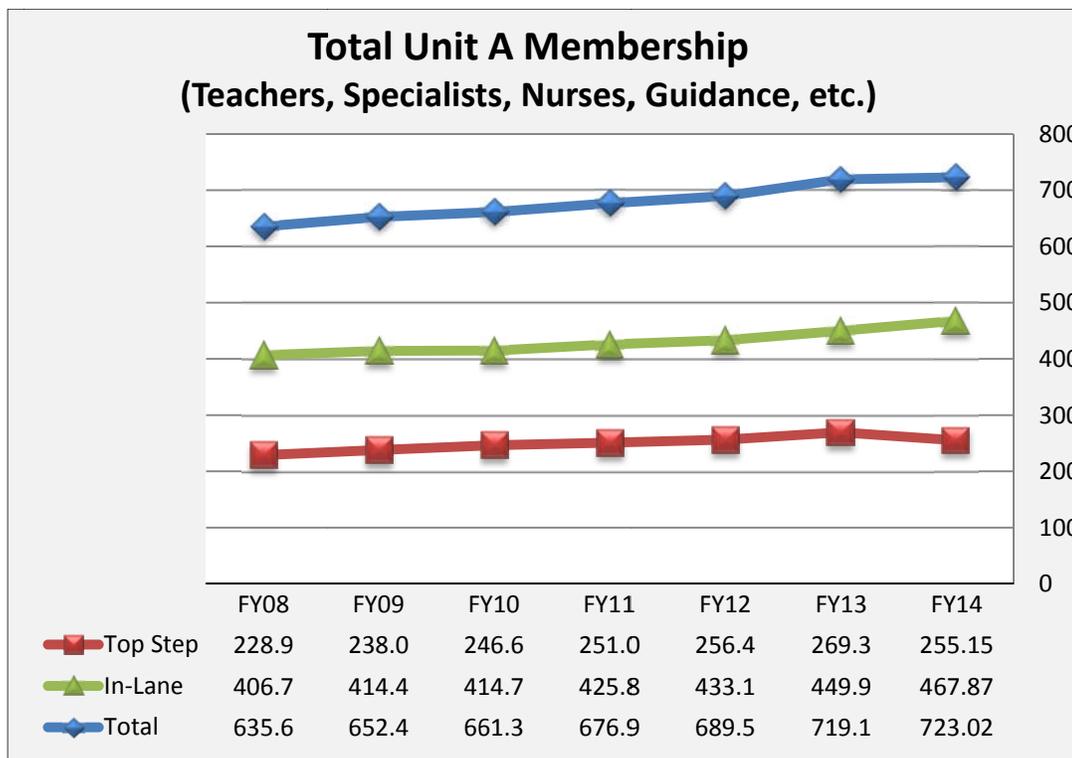
- For FY14, total K-8 elementary enrollment has continued the significant growth experienced in recent years – elementary enrollment is up 161 students to 5,228 students - with 630 Kindergarten students enrolled for October 1<sup>st</sup>. This is the second highest Kindergarten enrollment in over 50 years. Only the FY13 Kindergarten enrollment exceeded this year’s cohort, with an enrollment of 666 students, compared to 602 in FY12, 546 in FY11, 593 FY10 and 549 in FY09. The FY14 enrollment is 30 students over the budget development projection and the original budget target of 29 Kindergarten sections was increased by one (1) section late in the spring as enrollment rose above 600 Kindergarten students.



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

In the aggregate, FY14 Second Quarter data indicates that total General Fund staffing stands at 1,030.2 FTE vs. a staffing budget of 1,024.2 FTE. This includes an adjustment of 5.9 FTE for Paraprofessional vacancies currently being filled by substitutes on a temporary basis.

Teacher (Unit A) 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.



In the past three years as the “In-Lane” staff count was grown, the annual cost for step increase has grown. While this also continued into FY14, the increase in the number of Resignations/Non-Renewals contributed cost savings to partly offset this cost growth.

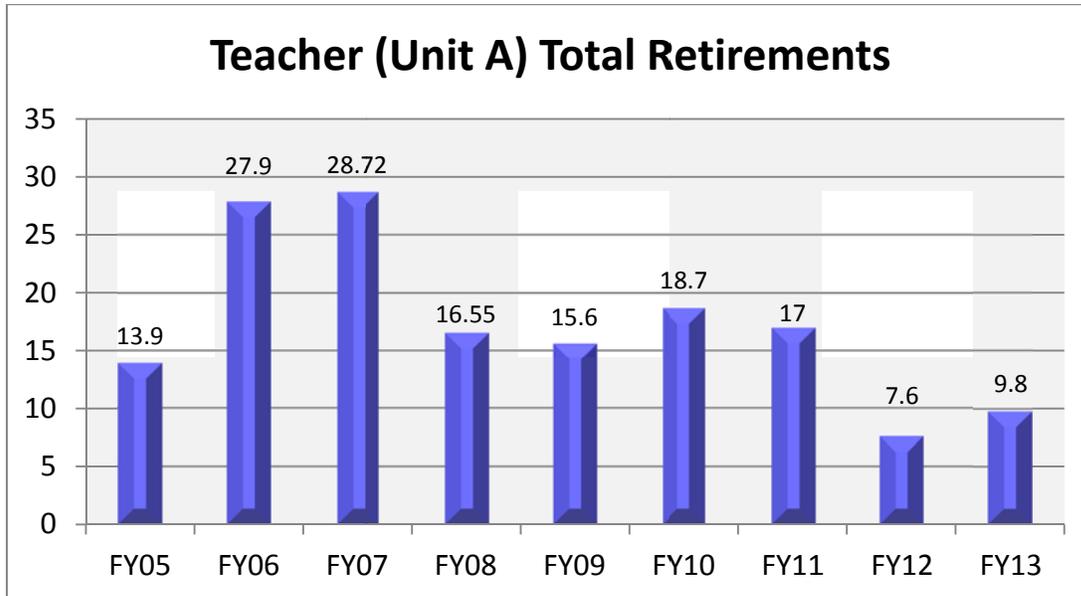
**Salary – Funding Step and Lane Growth**

The FY14 budget was developed with the expectation that Teacher (Unit A) staff retirements would remain at the low end of our recent experience. This projection proved true with only 9.8 FTE retirements at the end of FY13. The low number of retirements alone would generally lead to a smaller average turnover savings to cover some of the cost growth for annual step and lane increases. As a result we budgeted \$750K for the cost of step increase to cover a liability that at Gross was estimated at \$1.2M, resulting in the need to accrue a \$450K salary savings in new hire/replacement salaries.

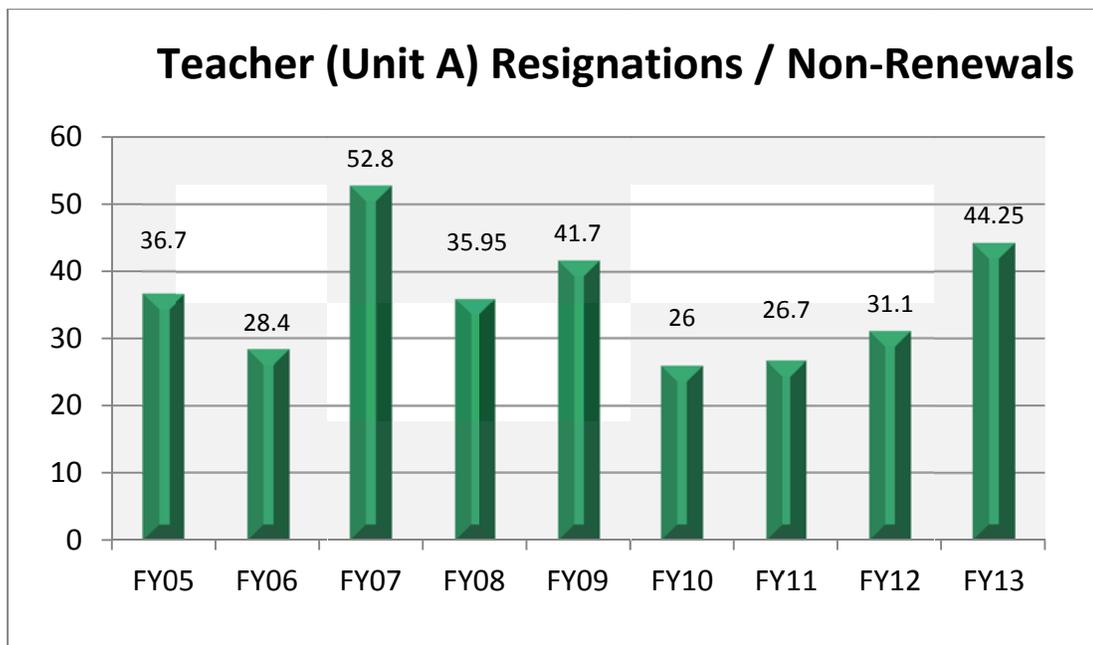
FY14 data indicates that a total of 72.7 FTE positions opened up due to a resignation, retirement, leave or were newly budgeted. The counts are: Retirements 9.8 FTE @ \$91,122, Leaves 9.4 FTE @ \$77,439, Resignations/Non-Renewals 44.3 @ \$67,057. Replacing them are 10.2 FTE individuals returning from leave/changing assignment at an average salary of \$73,404 and 62.6 FTE’s newly hired staff at an average salary of \$58,055. Additionally, 9.2 FTE net new positions were added to the budget at an average salary of \$57,300. Using this analysis, the savings within this turnover is \$742K and when paired with the \$750K budgeted for step and lane growth has provided an approximate \$292K savings above our estimate needed to fund Step increases.

**FY14 Staff Change Summary**

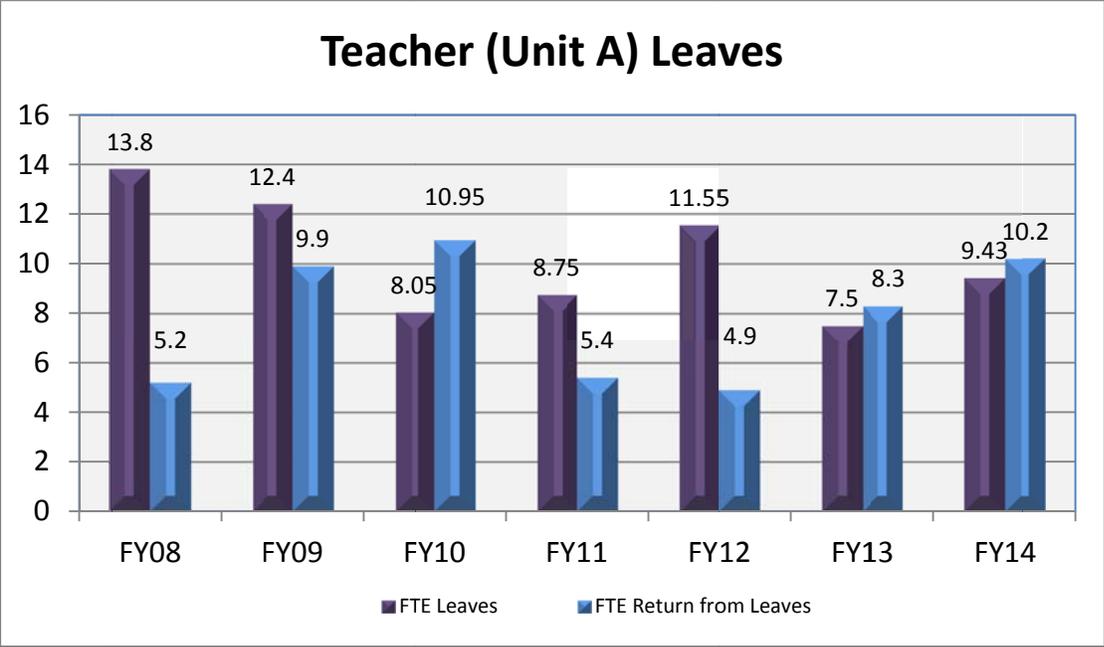
	<b><u>FTE's</u></b>	<b><u>Average Salary</u></b>	<b><u>Total Salary</u></b>
New Hires	62.6	\$58,055	\$3,631,313
Return from Leave	10.2	\$73,404	\$745,052
<b>Total Additions</b>	<b>72.7</b>		<b>\$4,376,365</b>
Leaves	9.4	\$77,439	\$729,860
Retirements	9.8	\$91,122	\$892,992
Resignations/Non-Renewals	44.3	\$67,057	\$2,967,294
New Budgeted	9.2	\$57,300	\$528,306
<b>Total Positions Available</b>	<b>72.7</b>		<b>\$5,118,452</b>
<b>Net Savings</b>			<b>\$742,087</b>



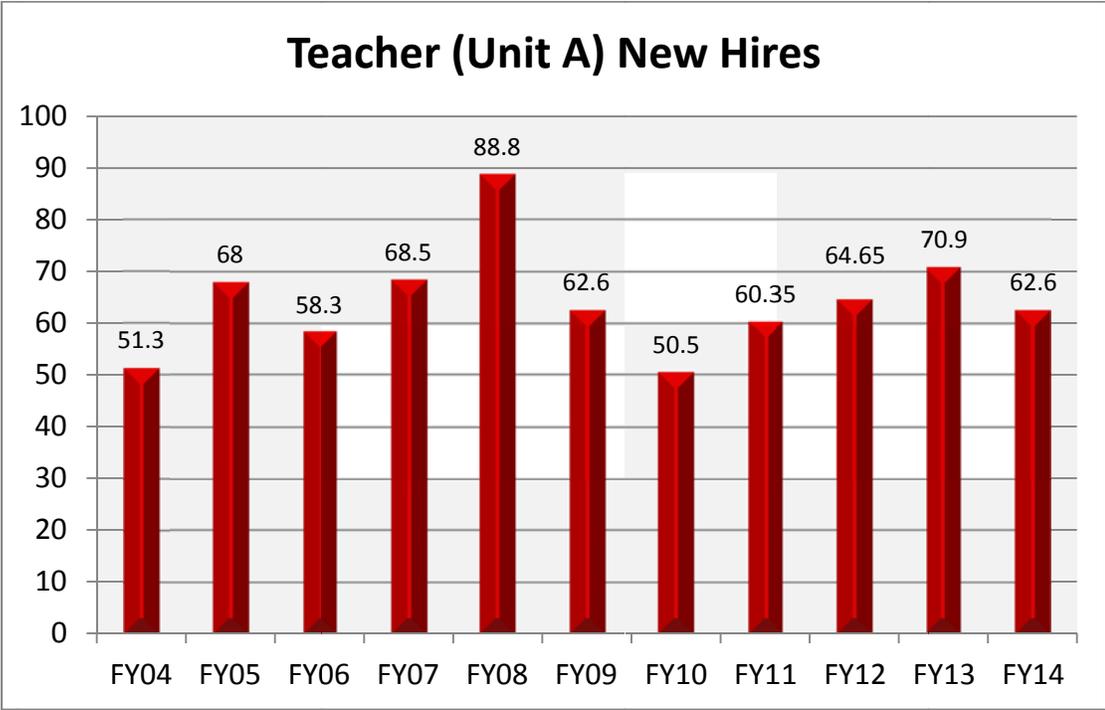
- The number of teachers (Unit A) retiring at the end of FY13 remained at the low end of our recent experience.



- Teacher turnover in non-retirement categories – resignations and non-renewals – showed a significant jump, to 44.25 FTEs, from recent experience.



- Teacher (Unit A) leaves for the year were up slightly from the prior year, at 9.43 FTE, but remained within the range experienced in recent years. Staff returning from leaves, 10.2, were also up. The pattern of both, over the years, has been erratic and relatively small.



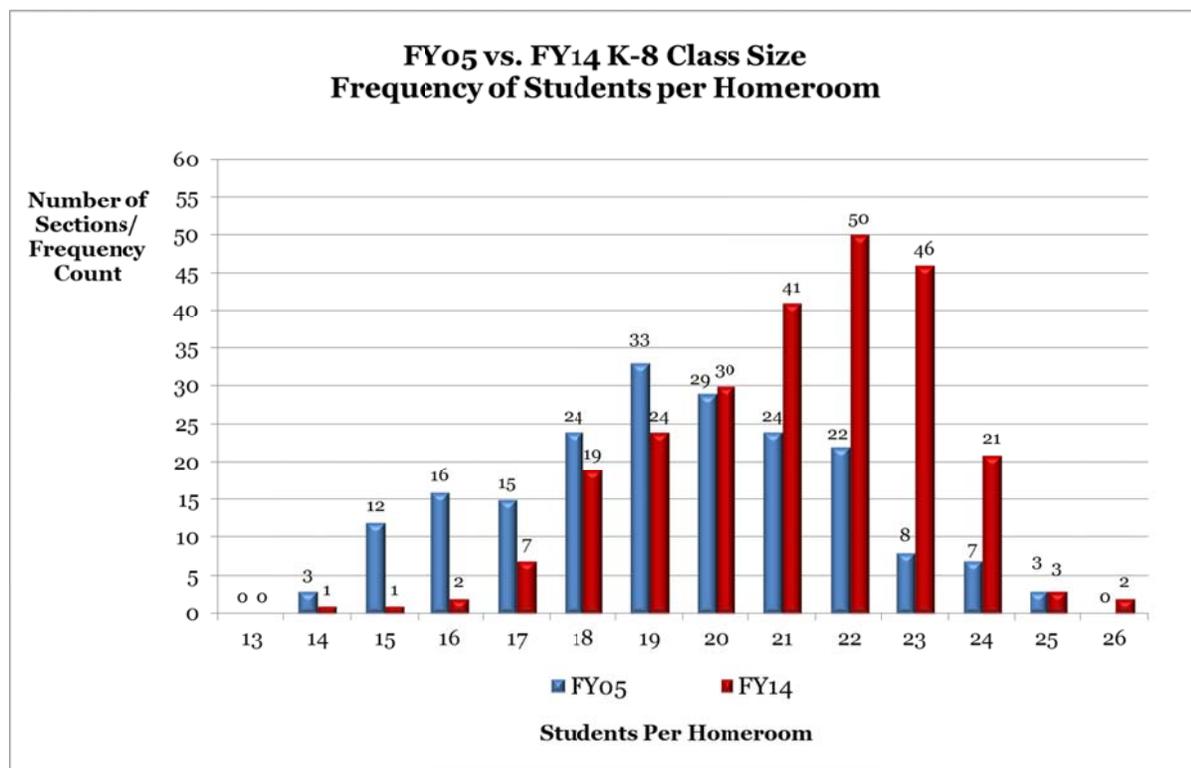
- Teacher (Unit A) new hires were 62.6 FTE, matching the gap left by staff turnover.

## Enrollment

For the Public Schools of Brookline, total enrollment K-12 is up 189 students to 7,030 students K-12 for the 2013-2014 school year, compared to 6,841 students for the 2012-2013 school year. Early Childhood Program enrollment remained essentially flat, at 285 students (December count), compared to 290 in FY13.

Total K-8 enrollment has risen in FY14 by 161 students. This is the ninth consecutive year of K-8 enrollment growth. During this period, K-8 enrollment has grown by 1342 students, representing growth of 35%. The FY14 Kindergarten class cohort is the second largest class that has entered during any of the years of recent enrollment growth. 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 676) at each grade K-4 with significantly smaller cohorts (ranging from 492-562) at grades 5-8 and significantly smaller cohorts (ranging from 417-475) at the High School. 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 the growth in Elementary enrollment is that the K-8 Elementary class “section” count has risen from 196 in FY05 to 247 in FY14, while elementary average class size rose to 21.17 in FY14 compared to 19.85 K-8 in FY05 (both years include substantially separate students). This represents an increase of 1.32 students per K-8 Classroom, on average, and has resulted in a significant shift in the frequency distribution of the number of students per classroom from 33 occurrences of 19 students per classroom in 2005 as the peak of the curve, to 50 occurrences of 22 students per classroom as the peak of the distribution curve in FY14.



Anticipating enrollment growth the budget allowed for a net increase of 7.2 FTE for new sections and specialist teachers K-8. Enrollment growth over the original projection resulted in the addition of one (1) Kindergarten class section with a classroom aide (.84 FTE) and a half-time (.5) reading specialist position.

Enrollment for FY14 at Brookline High School is up by 28 students to 1,802 students but down from an FY04 high of 1,916. BHS reached the bottom of the drop in total High School enrollment in FY13 and in FY15 we will see the High School enrollment begin to rise dramatically, moving well above the 1,900 student level by FY2016, and above the 2,100 level by FY2019. The current (FY14) K-3 cohort of students is 2,463 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.

### **Mid-Year Management Additions**

Included in this projection are four (4) positions in Management classification added to the department in the course of this school year. These positions are Director of Guidance and Clinical Services, Director of Special Education PreK-8, Director of Research and Accountability and Director of Community Engagement. The first two (2) positions were filled at the beginning of the school year and costs for the year were incorporated into the First Quarter report within the Guidance and Special Education programs. The latter two (2) positions have been filled at mid-year and their cost is incorporated into this projection within the Administration and Supervision programs. Enrollment growth and external constituent demand for data and communication caused the Superintendent to request and the School Committee to approve these additions, post Budget development, for FY14.

### **Special Education: Contracted Services**

Historically the most significant area for concern in the budget has been the growth of Special Education costs and within Special Education, the growth of Private Placement costs. For FY14 we are seeing a significant drop in the number of Private Placement students, which when paired with a new model for managing “Ancillary” Home Based Services, has resulted in a significant drop in the costs projected in this category. This projection incorporates a full year of expenditures at a level to cover all the currently known Private Placement cases and includes a \$150K provision for certain cases under review, but not yet resolved.

### **Out of District Placements**

As a point of reference, the number of students in out of district placements at the start of FY13 was 82. This number fluctuated slightly during the year but ended the year at 84 students.

The FY14 Second Quarter number of out of district placements is 69, stable at the First Quarter level. Among the changes that have resulted in this significant change were three (3) students who aged out of special education during the FY13 year, four (4) students who graduated and eight (8) students who transitioned back to the Public Schools of Brookline from out of district placements for the FY14 school year. Seven (7) of these students returned to Brookline High School, one (1) returned to the elementary team.

The district’s success in returning students to less restrictive in-district programs is due to the significant work of the special education teams across the district, as well as the program development and enhancements that have been funded during the past few years. In addition to representing the most cost effective action in returning both students and resources to the district, more importantly this action is consistent with the evidence-based research data which highlights that students in less restrictive placements have significantly better long-term outcomes across life domains.

The Student Services Department has a number of mechanisms in place to monitor at risk and high risk students fiscally, educationally, and clinically. The department works diligently to wrap services and supports around students in a pro-active, collaborative and customized manner to support students at school, at home, and in the community.

Under special education regulations in Massachusetts, parents have the procedural right to place their children unilaterally and then seek reimbursement from the district through the Bureau of Special Education Appeals (BSEA). While a very small number of unilateral placements occur, the process of litigation consumes a significant amount of staff time and resources.

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	84	\$6.67M	\$2.1M
FY14	69	\$6.23M**	\$1.90M

\*FY02 and FY03 State Funding = “50/50 Program”  
 FY04 – FY14 State Funding = Circuit Breaker

\*\* Includes \$268K of \$438K Budgeted in Federal IDEA

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 “Ancillary Services” model. Total spending for contracted services in FY13 at \$6.67M reflects the cost shift to the Personnel category of the Home Based Service initiative.

For the FY14 Second Quarter, the projection of \$6.23M incorporates a provision of \$150K for students on the “watch-list” and/or litigation due to unilateral placement. Additionally, FY14 is the first year that certain Contract Services have been shifted to the Federal I.D.E.A. Grant at a budget of \$438K. While these Grant costs are not a normal component of the Quarterly Reports, the change in this practice would affect comparative reporting if not included. The current projection indicates that an additional \$170K of contingency may be available within the Federal IDEA Grant. If this projection holds through the Third Quarter we will make the appropriate adjustment to ensure that all grant funds are fully expended and any surplus accrues to the Circuit Breaker revolving account, for future use as a contingency in supporting the variability that can arise within the contracted Services account

In order to address the need for improved program supervision, the FY14 Budget was adjusted to transfer \$225K from Contracted Services to create the Director of Guidance and Clinical Service K-12 and the second Director of Special Education preK-8. The success in returning students to in-house programs, resulted in this opportunity to build supervisory capacity.

### **Special Education Aides Deployed to Kindergarten and First Grade**

Beginning in FY10, 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 was 14 for 30 First grades. For FY14, there are 12 Interns, for 32 First Grades with the remaining 20 positions filled by Instructional Aides.

A major initiative of the department during the past five budget cycles (FY10 – FY14) 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. The FY14 classroom Aide count, while over budget and up in the Second Quarter by 4.6 FTE, continues to show a pattern of instructional aides at levels in line with FY09 and FY13.

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

Special Education Aides								
	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY14
	Actual	Actual	Actual	Actual	Actual	Actual	Budgeted	Projected
Instructional Aides	6.9	0	0	0	0	0	0	0
Aides	134.5	159.5	139	136.28	121.59	127.1	108.72	119.83
EC Aides	25	18.7	13.7	17.9	18.23	21.32	20.47	20.47
Kindergarten Aides	0	0	0	0	14.34	13.5	9.67	12.66
1st Grade Aides	0	0	0	0	13.5	12.2	15.18	16
<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>174.12</b>	<b>154.04</b>	<b>168.96</b>
ARRA Grants (Kind.)	0	0	11.8	11.82	0	0	0	0
SPED Grant	10.2	10.1	13.1	12.3	13.53	12.8	22.75	22.75
EC Revolving Fund	0	0	3.4	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>16.2</b>	<b>26.15</b>	<b>26.15</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>190.32</b>	<b>180.19</b>	<b>195.11</b>

Finally it is important to consider the data relative to Special Education spending patterns across years as shown in Attachments 1 and 2. Attachment 1 documents that spending for Special Education – as defined by our program budget – has grown at a slower overall rate than the total budget during the FY11 – FY14 period. Attachment 2 provides two (2) additional views of spending trends during the past six (6) years looking at Special Education program alone and Special Education with Transportation and Medical Services. The trend of these three (3) components is downward over the past three (3) years.

**Conclusion**

The FY14 spending patterns identified in this report indicate that spending for the year will remain within budget. Demand for service is up as our service population continues to grow and total spending is projected to rise by 5.1% over FY13.

Historically the greatest variability in cost growth during the year is driven by changes in student placements for Special Education Private Placement students or in-system students who require significant new services. This has represented the largest intra-year variability for cost projections, primarily because individual decisions can have significant cost implications. This projection shows that Out of District placements have remained stable, at 69; the same count as the First Quarter and all students served in-house have been appropriately accommodated by existing programs.

The data within this report points to a level of success in addressing two (2) areas of high cost within Special Education, that appear to be functioning under control through better management practice and program development. These are the successful creation of a Home Based Service program and successful development of in-house programs, especially at the High School to retain students from Private Placements. Going forward, the department will need to continue to manage resources carefully to ensure a successful year-end outcome, but data through the first half of FY14 indicates that the department is positioned programmatically to achieve this goal.

**The Public Schools of Brookline  
FY2014 Second Quarter Report  
General Fund**

Program/ Function	FY14 Total Adj. Budget	---- Thru 12/31/13 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Administration 31050							
Personnel	\$1,059,695	\$199,953	\$0	\$199,953	18.87%	\$1,077,181	(\$17,486)
Services	\$239,181	\$98,680	\$136,750	\$235,431	98.43%	\$238,779	\$402
Supplies	\$17,727	\$12,573	\$2,837	\$15,411	86.93%	\$17,520	\$207
Other	\$65,567	\$31,883	\$5,085	\$36,968	56.38%	\$65,376	\$191
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$1,382,170	\$343,090	\$144,672	\$487,762	35.29%	\$1,398,855	(\$16,685)
Supervision 31100							
Personnel	\$4,415,993	\$765,648	\$0	\$765,648	17.34%	\$4,465,525	(\$49,532)
Services	\$91,262	\$50,844	\$4,395	\$55,239	60.53%	\$91,013	\$249
Supplies	\$85,530	\$9,481	\$670	\$10,152	11.87%	\$85,373	\$157
Other	\$216,037	\$92,434	\$2,029	\$94,463	43.73%	\$215,581	\$456
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$4,808,822	\$918,407	\$7,095	\$925,501	19.25%	\$4,857,491	(\$48,670)
Transportation 31300							
Personnel	\$116,166	\$17,003	\$0	\$17,003	14.64%	\$102,182	\$13,984
Services	\$1,571,554	\$564,766	\$928,816	\$1,493,582	95.04%	\$1,478,218	\$93,336
Total	\$1,687,720	\$581,770	\$928,816	\$1,510,585	89.50%	\$1,580,400	\$107,320
Student Body Activities 31350							
Personnel	\$203,396	\$0	\$0	\$0	0.00%	\$203,396	\$0
Services	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Other	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$203,396	\$0	\$0	\$0	0.00%	\$203,396	\$0

**The Public Schools of Brookline  
FY2014 Second Quarter Report  
General Fund**

Program/ Function	FY14 Total Adj. Budget	---- Thru 12/31/13 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Educ Tech & Info Science 316031							
Personnel	\$2,009,223	\$99,268	\$0	\$99,268	4.94%	\$2,006,951	\$2,272
Services	\$94,659	\$53,307	\$1,010	\$54,318	57.38%	\$94,423	\$236
Supplies	\$147,372	\$103,216	\$26,391	\$129,607	87.95%	\$147,229	\$143
Other	\$64,957	\$4,417	\$5,690	\$10,107	15.56%	\$64,815	\$142
Capital	\$179,139	\$146,337	\$16,810	\$163,147	91.07%	\$178,971	\$168
Total	\$2,495,350	\$406,544	\$49,902	\$456,446	18.29%	\$2,492,388	\$2,962
Athletics/After School 31720							
Personnel	\$369,448	\$0	\$0	\$0	0.00%	\$369,448	\$0
Services	\$54,243	\$6,858	\$41,655	\$48,513	89.44%	\$54,114	\$129
Supplies	\$21,247	\$7,011	\$6,660	\$13,671	64.34%	\$21,116	\$131
Other	\$24,150	\$12,637	\$2,143	\$14,780	61.20%	\$23,984	\$166
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$469,088	\$26,507	\$50,458	\$76,964	16.41%	\$468,662	\$426
Psychological Services 31750							
Personnel	\$821,872	\$38,792	\$0	\$38,792	4.72%	\$822,550	(\$678)
Services	\$17,019	\$0	\$0	\$0	0.00%	\$16,804	\$215
Supplies	\$24,239	\$23,597	\$624	\$24,221	99.93%	\$24,221	\$18
Total	\$863,130	\$62,389	\$624	\$63,013	7.30%	\$863,575	(\$445)

**The Public Schools of Brookline  
FY2014 Second Quarter Report  
General Fund**

Program/ Function	FY14 Total Adj. Budget	---- Thru 12/31/13 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
<b>Medical Services 31770</b>							
Personnel	\$1,101,198	\$47,630	\$0	\$47,630	4.33%	\$994,733	\$106,465
Services	\$20,913	\$16	\$216	\$232	1.11%	\$20,654	\$259
Supplies	\$11,758	\$3,544	\$106	\$3,650	31.05%	\$11,650	\$108
<b>Total</b>	<b>\$1,133,869</b>	<b>\$51,190</b>	<b>\$322</b>	<b>\$51,512</b>	<b>4.54%</b>	<b>\$1,027,037</b>	<b>\$106,832</b>
<b>Information Services 31780</b>							
Personnel	\$515,345	\$108,940	\$0	\$108,940	21.14%	\$517,184	(\$1,839)
Services	\$86,122	\$65,887	\$11,459	\$77,346	89.81%	\$85,991	\$131
Supplies	\$183,017	\$70,724	\$40,192	\$110,916	60.60%	\$182,704	\$313
Other	\$3,156	\$1,260	\$0	\$1,260	39.91%	\$2,961	\$195
Capital	\$239,554	\$216,368	\$0	\$216,368	90.32%	\$239,368	\$186
<b>Total</b>	<b>\$1,027,194</b>	<b>\$463,178</b>	<b>\$51,652</b>	<b>\$514,830</b>	<b>50.12%</b>	<b>\$1,028,208</b>	<b>(\$1,014)</b>
<b>Guidance 31790</b>							
Personnel	\$2,479,762	\$189,349	\$0	\$189,349	7.64%	\$2,478,310	\$1,452
Services	\$20,168	\$293	\$138	\$430	2.13%	\$19,930	\$238
Supplies	\$16,842	\$6,330	\$4,641	\$10,971	65.14%	\$16,672	\$170
Other	\$1,760	\$1,592	\$161	\$1,753	0.00%	\$1,753	\$7
<b>Total</b>	<b>\$2,518,532</b>	<b>\$197,564</b>	<b>\$4,939</b>	<b>\$202,503</b>	<b>8.04%</b>	<b>\$2,516,665</b>	<b>\$1,867</b>
<b>School Within A School 32200</b>							
Personnel	\$380,961	\$20,932	\$0	\$20,932	5.49%	\$379,207	\$1,754
Services	\$862	\$784	\$20	\$804	93.28%	\$804	\$58
Supplies	\$4,472	\$3,726	\$480	\$4,206	94.04%	\$4,334	\$138
<b>Total</b>	<b>\$386,295</b>	<b>\$25,442</b>	<b>\$500</b>	<b>\$25,942</b>	<b>6.72%</b>	<b>\$384,345</b>	<b>\$1,950</b>

**The Public Schools of Brookline  
FY2014 Second Quarter Report  
General Fund**

Program/ Function	FY14 Total Adj. Budget	---- Thru 12/31/13 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
<b>World Languages 32250</b>							
Personnel	\$3,489,925	\$171,984	\$0	\$171,984	4.93%	\$3,485,756	\$4,169
Services	\$3,050	\$151	\$274	\$425	13.95%	\$2,925	\$125
Supplies	\$47,765	\$36,227	\$4,142	\$40,369	84.51%	\$47,569	\$196
Other	\$910	\$170	\$84	\$254	27.91%	\$754	\$156
Capital	\$1,725	\$1,604	\$0	\$1,604	92.97%	\$1,604	\$121
<b>Total</b>	<b>\$3,543,375</b>	<b>\$210,136</b>	<b>\$4,500</b>	<b>\$214,635</b>	<b>6.06%</b>	<b>\$3,538,608</b>	<b>\$4,767</b>
<b>ELL / ESL 32270</b>							
Personnel	\$2,059,803	\$97,493	\$0	\$97,493	4.73%	\$2,052,801	\$7,002
Services	\$10,386	\$1,356	\$115	\$1,471	14.16%	\$10,272	\$114
Supplies	\$17,958	\$11,281	\$4,452	\$15,733	87.61%	\$17,733	\$225
Other	\$379	\$379	\$0	\$379	100.00%	\$379	\$0
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
<b>Total</b>	<b>\$2,088,526</b>	<b>\$110,509</b>	<b>\$4,567</b>	<b>\$115,076</b>	<b>5.51%</b>	<b>\$2,081,185</b>	<b>\$7,341</b>
<b>Visual Arts 32400</b>							
Personnel	\$1,283,760	\$62,351	\$0	\$62,351	4.86%	\$1,231,722	\$52,038
Services	\$7,600	\$0	\$2,412	\$2,412	31.74%	\$7,412	\$188
Supplies	\$81,831	\$57,637	\$5,950	\$63,586	77.70%	\$81,586	\$245
Other	\$1,950	\$0	\$0	\$0	0.00%	\$1,800	\$150
Capital	\$5,040	\$4,980	\$0	\$4,980	98.81%	\$4,980	\$60
<b>Total</b>	<b>\$1,380,181</b>	<b>\$124,967</b>	<b>\$8,362</b>	<b>\$133,329</b>	<b>9.66%</b>	<b>\$1,327,500</b>	<b>\$52,681</b>
<b>English/Language Arts 32500</b>							
Personnel	\$2,503,316	\$133,149	\$0	\$133,149	5.32%	\$2,488,723	\$14,593
Services	\$1,863	\$128	\$0	\$128	6.87%	\$1,729	\$134
Supplies	\$181,501	\$137,260	\$1,363	\$138,624	76.38%	\$181,183	\$318
Other	\$14,159	\$8,772	\$600	\$9,372	66.19%	\$13,977	\$182
<b>Total</b>	<b>\$2,700,839</b>	<b>\$279,310</b>	<b>\$1,963</b>	<b>\$281,273</b>	<b>10.41%</b>	<b>\$2,685,611</b>	<b>\$15,228</b>

**The Public Schools of Brookline  
FY2014 Second Quarter Report  
General Fund**

Program/ Function	FY14 Total Adj. Budget	---- Thru 12/31/13 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
<b>Mathematics 32600</b>							
Personnel	\$3,422,587	\$174,841	\$0	\$174,841	5.11%	\$3,392,484	\$30,103
Services	\$3,505	\$975	\$2,430	\$3,405	97.15%	\$3,405	\$100
Supplies	\$151,694	\$58,293	\$6,675	\$64,967	42.83%	\$151,300	\$394
Other	\$3,179	\$283	\$114	\$397	12.49%	\$2,997	\$182
<b>Total</b>	<b>\$3,580,965</b>	<b>\$234,391</b>	<b>\$9,219</b>	<b>\$243,610</b>	<b>6.80%</b>	<b>\$3,550,186</b>	<b>\$30,779</b>
<b>Performing Arts 32650</b>							
Personnel	\$1,841,351	\$81,857	\$0	\$81,857	4.45%	\$1,799,636	\$41,715
Services	\$13,991	\$3,794	\$6,962	\$10,756	76.88%	\$13,856	\$135
Supplies	\$33,624	\$17,580	\$3,994	\$21,573	64.16%	\$33,351	\$273
Other	\$18,672	\$306	\$0	\$306	1.64%	\$18,417	\$255
Capital	\$7,460	\$0	\$0	\$0	0.00%	\$7,204	\$256
<b>Total</b>	<b>\$1,915,098</b>	<b>\$103,536</b>	<b>\$10,956</b>	<b>\$114,492</b>	<b>5.98%</b>	<b>\$1,872,464</b>	<b>\$42,634</b>
<b>Physical Education 32700</b>							
Personnel	\$1,733,864	\$89,839	\$0	\$89,839	5.18%	\$1,756,815	(\$22,951)
Services	\$3,505	\$1,343	\$1,788	\$3,130	89.30%	\$3,280	\$225
Supplies	\$25,025	\$21,991	\$2,563	\$24,554	98.12%	\$24,754	\$271
Other	\$1,901	\$1,771	\$0	\$1,771	93.16%	\$1,771	\$130
<b>Total</b>	<b>\$1,764,295</b>	<b>\$114,943</b>	<b>\$4,350</b>	<b>\$119,294</b>	<b>6.76%</b>	<b>\$1,786,620</b>	<b>(\$22,325)</b>
<b>Special Education 32760</b>							
Personnel	\$15,450,787	\$815,954	\$0	\$815,954	5.28%	\$15,386,426	\$64,361
Services	\$6,032,013	\$1,449,862	\$2,286,031	\$3,735,894	61.93%	\$6,032,298	(\$285)
Supplies	\$83,821	\$45,141	\$24,482	\$69,623	83.06%	\$83,623	\$198
Other	\$11,000	\$3,805	\$3,804	\$7,609	69.17%	\$10,820	\$180
<b>Total</b>	<b>\$21,577,621</b>	<b>\$2,314,763</b>	<b>\$2,314,317</b>	<b>\$4,629,080</b>	<b>21.45%</b>	<b>\$21,513,167</b>	<b>\$64,454</b>

**The Public Schools of Brookline  
FY2014 Second Quarter Report  
General Fund**

Program/ Function	FY14 Total Adj. Budget	---- Thru 12/31/13 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Literacy Specialists 32770							
Personnel	\$1,463,719	\$68,454	\$0	\$68,454	4.68%	\$1,464,360	(\$641)
Services	\$31,824	\$16,824	\$15,000	\$31,824	100.00%	\$31,824	\$0
Supplies	\$28,268	\$3,000	\$0	\$3,000	10.61%	\$28,000	\$268
Other	\$37,050	\$19,500	\$17,550	\$37,050	0.00%	\$37,050	\$0
Total	\$1,560,861	\$107,778	\$32,550	\$140,328	8.99%	\$1,561,234	(\$373)
Health Education 32780							
Personnel	\$427,701	\$19,834	\$0	\$19,834	4.64%	\$438,261	(\$10,560)
Services	\$24,901	\$461	\$2,900	\$3,361	13.50%	\$24,586	\$315
Supplies	\$2,937	\$2,737	\$0	\$2,737	93.19%	\$2,737	\$200
Other	\$15,750	\$3,477	\$0	\$3,477	22.07%	\$15,477	\$273
Total	\$471,289	\$26,510	\$2,900	\$29,410	6.24%	\$481,061	(\$9,772)
Science 32850							
Personnel	\$2,498,716	\$115,220	\$0	\$115,220	4.61%	\$2,518,973	(\$20,257)
Services	\$3,831	\$3,278	\$170	\$3,448	90.01%	\$3,623	\$208
Supplies	\$164,945	\$125,061	\$36,856	\$161,917	98.16%	\$164,772	\$173
Other	\$4,739	\$2,502	\$0	\$2,502	52.79%	\$4,602	\$137
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$2,672,231	\$246,060	\$37,026	\$283,087	10.59%	\$2,691,970	(\$19,739)
Social Studies 32900							
Personnel	\$2,410,379	\$121,155	\$0	\$121,155	5.03%	\$2,432,440	(\$22,061)
Services	\$3,500	\$1,450	\$1,245	\$2,695	77.01%	\$3,295	\$205
Supplies	\$113,270	\$103,306	\$2,574	\$105,880	93.48%	\$113,030	\$240
Other	\$1,544	\$7	\$0	\$7	0.43%	\$1,407	\$137
Total	\$2,528,693	\$225,918	\$3,819	\$229,737	9.09%	\$2,550,172	(\$21,479)

**The Public Schools of Brookline  
FY2014 Second Quarter Report  
General Fund**

Program/ Function	FY14 Total Adj. Budget	---- Thru 12/31/13 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Career & Ed. Techn. 32920							
Personnel	\$669,744	\$33,821	\$0	\$33,821	5.05%	\$668,940	\$804
Services	\$6,932	\$1,880	\$2,279	\$4,159	59.99%	\$6,684	\$249
Supplies	\$49,100	\$14,673	\$11,188	\$25,861	52.67%	\$48,861	\$239
Other	\$150	\$150	\$0	\$150	100.00%	\$150	\$0
Capital	\$11,296	\$0	\$0	\$0	0.00%	\$11,000	\$296
<b>Total</b>	<b>\$737,222</b>	<b>\$50,524</b>	<b>\$13,467</b>	<b>\$63,991</b>	<b>8.68%</b>	<b>\$735,635</b>	<b>\$1,587</b>
Kindergarten 33150							
Personnel	\$2,667,051	\$128,425	\$0	\$128,425	4.82%	\$2,585,473	\$81,578
Supplies	\$14,965	\$3,419	\$761	\$4,180	27.93%	\$14,680	\$285
<b>Total</b>	<b>\$2,682,016</b>	<b>\$131,844</b>	<b>\$761</b>	<b>\$132,605</b>	<b>4.94%</b>	<b>\$2,600,153</b>	<b>\$81,863</b>
Elementary 33200							
Personnel	\$13,249,640	\$671,898	\$0	\$671,898	5.07%	\$13,305,122	(\$55,482)
Services	\$370,784	\$168,247	\$96,023	\$264,270	71.27%	\$370,492	\$292
Supplies	\$164,574	\$72,540	\$50,821	\$123,362	74.96%	\$164,362	\$213
Other	\$50,976	\$9,415	\$120	\$9,535	18.70%	\$50,790	\$186
Capital	\$33,946	\$9,938	\$0	\$9,938	29.28%	\$33,838	\$108
<b>Total</b>	<b>\$13,869,920</b>	<b>\$932,038</b>	<b>\$146,964</b>	<b>\$1,079,002</b>	<b>7.78%</b>	<b>\$13,924,603</b>	<b>(\$54,683)</b>
High School 33300							
Personnel	\$923,386	\$60,895	\$0	\$60,895	6.59%	\$927,238	(\$3,852)
Services	\$256,066	\$102,463	\$134,136	\$236,599	92.40%	\$255,799	\$267
Supplies	\$66,501	\$40,707	\$17,650	\$58,357	87.75%	\$66,357	\$144
Other	\$18,758	\$11,336	\$2,069	\$13,405	71.46%	\$18,530	\$228
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
<b>Total</b>	<b>\$1,264,711</b>	<b>\$215,400</b>	<b>\$153,855</b>	<b>\$369,256</b>	<b>29.20%</b>	<b>\$1,267,924</b>	<b>(\$3,213)</b>

**The Public Schools of Brookline  
FY2014 Second Quarter Report  
General Fund**

Program/ Function	FY14 Total Adj. Budget	---- Thru 12/31/13 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
General Instruction 33400							
Personnel	\$1,606,068	\$67,746	\$0	\$67,746	4.22%	\$1,581,737	\$24,331
Services	\$7,520	\$920	\$0	\$920	12.23%	\$7,372	\$148
Supplies	\$23,803	\$21,627	\$563	\$22,191	93.23%	\$23,736	\$67
Other	\$219,270	\$0	\$0	\$0	0.00%	\$219,111	\$159
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$1,856,661	\$90,293	\$563	\$90,856	4.89%	\$1,831,956	\$24,705
Building Services 34250							
Personnel	\$2,249,125	\$453,992	\$0	\$453,992	20.19%	\$2,263,977	(\$14,852)
Services	\$567,218	\$299,879	\$237,998	\$537,876	94.83%	\$566,876	\$342
Supplies	\$132,821	\$119,376	\$7,327	\$126,702	95.39%	\$132,702	\$119
Other	\$100	\$0	\$0	\$0	0.00%	\$0	\$100
Capital	\$18,600	\$5,464	\$5,729	\$11,192	60.17%	\$18,392	\$208
Total	\$2,967,864	\$878,710	\$251,053	\$1,129,763	38.07%	\$2,981,948	(\$14,084)
Gross School Dept. Budget							
Personnel	\$73,423,981	\$4,856,422	\$0	\$4,856,422	6.61%	\$73,197,551	\$226,430
Services	\$9,544,471	\$2,877,622	\$3,914,222	\$6,776,844	71.00%	\$9,446,458	\$98,013
Supplies	\$1,896,607	\$1,132,058	\$263,962	\$1,396,020	73.61%	\$1,891,154	\$5,453
Other	\$776,114	\$204,502	\$39,288	\$243,790	31.41%	\$772,500	\$3,613
Capital	\$496,760	\$384,690	\$22,539	\$407,229	81.98%	\$495,357	\$1,403
Total	\$86,137,933	\$9,455,295	\$4,240,011	\$13,695,305	15.90%	\$85,803,020	\$334,913
% of Appr Bud.							
<b>Special Revenues Funds:</b>							
Tuition and Facilities Funds:	(\$653,744)					(\$653,744)	\$0
Circuit Breaker Funds:	(\$1,902,739)					(\$1,902,739)	\$0
Revolving Fund Reimbursement	(\$150,680)					(\$150,680)	\$0
Other Revenue	(\$650,000)					(\$650,000)	\$0
<b>Town Appropriation:</b>	\$82,780,770					\$82,445,857	<b>\$334,913</b>

**THE PUBLIC SCHOOLS OF BROOKLINE  
FY2014 SECOND QUARTER REPORT**

<b>FUNCTION:</b>	<b>ACCOUNT</b>	<b>FY14 TOTAL ADJ. BUDGET</b>	<b>PROJECTED AS OF 12/31/13</b>	<b>SURPLUS/ (DEFICIT)</b>
<b><u>ADMINISTRATION &amp; SUPPORT:</u></b>				
Administration:	31050	1,382,170	1,398,855	(16,685)
Supervision:	31100	4,808,822	4,857,491	(48,670)
Information Services:	31780	1,027,194	1,028,208	(1,014)
Transportation:	31300	1,687,720	1,580,400	107,320
High School Support:	33300	1,264,711	1,267,924	(3,213)
General Instruction:	33400	1,856,661	1,831,956	24,705
Building Services:	34250	<u>2,967,864</u>	<u>2,981,948</u>	<u>(14,084)</u>
<b>TOTAL:</b>		<b>\$14,995,142</b>	<b>\$14,946,782</b>	<b>\$48,360</b>
<b><u>STUDENT SERVICES:</u></b>				
Psychological Services:	31750	863,130	863,575	(445)
Medical Services:	31770	1,133,869	1,027,037	106,832
Guidance:	31790	2,518,532	2,516,665	1,867
Engl. Lang. Learners / ESL:	32270	2,088,526	2,081,185	7,341
Special Education:	32760	<u>21,577,621</u>	<u>21,513,167</u>	<u>64,454</u>
<b>TOTAL:</b>		<b>\$28,181,678</b>	<b>\$28,001,629</b>	<b>\$180,049</b>
<b><u>EXTRA CURRICULAR ACTIVITIES:</u></b>				
Student Body Activities:	31350	203,396	203,396	0
Athletics/After School:	31720	<u>469,088</u>	<u>468,662</u>	<u>426</u>
<b>TOTAL:</b>		<b>\$672,484</b>	<b>\$672,058</b>	<b>\$426</b>
<b><u>CURRICULUM &amp; INSTRUCTION:</u></b>				
Education Tech and Info Services	31600	2,495,350	2,492,388	2,962
School-Within-A-School:	32200	386,295	384,345	1,950
World Language:	32250	3,543,375	3,538,608	4,767
Visual Arts:	32400	1,380,181	1,327,500	52,681
English/Language Arts:	32500	2,700,839	2,685,611	15,228
Mathematics:	32600	3,580,965	3,550,186	30,779
Performing Arts:	32650	1,915,098	1,872,464	42,634
Physical Education:	32700	1,764,295	1,786,620	(22,325)
Literacy Specialists:	32770	1,560,861	1,561,234	(373)
Health Education:	32780	471,289	481,061	(9,772)
Science:	32850	2,672,231	2,691,970	(19,739)
Social Studies:	32900	2,528,693	2,550,172	(21,479)
Career & Techn. Education:	32920	737,222	735,635	1,587
Kindergarten:	33150	2,682,016	2,600,153	81,863
Elementary:	33200	13,869,920	13,924,603	(54,683)
<b>TOTAL:</b>		<b>\$42,288,629</b>	<b>\$42,182,551</b>	<b>\$106,078</b>

<b>GROSS SCHOOL DEPT. BUDGET:</b>		<b>\$86,137,933</b>	<b>\$85,803,020</b>	<b>\$334,913</b>
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<b>Tuition and Facilities Funds:</b>		<b>(\$653,744)</b>	<b>(\$653,744)</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>(\$150,680)</b>	<b>(\$150,680)</b>	<b>\$0</b>
<b>Supplementary:</b>		<b>(\$650,000)</b>	<b>(\$650,000)</b>	<b>\$0</b>

<b>Town Appropriation:</b>		<b>\$82,780,770</b>	<b>\$82,445,857</b>	<b>\$334,913</b>
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**THE PUBLIC SCHOOLS OF BROOKLINE  
FY2014 SECOND QUARTER REPORT**

<b>FUNCTION:</b>	<b>ACCOUNT</b>	<b>FY14 TOTAL ADJ. BUD.</b>	<b>PROJECTED AS OF 12/31/13</b>	<b>SURPLUS/ (DEFICIT)</b>
<b>Administrative, Supervision and General Instruction</b>				
Administration	31050	\$1,382,170	\$1,398,855	(\$16,685)
Supervision	31100	\$4,808,822	\$4,857,491	(\$48,670)
General Instruction	33400	<u>\$1,856,661</u>	<u>\$1,831,956</u>	<u>\$24,705</u>
<b>Sub-Total:</b>		\$8,047,653	\$8,088,302	(\$40,649)
<b>Building/Transportation Services</b>				
Transportation	31300	\$1,687,720	\$1,580,400	\$107,320
Building Services	34250	<u>\$2,967,864</u>	<u>\$2,981,948</u>	<u>(\$14,084)</u>
<b>Sub-Total:</b>		\$4,655,584	\$4,562,348	\$93,236
<b>Students, Non-Academic</b>				
Student Activities	31350	\$203,396	\$203,396	\$0
Athletics	31720	\$469,088	\$468,662	\$426
Performing Arts	32650	<u>\$1,915,098</u>	<u>\$1,872,464</u>	<u>\$42,634</u>
<b>Sub-Total:</b>		\$2,587,582	\$2,544,523	\$43,059
<b>Information Technology</b>				
Instructional Technology	31780	<u>\$1,027,194</u>	<u>\$1,028,208</u>	<u>(\$1,014)</u>
<b>Sub-Total:</b>		\$1,027,194	\$1,028,208	(\$1,014)
<b>Guidance and Medical Services</b>				
Psychological Services	31750	\$863,130	\$863,575	(\$445)
Medical Services	31770	\$1,133,869	\$1,027,037	\$106,832
Guidance	31790	<u>\$2,518,532</u>	<u>\$2,516,665</u>	<u>\$1,867</u>
<b>Sub-Total:</b>		\$4,515,531	\$4,407,277	\$108,254
<b>Mainstream Student Academic Program Accounts</b>				
Educational Tech and Info Services	31600	\$2,495,350	\$2,492,388	\$2,962
School-Within-A-School	32200	\$386,295	\$384,345	\$1,950
World Language	32250	\$3,543,375	\$3,538,608	\$4,767
Visual Arts	32400	\$1,380,181	\$1,327,500	\$52,681
English / Language Arts	32500	\$2,700,839	\$2,685,611	\$15,228
Mathematics	32600	\$3,580,965	\$3,550,186	\$30,779
Physical Education	32700	\$1,764,295	\$1,786,620	(\$22,325)
Health Education	32780	\$471,289	\$481,061	(\$9,772)
Science	32850	\$2,672,231	\$2,691,970	(\$19,739)
Social Studies	32900	\$2,528,693	\$2,550,172	(\$21,479)
Career and Technical Education	32920	\$737,222	\$735,635	\$1,587
BHS Support	33300	<u>\$1,264,711</u>	<u>\$1,267,924</u>	<u>(\$3,213)</u>
<b>Sub-Total:</b>		\$23,525,445	\$23,492,020	\$33,425

**THE PUBLIC SCHOOLS OF BROOKLINE  
FY2014 SECOND QUARTER REPORT**

<b>FUNCTION:</b>	<b>ACCOUNT</b>	<b>FY14 TOTAL ADJ. BUD.</b>	<b>PROJECTED AS OF 12/31/13</b>	<b>SURPLUS/ (DEFICIT)</b>
<b>Special Challenge Academic Accounts</b>				
<b>English Language Learners / ESL</b>	32270	\$2,088,526	\$2,081,185	\$7,341
<b>Special Education</b>	32760	\$21,577,621	\$21,513,167	\$64,454
<b>Literacy Specialists</b>	32770	<u>\$1,560,861</u>	<u>\$1,561,234</u>	<u>(\$373)</u>
<b>Sub-Total:</b>		\$25,227,008	\$25,155,586	\$71,422
<b>Elementary &amp; Pre-Elementary Student Academic</b>				
<b>Kindergarten</b>	33150	\$2,682,016	\$2,600,153	\$81,863
<b>Elementary</b>	33200	<u>\$13,869,920</u>	<u>\$13,924,603</u>	<u>(\$54,683)</u>
<b>Sub-Total:</b>		\$16,551,936	\$16,524,756	\$27,180
<b>GROSS SCHOOL DEPT. BUDGET:</b>		<b>\$86,137,933</b>	<b>\$85,803,020</b>	<b>\$334,913</b>
<b>TUITION AND FACILITIES FUNDS:</b>		<b>(\$653,744)</b>	<b>(\$653,744)</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>(\$150,680)</b>	<b>(\$150,680)</b>	<b>\$0</b>
<b>SUPPLEMENTARY:</b>		<b>(\$650,000)</b>	<b>(\$650,000)</b>	<b>\$0</b>
<b>Town Appropriation:</b>		<b>\$82,780,770</b>	<b>\$82,596,537</b>	<b>\$334,913</b>

**THE PUBLIC SCHOOLS OF BROOKLINE**  
**TEN YEAR TREND (FY05 - FY14)**

<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>
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 Actual	\$82,086,987	4.62%	\$81,673,260	4.12%	\$413,727	\$20,845,716	3.84%
2014 Projected	\$86,137,933	4.93%	\$85,803,020	5.06%	\$334,913	\$21,513,167	3.20%
<b>Total Ten Year Increase</b>		<b>59.02%</b>		<b>59.08%</b>			<b>84.36%</b>
<b>Average Annual Growth</b>		<b>4.76%</b>		<b>4.77%</b>			<b>6.41%</b>

**Notes:**

\* FY14 Appropriation amount includes \$1,902,739 in Circuit Breaker funding, \$650K in One Time Revenues, \$150K in benefit reimbursement funding from Revolving Funds, and \$653,744 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 - FY14**

	<b>Final FY09 Expenditures</b>	<b>Final FY10 Expenditures</b>	<b>Final FY11 Expenditures</b>	<b>Final FY12 Expenditures</b>	<b>Final FY13 Expenditures</b>	<b>Projected FY14 Expenditures</b>	<b>FY09 - FY14 6-Year Expenditure Growth</b>	
<b>Total BPS</b>	\$ 70,987,572	\$ 72,515,419	\$ 75,521,702	\$ 78,443,875	\$ 81,673,260	\$ 85,803,020	\$ 14,815,448	22.9%
<b>Total Special Education (SPED)</b>	\$ 17,124,783	\$ 18,871,798	\$ 19,610,115	\$ 20,075,062	\$ 20,845,716	\$ 21,513,167	\$ 4,388,384	28.5%
<b>SPED Percent of Total</b>	24.12%	26.02%	25.97%	25.59%	25.52%	25.07%	29.62%	

	<b>Final FY09 Expenditures</b>	<b>Final FY10 Expenditures</b>	<b>Final FY11 Expenditures</b>	<b>Final FY12 Expenditures</b>	<b>Final FY13 Expenditures</b>	<b>Projected FY14 Expenditures</b>	<b>FY09 - FY14 6-Year Expenditure Growth</b>	
<b>Total SPED, Transportation and Medical</b>	\$ 19,330,740	\$ 21,141,499	\$ 22,146,194	\$ 22,648,038	\$ 23,452,551	\$ 24,120,604	\$ 4,789,864	27.3%
<b>SPED Percent of Total</b>	27.2%	29.2%	29.3%	28.9%	28.7%	28.1%		
<b>Total w/o SPED, Transportation and Medical</b>	\$ 51,656,832	\$ 51,373,920	\$ 53,375,508	\$ 55,795,837	\$ 58,220,709	\$ 61,682,416	\$ 10,025,584	21.2%
<b>Non-SPED Percent of Total</b>	72.8%	70.8%	70.7%	71.1%	71.3%	71.9%		

## **FY14 Second Quarter Expenditure Report - Revolving Funds**

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

The Brookline Adult and Community Education program continued to maintain profitability in FY13, the 4th consecutive year of positive performance, although net profit was significantly lower than FY10 and FY11. Revenues for FY13 exceeded expenses by \$31K, and the program continued to offer a wide variety of courses. However, it is important to recognize that overall profit decreased from \$294K in FY11 to only \$31K in FY13.

For FY14, the second quarter report shows total revenues of \$953,092 against expenses of \$343,704. While there are still some issues related to the timing of payroll reconciliations within the town accounting system, this fund appears to still be on course for a slightly better than break even performance. A significant portion of these funds is the realization of \$464,958 in deferred revenue for summer programs.

The FY14 Operating Budget will require the BA&CE budget to continue to make an annual contribution of \$50K toward facility use costs, previously paid by the General Fund. Given the experience of FY13, the program will need to increase operating revenues in FY14 and future to meet this goal. It is anticipated that the Brookline Adult and Community Education program will continue to be a viable institution in the Town.

### **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 \$159K at the end of FY13. 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 this summer and it is anticipated that within this account revenues generated will continue to outperform expenses.

The second quarter report has rental revenues at \$71,837 vs. only \$22,098 in expenses, bringing the fund balance up to \$209K as of December 31<sup>st</sup>.

### **Non-Resident Tuition – SE52**

This fund traditionally supplements the General Fund through full tuition payments, which is set at \$14,000 in FY14 and through the staff materials fee set at \$2,490 for this year (up from \$2,417 in FY13). These fees are budgeted to supplement the General Fund by \$573,744.

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

The second quarter report shows revenues of \$598,643 against expenses of \$298,153. 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 which 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 \$91K in FY13. The final report showed revenues of \$290,869 against expenses of \$382,069, which documents the underperformance. The Athletic Department struggled 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.

Fees have been raised in FY14 to \$300 per sport, per season in an attempt to close this gap. Second quarter revenues have shown deposits of \$122,290 against expenses of \$126,992. In order to finish FY14 on budget, the Athletic Department will need to manage participation numbers, the amount of scholarships, and the variable costs related to equipment maintenance and replacement and space rental fees.

### **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 second quarter report shows revenues of \$37,986 against expenses of \$34,107. The continued success of this program has enabled us to fund expenses related to the running of a comprehensive vocational program at Brookline High School.

### **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 was 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 a high of \$165K in FY12. Revenues during this time have remained in the \$100-120K range. 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.

While past performance has been near the target of \$30K General Fund supplement, the FY14 Budget action has eliminated that supplement going forward. Despite this, the program run during the summer had revenues of \$108K against expenses of \$136K, and continues to run at a \$28K deficit. 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 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 increased fees in FY14 in order to keep up with anticipated expenses. The second quarter report shows revenues of \$1,131,864 against \$130,442 in expenses. These figures are not indicative of the final projections, due to a delay in posting payrolls to the accounting system. The third quarter report will provide us with better data for the final projection. For FY14, the program raised tuition rates by 3% 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. Additionally, many programs have been relocated from on-site Elementary School locations at Baker, Lincoln and Pierce to rental space. The program costs associated with relocation will continue to put pressure on their ability to break even. The capital cost of leased space is carried in the CIP in FY14 and FY15. This model may not be sustainable long term.

### **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. The program experienced four years of profitability from FY09 – FY12. Final results for FY13 ran at an operating deficit of \$55K for reasons related to federal regulatory change and delayed openings at the Heath and Runkle cafeterias. Additionally FY13 required a charge to the Food Service account of \$150K to offset Employee Health Insurance costs previously paid for 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 in FY14. This will represent a challenge to the program. FY14 participation will dictate whether the program can ultimately sustain this charge for the long-term. The second quarter report shows revenues of \$1,117,132 against expenses of \$562,880. Again, the true cost of the program will become clear once all of the payroll warrants are posted, but year to date participation has returned to FY12 levels.

### **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, which will be spent on technology for a 1:1 student initiative at BHS in FY14.

### **Circuit Breaker - SEB3**

FY14 is the eleventh 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 in FY13, with a slight decrease to \$40,408 in FY14.

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 threatened to reduce the estimate back down to our original allocation. Final numbers yielded revenue of \$2.14M slightly above the original estimate.

For FY14, we have budgeted a conservative estimate of funding at the \$1.9M number. FY14 final state budget figures indicate that this number will be higher, by \$211K.

**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 6/30/12</b>	<b>FY13 Period Ending 12/31/12</b>	<b>FY13 Period Ending 6/30/13</b>	<b>FY14 Period Ending 12/31/13</b>
Revenue	\$1,425,195	\$1,209,613	\$1,339,181	\$1,422,283	\$1,176,205	\$933,670	\$1,183,305	\$953,092
Expense	(\$1,484,303)	(\$1,257,442)	(\$1,125,689)	(\$1,127,346)	(\$1,088,223)	(\$578,539)	(\$1,151,968)	(\$343,704)
<b>Net Income Sub-Total</b>	<b>(\$59,108)</b>	<b>(\$47,829)</b>	<b>\$213,492</b>	<b>\$294,937</b>	<b>\$87,982</b>	<b>\$355,132</b>	<b>\$31,337</b>	<b>\$609,388</b>
General Fund Transfers	\$0	\$0	\$0	\$0	\$0	\$0	(\$50,680)	\$0
<b>Net Income Total</b>	<b>(\$59,108)</b>	<b>(\$47,829)</b>	<b>\$213,492</b>	<b>\$294,937</b>	<b>\$87,982</b>	<b>\$355,132</b>	<b>(\$19,343)</b>	<b>\$609,388</b>
Cash Balance At End of Period	\$563,552	\$537,585	\$771,691	\$946,386	\$1,116,648	\$1,118,096	\$1,220,126	\$1,405,125
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$563,552	\$537,585	\$771,691	\$946,386	\$1,116,648	\$1,118,096	\$1,220,126	\$1,405,125
Liabilities & Encumbrances	(\$397,564)	(\$418,634)	(\$442,861)	(\$319,006)	(\$353,684)	(\$350,383)	(\$476,504)	(\$1,435)
Fund Balance Adjustments (Prior Year)	\$0	\$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>\$762,964</b>	<b>\$767,713</b>	<b>\$743,622</b>	<b>\$1,403,690</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 6/30/12</b>	<b>FY13 Period Ending 12/31/12</b>	<b>FY13 Period Ending 6/30/13</b>	<b>FY14 Period Ending 12/31/13</b>
Revenue	\$52,766	\$112,386	\$208,768	\$125,804	\$106,075	\$52,450	\$98,188	\$71,837
Expense	(\$7,105)	(\$92,309)	(\$159,187)	(\$127,904)	(\$64,483)	(\$72,036)	(\$114,991)	(\$22,098)
<b>Net Income Sub-Total</b>	<b>\$45,661</b>	<b>\$20,077</b>	<b>\$49,581</b>	<b>(\$2,100)</b>	<b>\$41,592</b>	<b>(\$19,586)</b>	<b>(\$16,803)</b>	<b>\$49,739</b>
General Fund Transfers	\$0	\$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>\$41,592</b>	<b>(\$19,586)</b>	<b>(\$16,803)</b>	<b>\$49,739</b>
Cash Balance At End of Period	\$72,839	\$101,585	\$139,081	\$134,952	\$177,544	\$156,958	\$174,862	\$209,480
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$72,839	\$101,585	\$139,081	\$134,952	\$177,544	\$156,958	\$174,862	\$209,480
Liabilities & Encumbrances	(\$1,344)	(\$10,015)	(\$2,000)	(\$1,439)	(\$1,000)	(\$1,000)	(\$15,121)	\$0
Fund Balance Adjustments (Prior Year)	\$0	\$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>\$176,544</b>	<b>\$155,958</b>	<b>\$159,741</b>	<b>\$209,480</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 6/30/12</b>	<b>FY13 Period Ending 12/31/12</b>	<b>FY13 Period Ending 6/30/13</b>	<b>FY14 Period Ending 12/31/13</b>
Revenue	\$684,026	\$567,119	\$773,033	\$518,068	\$839,902	\$574,376	\$906,767	\$598,643
Expense	(\$20,850)	(\$267,205)	(\$517,527)	(\$226,871)	(\$705,098)	(\$270,115)	(\$413,442)	(\$298,153)
<b>Net Income Sub-Total</b>	\$663,176	\$299,914	\$255,506	\$291,196	\$134,804	\$304,261	\$493,325	\$300,490
General Fund Transfers	\$0	(\$371,251)	(\$386,251)	(\$442,249)	(\$293,445)	\$0	(\$490,016)	\$0
<b>Net Income Total</b>	\$663,176	(\$71,337)	(\$130,745)	(\$151,053)	(\$158,641)	\$304,261	\$3,309	\$300,490
Cash Balance At End of Period	\$860,457	\$848,072	\$625,688	\$587,962	\$361,951	\$666,212	\$423,852	\$618,906
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$860,457	\$848,072	\$625,688	\$587,962	\$361,951	\$666,212	\$423,852	\$618,906
Liabilities & Encumbrances	(\$78,099)	(\$133,371)	(\$75,733)	(\$67,370)	\$0	(\$5,226)	(\$52,718)	(\$100,258)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	\$782,359	\$714,701	\$549,955	\$520,592	\$361,951	\$660,986	\$371,134	\$518,648

**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 6/30/12</b>	<b>FY13 Period Ending 12/31/12</b>	<b>FY13 Period Ending 6/30/13</b>	<b>FY14 Period Ending 12/31/13</b>
Revenue	\$280,237	\$279,933	\$284,061	\$288,676	\$312,904	\$149,618	\$290,869	\$122,290
Expense	(\$325,903)	(\$330,146)	(\$358,387)	(\$342,835)	(\$341,596)	(\$176,665)	(\$382,069)	(\$126,992)
<b>Net Income Sub-Total</b>	(\$45,667)	(\$50,214)	(\$74,326)	(\$54,159)	(\$28,692)	(\$27,047)	(\$91,200)	(\$4,702)
General Fund Transfers	\$54,477	\$50,214	\$74,326	\$54,159	\$28,692	\$0	\$91,200	\$0
<b>Net Income Total</b>	\$8,810	\$0	\$0	\$0	\$0	(\$27,047)	\$0	(\$4,702)
Cash Balance At End of Period	\$65,050	\$28,040	\$27,291	\$6,286	\$47,158	(\$4,511)	\$0	\$57,612
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$65,050	\$28,040	\$27,291	\$6,286	\$47,158	(\$4,511)	\$0	\$57,612
Liabilities & Encumbrances	(\$15,671)	(\$18,770)	(\$27,291)	(\$6,286)	(\$16,535)	\$0	\$0	(\$15,866)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	\$49,379	\$9,270	\$0	\$0	\$30,623	(\$4,511)	\$0	\$41,746

**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 6/30/12</b>	<b>FY13 Period Ending 12/31/12</b>	<b>FY13 Period Ending 6/30/13</b>	<b>FY14 Period Ending 12/31/13</b>
Revenue	\$100,111	\$114,852	\$138,924	\$136,853	\$125,558	\$27,664	\$85,118	\$37,986
Expense	(\$108,746)	(\$103,345)	(\$106,224)	(\$103,799)	(\$140,183)	(\$26,467)	(\$71,370)	(\$34,107)
<b>Net Income</b>	<b>(\$8,635)</b>	<b>\$11,507</b>	<b>\$32,700</b>	<b>\$33,054</b>	<b>(\$14,625)</b>	<b>\$1,197</b>	<b>\$13,748</b>	<b>\$3,879</b>
Cash Balance At End of Period	\$73,347	\$84,854	\$117,553	\$150,607	\$140,129	\$137,179	\$149,731	\$153,742
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$73,347	\$84,854	\$117,553	\$150,607	\$140,129	\$137,179	\$149,731	\$153,742
Liabilities & Encumbrances	\$0	\$0	\$0	\$0	(\$4,147)	\$0	\$0	(\$132)
Fund Balance Adjustments (Prior Year)	\$0	\$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>\$135,982</b>	<b>\$137,179</b>	<b>\$149,731</b>	<b>\$153,610</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 6/30/12</b>	<b>FY13 Period Ending 12/31/12</b>	<b>FY13 Period Ending 6/30/13</b>	<b>FY14 Period Ending 12/31/13</b>
Revenue	\$102,006	\$85,113	\$93,578	\$113,242	\$118,960	\$104,018	\$105,138	\$108,052
Expense	(\$121,048)	(\$135,595)	(\$130,327)	(\$143,935)	(\$165,099)	(\$141,155)	(\$141,155)	(\$136,410)
<b>Net Income Sub-Total</b>	<b>(\$19,042)</b>	<b>(\$50,482)</b>	<b>(\$36,749)</b>	<b>(\$30,693)</b>	<b>(\$46,139)</b>	<b>(\$37,137)</b>	<b>(\$36,017)</b>	<b>(\$28,358)</b>
General Fund Transfers	\$19,719	\$50,482	\$36,749	\$30,693	\$46,139	\$0	\$36,017	\$0
<b>Net Income Total</b>	<b>\$677</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$37,137)</b>	<b>\$0</b>	<b>(\$28,358)</b>
Cash Balance At End of Period	\$677	\$3,940	\$0	\$0	\$0	(\$37,137)	\$0	(\$28,358)
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$677	\$3,940	\$0	\$0	\$0	(\$37,137)	\$0	(\$28,358)
Liabilities & Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balance Adjustments (Prior Year)	\$0	\$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>\$0</b>	<b>(\$37,137)</b>	<b>\$0</b>	<b>(\$28,358)</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 6/30/12</b>	<b>FY13 Period Ending 12/31/12</b>	<b>FY13 Period Ending 6/30/13</b>	<b>FY14 Period Ending 12/31/13</b>
Revenue	\$1,409,246	\$1,442,247	\$1,557,995	\$1,656,550	\$1,947,697	\$1,184,573	\$1,976,792	\$1,131,864
Expense	(\$1,499,886)	(\$1,746,241)	(\$1,860,237)	(\$2,004,188)	(\$2,131,013)	(\$1,036,806)	(\$1,963,383)	(\$130,442)
<b>Net Income Sub-Total</b>	(\$90,641)	(\$303,994)	(\$302,242)	(\$347,639)	(\$183,316)	\$147,767	\$13,409	\$1,001,422
General Fund Transfers	\$681,811	\$294,339	\$294,339	\$191,701	\$0	\$0	\$0	\$0
<b>Net Income Total</b>	\$591,170	(\$9,655)	(\$7,903)	(\$155,938)	(\$183,316)	\$147,767	\$13,409	\$1,001,422
Cash Balance At End of Period	\$875,841	\$528,295	\$523,328	\$243,052	\$48,056	\$196,863	\$253,099	\$921,835
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$875,841	\$528,295	\$523,328	\$243,052	\$48,056	\$196,863	\$253,099	\$921,835
Liabilities & Encumbrances	(\$152,905)	(\$173,949)	(\$177,219)	(\$91)	\$0	(\$1,040)	(\$191,634)	(\$1,477)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	\$722,936	\$354,346	\$346,109	\$242,961	\$48,056	\$195,823	\$61,465	\$920,358

**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 6/30/12</b>	<b>FY13 Period Ending 12/31/12</b>	<b>FY13 Period Ending 6/30/13</b>	<b>FY14 Period Ending 12/31/13</b>
Revenue	\$1,451,448	\$1,761,868	\$1,956,206	\$2,129,497	\$2,250,802	\$925,433	\$2,041,672	\$1,117,132
Expense	(\$1,596,828)	(\$1,655,619)	(\$1,744,285)	(\$1,888,501)	(\$2,005,312)	(\$859,692)	(\$2,096,235)	(\$562,880)
<b>Net Income Sub-Total</b>	(\$145,380)	\$106,249	\$211,921	\$240,996	\$245,490	\$65,741	(\$54,563)	\$554,252
General Fund Transfers	(\$206,929)	\$0	\$0	\$0	\$0	\$0	\$150,000	\$0
<b>Net Income Total</b>	\$61,549	\$106,249	\$211,921	\$240,996	\$245,490	\$65,741	(\$204,563)	\$554,252
Cash Balance At End of Period	(\$263,491)	(\$138,852)	\$79,612	\$238,217	\$506,214	\$550,469	\$313,903	\$1,039,275
Receivables:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	(\$263,491)	(\$138,852)	\$79,612	\$238,217	\$506,214	\$550,469	\$313,903	\$1,039,275
Liabilities & Encumbrances	(\$11,549)	(\$18,566)	(\$26,396)	(\$50,232)	(\$21,486)	\$0	(\$33,738)	(\$54,859)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	(\$275,040)	(\$157,418)	\$53,216	\$187,986	\$484,728	\$550,469	\$280,165	\$984,417

**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 6/30/12</b>	<b>FY13 Period Ending 12/31/12</b>	<b>FY13 Period Ending 6/30/13</b>	<b>FY14 Period Ending 12/31/13</b>
Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expense	\$0	(\$71,595)	(\$57,216)	\$0	\$0	\$0	\$0	\$0
<b>Net Income</b>	\$0	(\$71,595)	(\$57,216)	\$0	\$0	\$0	\$0	\$0
Cash Balance At End of Period	\$110,334	\$38,739	\$53,118	\$53,118	\$53,118	\$53,118	\$53,118	\$53,118
Receivables:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$110,334	\$38,739	\$53,118	\$53,118	\$53,118	\$53,118	\$53,118	\$53,118
Liabilities & Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balance Adjustments (Prior Year)	\$0	\$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	\$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 6/30/12</b>	<b>FY13 Period Ending 12/31/12</b>	<b>FY13 Period Ending 6/30/13</b>	<b>FY14 Period Ending 12/31/13</b>
Revenue	\$1,506,369	\$1,278,647	\$1,185,699	\$1,291,163	\$2,466,501	\$502,532	\$2,142,130	\$943,847
Expense	(\$2,011,981)	(\$1,885,520)	(\$1,687,159)	(\$1,409,938)	(\$2,105,991)	(\$758,845)	(\$2,038,098)	(\$845,723)
<b>Net Income Sub-Total</b>	(\$505,612)	(\$606,873)	(\$501,460)	(\$118,775)	\$360,511	(\$256,313)	\$104,032	\$98,124
General Fund Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Income Total</b>	(\$505,612)	(\$606,873)	(\$501,460)	(\$118,775)	\$360,511	(\$256,313)	\$104,032	\$98,124
Cash Balance At End of Period	\$1,195,788	\$995,327	\$836,110	\$756,123	\$1,048,051	\$751,310	\$1,046,144	\$1,008,995
Receivables:	\$585,815	\$426,216	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$1,781,603	\$1,421,543	\$836,110	\$756,123	\$1,048,051	\$751,310	\$1,046,144	\$1,008,995
Liabilities & Encumbrances	(\$322,987)	(\$122,344)	(\$66,064)	(\$68,582)	(\$40,428)	\$0	(\$143,174)	(\$7,850)
<b>Net Fund Balance</b>	\$1,458,617	\$1,299,199	\$770,045	\$687,541	\$1,007,623	\$751,310	\$902,970	\$1,001,145