



**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:** FY14 Third Quarter Expenditure Report

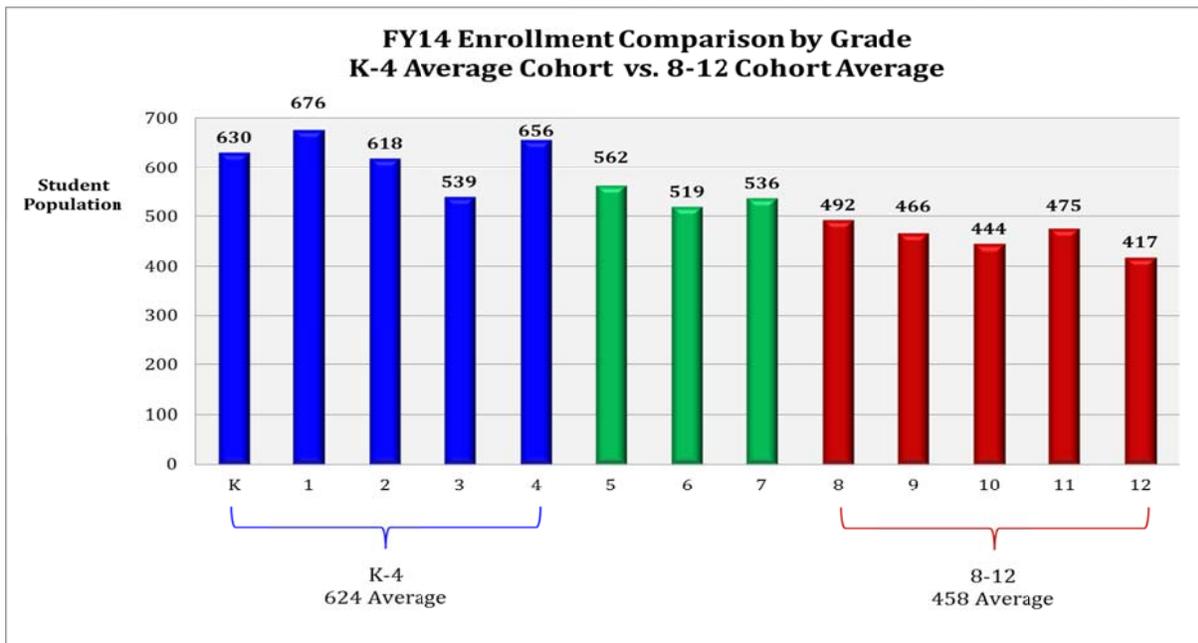
**DATE:** May 9, 2014

The Third Quarter Expenditure Report for FY14 of the Public Schools of Brookline shows projected spending for the year at \$85,476,872 on a budget of \$86,137,933. This represents a projected expenditure surplus for the year of \$661,062 which is approximately equal to the \$650K of "one-time" funding contained in the FY14 Budget. The source of this surplus is spread across salary, contracted service and contingency accounts. Spending patterns through the Third Quarter have shown stability, leading to a downward trend within Special Education Contracted Services and Transportation accounts. Additionally, demand on the general contingency account is not anticipated to grow significantly through year end yielding an anticipated \$150K of contingency reserve remaining at year end. The reduced estimate for Special Education contract service cost is partially allocated to the Federal IDEA Grant, where an additional \$170K is potentially available to offset summer program costs. This will assist in containing any cost growth in the FY15 General Fund. In prior years 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.

The successful management of spending through the Third Quarter, if continued through year end, will allow the department to spend at a level equal to our permanent appropriation. This has been a goal since the First Quarter as patterns for total salary and contracted service spending became established. This expenditure projection is based on information available through the Third 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.

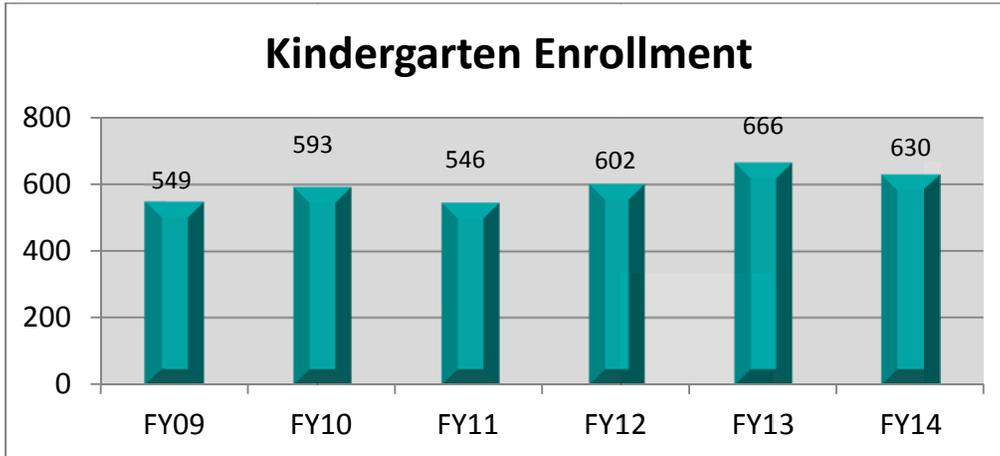
## Major Highlights

- 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 Third Quarter – and reported at the Second quarter - indicates that projected salary costs continue 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 is 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.



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

As documented at the Second Quarter, 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 expenditure projections from the First Quarter within the Guidance and Special Education programs. The latter two (2) positions have been filled at mid-year and their cost has been 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 Third Quarter number of out of district placements is 69, stable at First and Second Quarter levels. Among the changes that have resulted in this significant decrease were three (3) students who aged out of special education after 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.

Over the past two (2) years the leadership of the Student Services Department has been strengthened by both the addition of positions, and the selection of high quality and experienced Administrators to these positions. In addition to the Director of Guidance and Clinical Service K-12 and the second Director of Special Education preK-8, the department has hired/assigned new individuals to both preK-8 Director positions as well as the Director of Special Education at the High School and the Coordinator of Student Services at the High School. There has been a direct correlation between the creation and hiring of strong administrators and the ability of the department to manage the assignment of students to cost effective and appropriate placements within the least restrictive environment.

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	\$6.16M**	\$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 Third Quarter, the projection of \$6.16M incorporates a provision of \$150K for students on the “watch-list” and/or litigation due to unilateral placement. The components of this spending projection at the Third Quarter are for \$5.2M for Private Placements, \$894K for Ancillary Services (including \$120K for the Landmark Project), and \$60K for the Lesley Intern program. FY14 is the first year that Contract Service costs have been shifted to the Federal I.D.E.A. Grant at a budget of \$438K. While these Grant costs have not historically been a 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 year end we will make the appropriate adjustment to ensure that all grant funds are fully expended through the summer, as this grant has an August 30 year-end. Any additional surplus can be used to offset summer program spending and accrue to the Circuit Breaker revolving account, for future use as a contingency against FY15 spending.

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**

Although total spending within Special education accounts has been under control for FY14, one area to monitor closely has been the increase to the total staffing for Instructional Aides. The FTE count of Aides has risen by 1.9 since the Second Quarter and is currently 15 FTE over budget for the year. Fortunately the Special Education Budget has been capable of absorbing the approximately \$300K overage within other salary accounts. Essentially the savings accrued through the restructuring of the Home Based Services has been shifted to partially fund the increased Aide positions added through the year.

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	121.52
EC Aides	25	18.7	13.7	17.9	18.23	21.32	20.47	20.8
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>170.98</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	22.68
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>26.08</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>197.06</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.

**Transportation**

The expenditure projection for FY14 Transportation services shows a significant surplus, at \$130K, primarily as a result of the reduced number of Out of District students receiving transportation 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

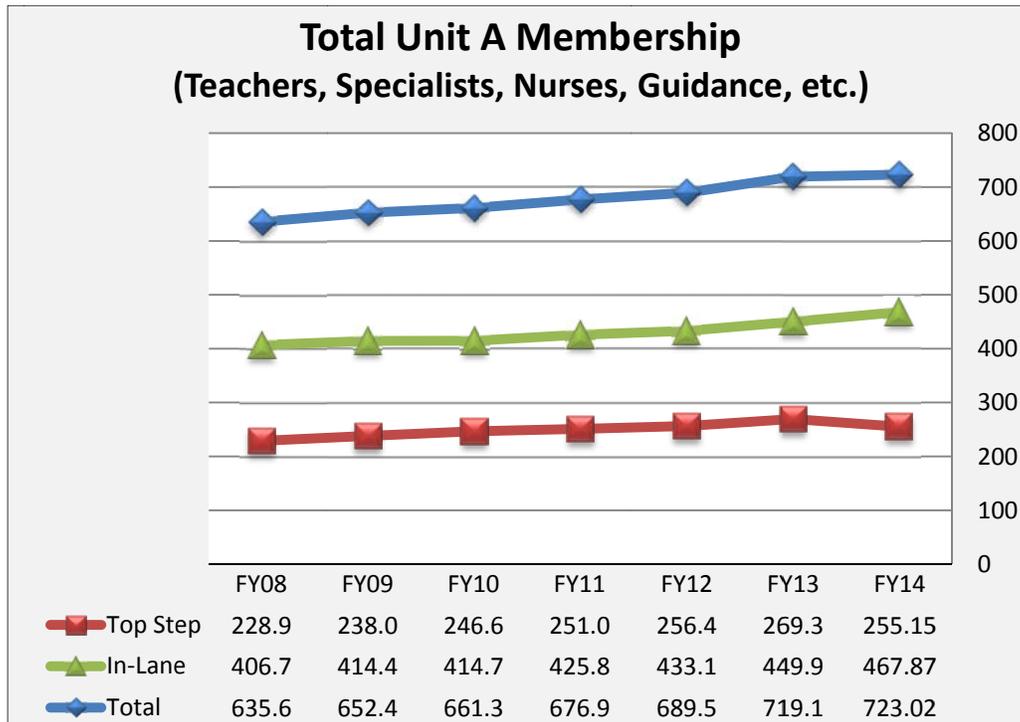
efficient an operation as possible. While the In-Town service is at budget for FY14 the projected savings is fully achieved through the Out-of Town routed vehicles. Fewer transported students has led to fewer vehicles and, at least for the balance of the year, efficient combinations of routes. The FY14 cost savings, as recognized at the Second Quarter, led to a reduction of the Transportation Budget by \$50K for FY15.

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 can offset some of these efficiencies.

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

In the aggregate, FY14 Third Quarter data indicates that total General Fund staffing stands at 1,032.4 FTE vs. a staffing budget if 1,024.2 FTE. This represents a net increase of 1.9 FTE since the Second Quarter, with the primary growth within the category of Instructional Aides for Special Education service.

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.

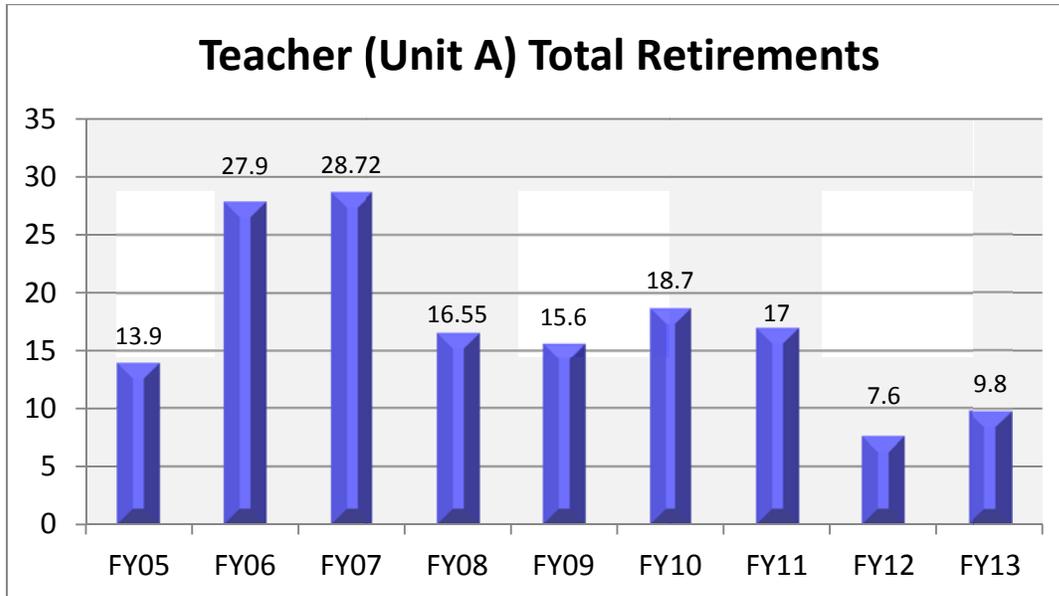
**Salary – Funding Step and Lane Growth**

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.

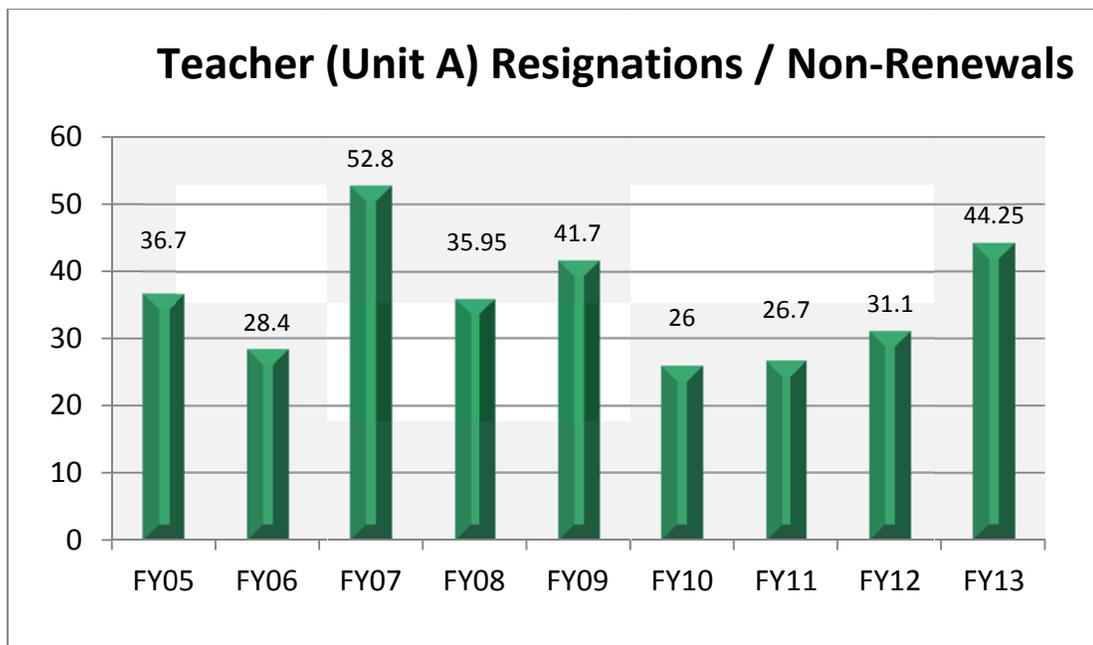
FY14 data indicates that a total of 72.7 FTE positions opened up due to a resignation, retirement, leave or were newly budgeted. The counts are: Retirements 9.8 FTE @ \$91,122, Leaves 9.4 FTE @ \$77,439, Resignations/Non-Renewals 44.3 @ \$67,057. Replacing them are 10.2 FTE individuals returning from 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**

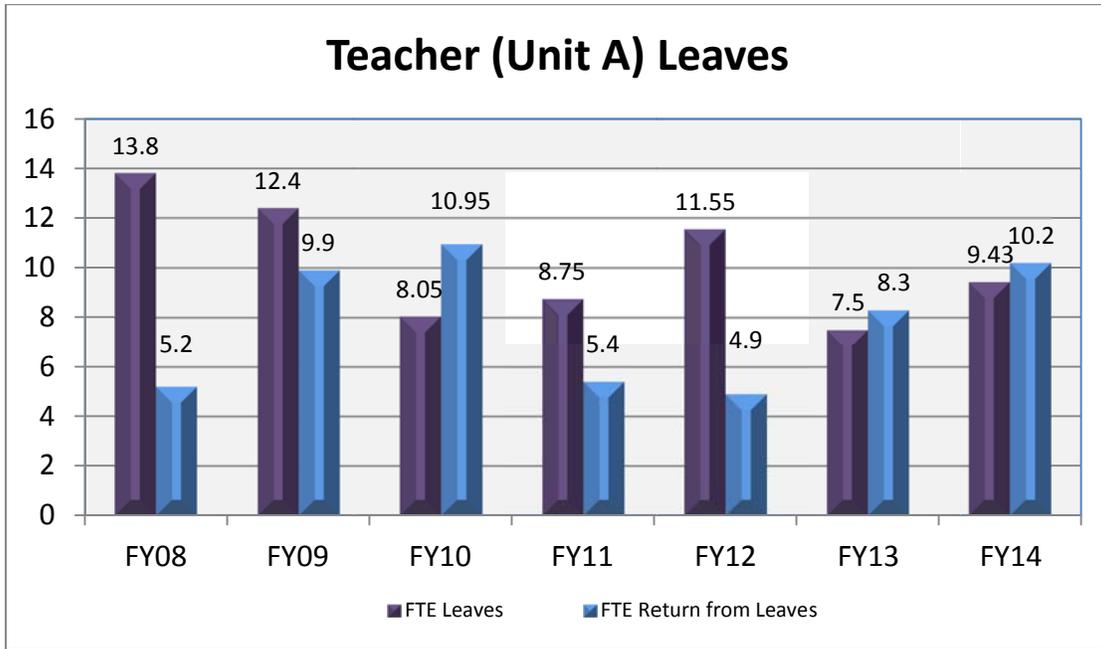
	<b><u>FTE's</u></b>	<b><u>Average Salary</u></b>	<b><u>Total Salary</u></b>
New Hires	62.6	\$58,055	\$3,631,313
Return from Leave	10.2	\$73,404	\$745,052
<b>Total Additions</b>	<b>72.7</b>		<b>\$4,376,365</b>
Leaves	9.4	\$77,439	\$729,860
Retirements	9.8	\$91,122	\$892,992
Resignations/Non-Renewals	44.3	\$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>



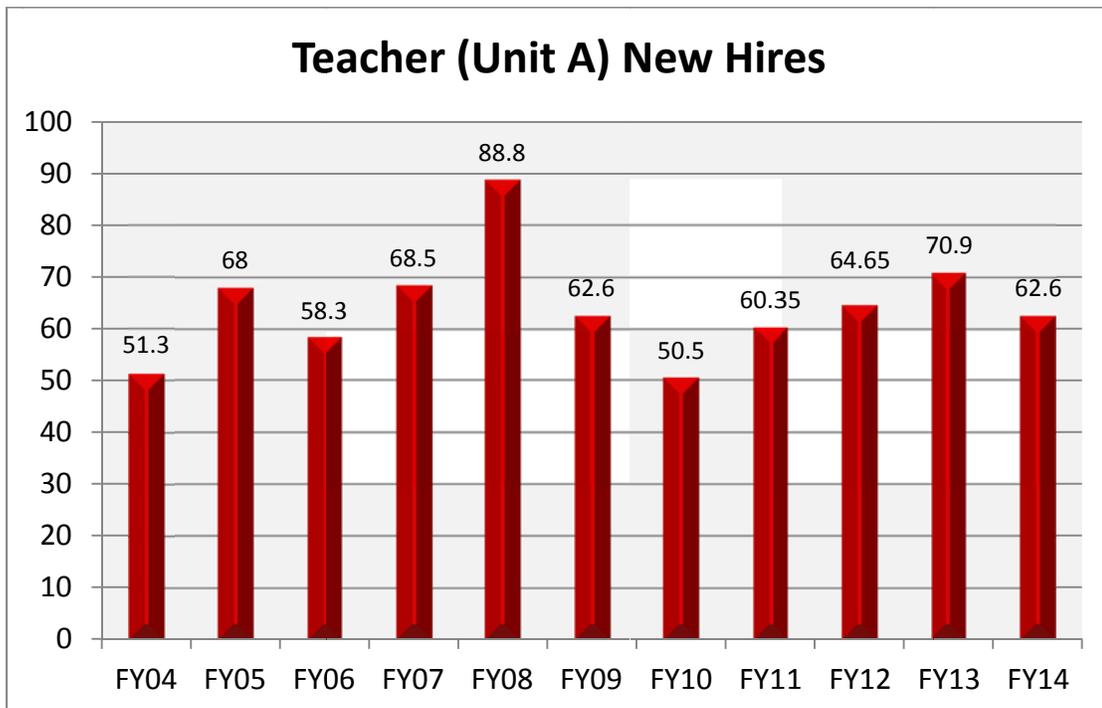
- The number of teachers (Unit A) retiring at the end of FY13 remained at the low end of our recent experience.



- 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.



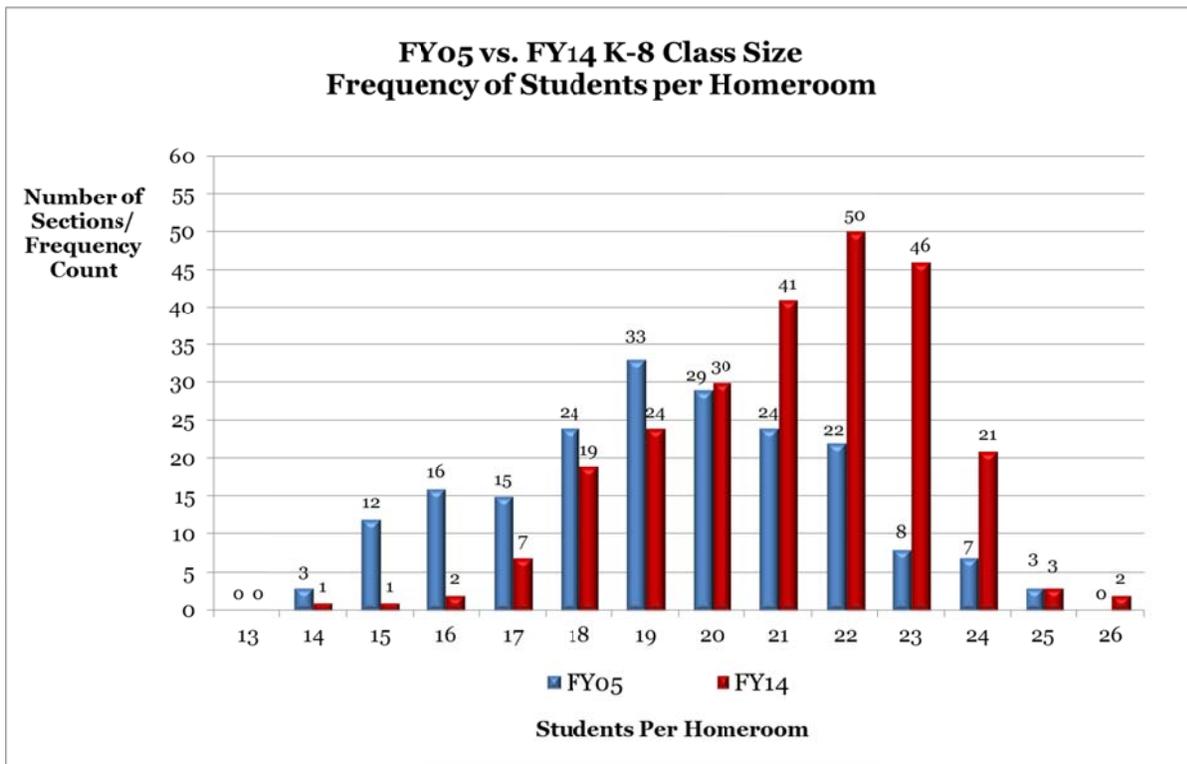
- Teacher (Unit A) new hires were 62.6 FTE, matching the gap left by staff turnover.

## 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.

### **Conclusion**

The FY14 spending patterns identified in this report indicate that spending for the year has remained well within budget and we expect it will remain so for the last Quarter. Historically the greatest variability in cost growth during the year is driven by changes in student Out-of-District placements for Special Education Private Placements or in-system students who require significant new services. This has represented the largest intra-year variability for cost projections. Contrary to this pattern FY14 Out-of-District placements have remained stable, at 69, from the First Quarter through the Third 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 are functioning under control through better administrative/management practice and quality program development. These two (2) areas are the successful creation of a Home Based Service program and the successful development of in-house programs, especially at the High School to retain students from Private Placements. Both of these initiatives began in prior years, but are showing significant cost savings in FY14. This is the result of long-term planning and investment in a management structure which focuses on policies and procedures to remain in compliance while maintaining high quality programs to support students in the least restrictive environment. Going forward, the department will need to continue to manage resources carefully to ensure a successful year-end outcome. Data through the Third Quarter indicates that the department is positioned to achieve the goal of ending the year spending at our permanent appropriation level.

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

Program/ Function	FY14 Total Adj. Budget	---- Thru 3/31/14 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Administration 31050							
Personnel	\$1,059,695	\$753,391	\$0	\$753,391	71.10%	\$1,076,842	(\$17,147)
Services	\$297,181	\$128,090	\$121,547	\$249,637	84.00%	\$297,022	\$159
Supplies	\$18,527	\$15,064	\$2,880	\$17,944	96.85%	\$18,421	\$106
Other	\$64,767	\$48,270	\$3,463	\$51,733	79.87%	\$64,621	\$146
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$1,440,170	\$944,816	\$127,889	\$1,072,705	74.48%	\$1,456,906	(\$16,736)
Supervision 31100							
Personnel	\$4,451,078	\$3,294,084	\$0	\$3,294,084	74.01%	\$4,473,208	(\$22,130)
Services	\$91,262	\$55,715	\$575	\$56,290	61.68%	\$91,123	\$139
Supplies	\$96,417	\$11,224	\$436	\$11,661	12.09%	\$96,307	\$110
Other	\$174,037	\$100,424	\$8,841	\$109,265	62.78%	\$173,853	\$184
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$4,812,794	\$3,461,448	\$9,852	\$3,471,300	72.13%	\$4,834,490	(\$21,696)
Transportation 31300							
Personnel	\$116,166	\$74,580	\$0	\$74,580	64.20%	\$96,576	\$19,590
Services	\$1,571,554	\$674,045	\$819,582	\$1,493,627	95.04%	\$1,440,949	\$130,605
Total	\$1,687,720	\$748,625	\$819,582	\$1,568,207	92.92%	\$1,537,525	\$150,195
Student Body Activities 31350							
Personnel	\$203,396	\$69,451	\$0	\$69,451	34.15%	\$203,396	\$0
Services	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Other	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$203,396	\$69,451	\$0	\$69,451	34.15%	\$203,396	\$0

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

Program/ Function	FY14 Total Adj. Budget	---- Thru 3/31/14 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Educ Tech & Info Science 316031							
Personnel	\$2,009,223	\$1,408,749	\$0	\$1,408,749	70.11%	\$2,009,610	(\$387)
Services	\$86,779	\$57,276	\$3,212	\$60,488	69.70%	\$86,488	\$291
Supplies	\$210,971	\$132,589	\$9,900	\$142,489	67.54%	\$210,770	\$201
Other	\$9,623	\$7,814	\$1,734	\$9,548	99.22%	\$9,548	\$76
Capital	\$179,139	\$172,787	\$0	\$172,787	96.45%	\$178,987	\$152
Total	\$2,495,735	\$1,779,214	\$14,846	\$1,794,060	71.89%	\$2,495,402	\$333
Athletics/After School 31720							
Personnel	\$369,448	\$273,011	\$0	\$273,011	73.90%	\$369,448	\$0
Services	\$51,543	\$23,188	\$27,739	\$50,927	98.80%	\$51,427	\$116
Supplies	\$21,171	\$13,172	\$1,687	\$14,859	70.18%	\$21,059	\$112
Other	\$26,850	\$14,883	\$1,897	\$16,780	62.50%	\$26,740	\$110
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$469,012	\$324,254	\$31,323	\$355,577	75.81%	\$468,674	\$338
Psychological Services 31750							
Personnel	\$821,872	\$587,294	\$0	\$587,294	71.46%	\$824,092	(\$2,220)
Services	\$17,019	\$0	\$0	\$0	0.00%	\$16,811	\$208
Supplies	\$24,239	\$23,888	\$334	\$24,221	99.93%	\$24,221	\$18
Total	\$863,130	\$611,182	\$334	\$611,516	70.85%	\$865,124	(\$1,994)

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

Program/ Function	FY14 Total Adj. Budget	---- Thru 3/31/14 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
<b>Medical Services 31770</b>							
Personnel	\$1,101,198	\$684,596	\$0	\$684,596	62.17%	\$993,853	\$107,345
Services	\$20,913	\$35	\$194	\$229	1.10%	\$229	\$20,684
Supplies	\$11,758	\$5,745	\$941	\$6,687	56.87%	\$11,627	\$132
<b>Total</b>	<b>\$1,133,869</b>	<b>\$690,376</b>	<b>\$1,135</b>	<b>\$691,511</b>	<b>60.99%</b>	<b>\$1,005,709</b>	<b>\$128,160</b>
<b>Information Services 31780</b>							
Personnel	\$515,345	\$379,004	\$0	\$379,004	73.54%	\$517,761	(\$2,416)
Services	\$86,122	\$69,069	\$11,757	\$80,826	93.85%	\$85,826	\$296
Supplies	\$189,059	\$108,666	\$44,778	\$153,443	81.16%	\$188,944	\$115
Other	\$3,156	\$1,260	\$0	\$1,260	39.91%	\$2,955	\$201
Capital	\$239,554	\$223,501	\$10,818	\$234,319	97.81%	\$239,419	\$135
<b>Total</b>	<b>\$1,033,236</b>	<b>\$781,499</b>	<b>\$67,352</b>	<b>\$848,851</b>	<b>82.15%</b>	<b>\$1,034,904</b>	<b>(\$1,668)</b>
<b>Guidance 31790</b>							
Personnel	\$2,479,762	\$1,776,214	\$0	\$1,776,214	71.63%	\$2,474,133	\$5,629
Services	\$20,168	\$293	\$138	\$430	2.13%	\$20,030	\$138
Supplies	\$15,892	\$11,596	\$717	\$12,314	77.48%	\$15,736	\$156
Other	\$2,710	\$1,824	\$261	\$2,085	0.00%	\$2,585	\$125
<b>Total</b>	<b>\$2,518,532</b>	<b>\$1,789,926</b>	<b>\$1,116</b>	<b>\$1,791,042</b>	<b>71.11%</b>	<b>\$2,512,484</b>	<b>\$6,048</b>
<b>School Within A School 32200</b>							
Personnel	\$380,961	\$259,237	\$0	\$259,237	68.05%	\$379,295	\$1,666
Services	\$784	\$784	\$0	\$784	100.00%	\$784	\$0
Supplies	\$4,550	\$4,241	\$35	\$4,276	93.98%	\$4,463	\$87
<b>Total</b>	<b>\$386,295</b>	<b>\$264,262</b>	<b>\$35</b>	<b>\$264,297</b>	<b>68.42%</b>	<b>\$384,542</b>	<b>\$1,753</b>

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

Program/ Function	FY14 Total Adj. Budget	---- Thru 3/31/14 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
<b>World Languages 32250</b>							
Personnel	\$3,489,925	\$2,464,054	\$0	\$2,464,054	70.60%	\$3,497,239	(\$7,314)
Services	\$1,150	\$263	\$162	\$425	36.99%	\$1,079	\$71
Supplies	\$58,250	\$40,852	\$4,948	\$45,800	78.63%	\$58,023	\$227
Other	\$910	\$254	\$0	\$254	27.91%	\$798	\$112
Capital	\$1,725	\$1,604	\$0	\$1,604	92.97%	\$1,604	\$121
<b>Total</b>	<b>\$3,551,960</b>	<b>\$2,507,027</b>	<b>\$5,110</b>	<b>\$2,512,137</b>	<b>70.73%</b>	<b>\$3,558,743</b>	<b>(\$6,783)</b>
<b>ELL / ESL 32270</b>							
Personnel	\$2,059,803	\$1,415,957	\$0	\$1,415,957	68.74%	\$2,052,261	\$7,542
Services	\$10,386	\$1,656	\$0	\$1,656	15.94%	\$10,267	\$119
Supplies	\$17,958	\$16,572	\$1,054	\$17,626	98.15%	\$17,776	\$182
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>\$1,434,564</b>	<b>\$1,054</b>	<b>\$1,435,618</b>	<b>68.74%</b>	<b>\$2,080,682</b>	<b>\$7,844</b>
<b>Visual Arts 32400</b>							
Personnel	\$1,283,706	\$890,947	\$0	\$890,947	69.40%	\$1,250,421	\$33,285
Services	\$5,655	\$1,143	\$1,424	\$2,567	45.39%	\$5,478	\$177
Supplies	\$85,191	\$63,070	\$13,437	\$76,508	89.81%	\$85,053	\$138
Other	\$595	\$95	\$0	\$95	15.97%	\$482	\$113
Capital	\$4,980	\$4,980	\$0	\$4,980	100.00%	\$4,980	\$0
<b>Total</b>	<b>\$1,380,127</b>	<b>\$960,235</b>	<b>\$14,862</b>	<b>\$975,097</b>	<b>70.65%</b>	<b>\$1,346,414</b>	<b>\$33,713</b>
<b>English/Language Arts 32500</b>							
Personnel	\$2,503,816	\$1,787,846	\$0	\$1,787,846	71.40%	\$2,537,834	(\$34,018)
Services	\$1,863	\$128	\$0	\$128	6.87%	\$1,739	\$124
Supplies	\$194,001	\$146,026	\$179	\$146,206	75.36%	\$193,762	\$239
Other	\$14,159	\$8,772	\$2,850	\$11,622	82.08%	\$14,035	\$124
<b>Total</b>	<b>\$2,713,839</b>	<b>\$1,942,772</b>	<b>\$3,029</b>	<b>\$1,945,802</b>	<b>71.70%</b>	<b>\$2,747,370</b>	<b>(\$33,531)</b>

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

Program/ Function	FY14 Total Adj. Budget	---- Thru 3/31/14 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
<b>Mathematics 32600</b>							
Personnel	\$3,422,587	\$2,436,803	\$0	\$2,436,803	71.20%	\$3,402,692	\$19,895
Services	\$3,505	\$1,095	\$2,310	\$3,405	97.15%	\$3,405	\$100
Supplies	\$158,392	\$67,391	\$81,219	\$148,610	93.82%	\$158,221	\$171
Other	\$3,179	\$367	\$525	\$892	28.06%	\$3,003	\$176
<b>Total</b>	<b>\$3,587,663</b>	<b>\$2,505,656</b>	<b>\$84,054</b>	<b>\$2,589,710</b>	<b>72.18%</b>	<b>\$3,567,321</b>	<b>\$20,342</b>
<b>Performing Arts 32650</b>							
Personnel	\$1,841,351	\$1,262,672	\$0	\$1,262,672	68.57%	\$1,797,326	\$44,025
Services	\$13,231	\$6,670	\$4,875	\$11,545	87.25%	\$13,089	\$142
Supplies	\$54,280	\$22,002	\$2,007	\$24,010	44.23%	\$53,894	\$386
Other	\$1,176	\$306	\$210	\$516	43.88%	\$1,016	\$160
Capital	\$9,060	\$0	\$0	\$0	0.00%	\$8,944	\$116
<b>Total</b>	<b>\$1,919,098</b>	<b>\$1,291,650</b>	<b>\$7,092</b>	<b>\$1,298,742</b>	<b>67.67%</b>	<b>\$1,874,269</b>	<b>\$44,829</b>
<b>Physical Education 32700</b>							
Personnel	\$1,733,864	\$1,260,458	\$0	\$1,260,458	72.70%	\$1,754,460	(\$20,596)
Services	\$4,205	\$1,911	\$1,569	\$3,480	82.76%	\$4,081	\$124
Supplies	\$25,902	\$21,536	\$1,324	\$22,861	88.26%	\$25,785	\$117
Other	\$2,458	\$2,185	\$0	\$2,185	88.88%	\$2,318	\$140
<b>Total</b>	<b>\$1,766,429</b>	<b>\$1,286,091</b>	<b>\$2,893</b>	<b>\$1,288,983</b>	<b>72.97%</b>	<b>\$1,786,643</b>	<b>(\$20,214)</b>
<b>Special Education 32760</b>							
Personnel	\$15,450,788	\$11,097,944	\$0	\$11,097,944	71.83%	\$15,497,351	(\$46,563)
Services	\$6,020,633	\$2,238,576	\$1,566,755	\$3,805,331	63.20%	\$5,932,158	\$88,475
Supplies	\$88,821	\$62,909	\$8,457	\$71,366	80.35%	\$88,567	\$254
Other	\$17,380	\$4,255	\$3,614	\$7,869	45.28%	\$17,073	\$307
<b>Total</b>	<b>\$21,577,622</b>	<b>\$13,403,685</b>	<b>\$1,578,825</b>	<b>\$14,982,510</b>	<b>69.44%</b>	<b>\$21,535,149</b>	<b>\$42,473</b>

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

Program/ Function	FY14 Total Adj. Budget	---- Thru 3/31/14 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Literacy Specialists 32770							
Personnel	\$1,463,719	\$1,056,514	\$0	\$1,056,514	72.18%	\$1,468,243	(\$4,524)
Services	\$36,924	\$21,824	\$10,000	\$31,824	86.19%	\$36,773	\$151
Supplies	\$21,607	\$18,075	\$0	\$18,075	83.66%	\$21,475	\$132
Other	\$36,383	\$36,128	\$60	\$36,188	0.00%	\$36,188	\$195
Total	\$1,558,633	\$1,132,541	\$10,060	\$1,142,601	73.31%	\$1,562,679	(\$4,046)
Health Education 32780							
Personnel	\$427,701	\$293,407	\$0	\$293,407	68.60%	\$436,912	(\$9,211)
Services	\$3,361	\$2,661	\$700	\$3,361	100.00%	\$3,361	\$0
Supplies	\$2,737	\$2,737	\$0	\$2,737	100.00%	\$2,737	\$0
Other	\$3,477	\$3,477	\$0	\$3,477	99.99%	\$3,477	\$0
Total	\$437,276	\$302,281	\$700	\$302,981	69.29%	\$446,487	(\$9,211)
Science 32850							
Personnel	\$2,498,716	\$1,768,070	\$0	\$1,768,070	70.76%	\$2,519,602	(\$20,886)
Services	\$4,431	\$2,964	\$154	\$3,119	70.39%	\$4,320	\$111
Supplies	\$173,930	\$150,337	\$20,122	\$170,460	98.00%	\$173,788	\$142
Other	\$4,739	\$2,612	\$0	\$2,612	55.12%	\$4,612	\$127
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$2,681,816	\$1,923,983	\$20,276	\$1,944,260	72.50%	\$2,702,321	(\$20,505)
Social Studies 32900							
Personnel	\$2,410,379	\$1,755,231	\$0	\$1,755,231	72.82%	\$2,411,668	(\$1,289)
Services	\$3,500	\$1,641	\$1,054	\$2,695	77.01%	\$3,395	\$105
Supplies	\$117,481	\$108,869	\$1,613	\$110,482	94.04%	\$117,366	\$115
Other	\$1,294	\$7	\$0	\$7	0.52%	\$1,118	\$176
Total	\$2,532,654	\$1,865,748	\$2,667	\$1,868,415	73.77%	\$2,533,547	(\$893)

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

Program/ Function	FY14 Total Adj. Budget	---- Thru 3/31/14 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Career & Ed. Techn. 32920							
Personnel	\$669,744	\$463,685	\$0	\$463,685	69.23%	\$668,940	\$804
Services	\$6,850	\$4,651	\$255	\$4,906	71.62%	\$6,719	\$131
Supplies	\$45,732	\$27,081	\$8,489	\$35,570	77.78%	\$45,570	\$162
Other	\$150	\$150	\$0	\$150	100.00%	\$150	\$0
Capital	\$6,296	\$0	\$0	\$0	0.00%	\$6,100	\$196
<b>Total</b>	<b>\$728,772</b>	<b>\$495,567</b>	<b>\$8,744</b>	<b>\$504,311</b>	<b>69.20%</b>	<b>\$727,479</b>	<b>\$1,293</b>
Kindergarten 33150							
Personnel	\$2,667,051	\$1,772,675	\$0	\$1,772,675	66.47%	\$2,548,569	\$118,482
Supplies	\$14,965	\$3,579	\$761	\$4,340	29.00%	\$14,884	\$81
<b>Total</b>	<b>\$2,682,016</b>	<b>\$1,776,253</b>	<b>\$761</b>	<b>\$1,777,014</b>	<b>66.26%</b>	<b>\$2,563,453</b>	<b>\$118,563</b>
Elementary 33200							
Personnel	\$13,249,848	\$9,437,604	\$0	\$9,437,604	71.23%	\$13,217,139	\$32,709
Services	\$370,636	\$168,611	\$95,659	\$264,270	71.30%	\$370,270	\$366
Supplies	\$152,132	\$99,548	\$30,087	\$129,635	85.21%	\$151,857	\$275
Other	\$43,305	\$9,553	\$2,674	\$12,227	28.23%	\$43,171	\$134
Capital	\$33,557	\$10,060	\$0	\$10,060	29.98%	\$33,371	\$186
<b>Total</b>	<b>\$13,849,478</b>	<b>\$9,725,375</b>	<b>\$128,421</b>	<b>\$9,853,796</b>	<b>71.15%</b>	<b>\$13,815,808</b>	<b>\$33,670</b>
High School 33300							
Personnel	\$923,386	\$599,433	\$0	\$599,433	64.92%	\$927,238	(\$3,852)
Services	\$251,117	\$150,583	\$94,775	\$245,358	97.71%	\$250,959	\$158
Supplies	\$78,350	\$58,789	\$11,242	\$70,032	89.38%	\$78,232	\$118
Other	\$18,758	\$14,837	\$621	\$15,459	82.41%	\$18,560	\$198
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
<b>Total</b>	<b>\$1,271,611</b>	<b>\$823,643</b>	<b>\$106,639</b>	<b>\$930,281</b>	<b>73.16%</b>	<b>\$1,274,988</b>	<b>(\$3,377)</b>

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

Program/ Function	FY14 Total Adj. Budget	---- Thru 3/31/14 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
General Instruction 33400							
Personnel	\$1,606,068	\$742,519	\$0	\$742,519	46.23%	\$1,581,737	\$24,331
Services	\$7,520	\$920	\$0	\$920	12.23%	\$7,408	\$112
Supplies	\$23,803	\$22,711	\$563	\$23,275	97.78%	\$23,675	\$128
Other	\$161,270	\$0	\$0	\$0	0.00%	\$12,456	\$148,814
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$1,798,661	\$766,150	\$563	\$766,714	42.63%	\$1,625,276	\$173,385
Building Services 34250							
Personnel	\$2,249,125	\$1,648,576	\$0	\$1,648,576	73.30%	\$2,210,837	\$38,288
Services	\$567,843	\$448,635	\$96,440	\$545,075	95.99%	\$567,675	\$168
Supplies	\$138,196	\$130,391	\$5,251	\$135,642	98.15%	\$138,042	\$154
Other	\$100	\$0	\$0	\$0	0.00%	\$0	\$100
Capital	\$12,600	\$11,064	\$169	\$11,234	89.16%	\$12,534	\$66
Total	\$2,967,864	\$2,238,667	\$101,860	\$2,340,527	78.86%	\$2,929,088	\$38,776
Gross School Dept. Budget							
Personnel	\$73,459,721	\$51,714,006	\$0	\$51,714,006	70.40%	\$73,198,683	\$261,038
Services	\$9,556,135	\$4,040,604	\$2,860,876	\$6,891,479	72.12%	\$9,312,865	\$243,269
Supplies	\$2,044,312	\$1,388,662	\$252,463	\$1,641,125	80.28%	\$2,040,251	\$4,061
Other	\$590,855	\$256,027	\$26,488	\$282,515	47.81%	\$439,135	\$151,720
Capital	\$486,911	\$423,995	\$10,987	\$434,982	89.34%	\$485,937	\$974
Total	\$86,137,933	\$57,823,294	\$3,150,814	\$60,974,108	70.79%	\$85,476,872	\$661,062
% 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					\$82,119,709	<b>\$661,062</b>

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

<b>FUNCTION:</b>	<b>ACCOUNT</b>	<b>FY14 TOTAL ADJ. BUDGET</b>	<b>PROJECTED AS OF 3/31/14</b>	<b>SURPLUS/ (DEFICIT)</b>
<b><u>ADMINISTRATION &amp; SUPPORT:</u></b>				
Administration:	31050	1,440,170	1,456,906	(16,736)
Supervision:	31100	4,812,794	4,834,490	(21,696)
Information Services:	31780	1,033,236	1,034,904	(1,668)
Transportation:	31300	1,687,720	1,537,525	150,195
High School Support:	33300	1,271,611	1,274,988	(3,377)
General Instruction:	33400	1,798,661	1,625,276	173,385
Building Services:	34250	<u>2,967,864</u>	<u>2,929,088</u>	<u>38,776</u>
<b>TOTAL:</b>		<b>\$15,012,056</b>	<b>\$14,693,177</b>	<b>\$318,879</b>
<b><u>STUDENT SERVICES:</u></b>				
Psychological Services:	31750	863,130	865,124	(1,994)
Medical Services:	31770	1,133,869	1,005,709	128,160
Guidance:	31790	2,518,532	2,512,484	6,048
Engl. Lang. Learners / ESL:	32270	2,088,526	2,080,682	7,844
Special Education:	32760	<u>21,577,622</u>	<u>21,535,149</u>	<u>42,473</u>
<b>TOTAL:</b>		<b>\$28,181,679</b>	<b>\$27,999,148</b>	<b>\$182,531</b>
<b><u>EXTRA CURRICULAR ACTIVITIES:</u></b>				
Student Body Activities:	31350	203,396	203,396	0
Athletics/After School:	31720	<u>469,012</u>	<u>468,674</u>	<u>338</u>
<b>TOTAL:</b>		<b>\$672,408</b>	<b>\$672,070</b>	<b>\$338</b>
<b><u>CURRICULUM &amp; INSTRUCTION:</u></b>				
Education Tech and Info Services	31600	2,495,735	2,495,402	333
School-Within-A-School:	32200	386,295	384,542	1,753
World Language:	32250	3,551,960	3,558,743	(6,783)
Visual Arts:	32400	1,380,127	1,346,414	33,713
English/Language Arts:	32500	2,713,839	2,747,370	(33,531)
Mathematics:	32600	3,587,663	3,567,321	20,342
Performing Arts:	32650	1,919,098	1,874,269	44,829
Physical Education:	32700	1,766,429	1,786,643	(20,214)
Literacy Specialists:	32770	1,558,633	1,562,679	(4,046)
Health Education:	32780	437,276	446,487	(9,211)
Science:	32850	2,681,816	2,702,321	(20,505)
Social Studies:	32900	2,532,654	2,533,547	(893)
Career & Techn. Education:	32920	728,772	727,479	1,293
Kindergarten:	33150	2,682,016	2,563,453	118,563
Elementary:	33200	13,849,478	13,815,808	33,670
<b>TOTAL:</b>		<b>\$42,271,790</b>	<b>\$42,112,476</b>	<b>\$159,314</b>
<b>GROSS SCHOOL DEPT. BUDGET:</b>		<b>\$86,137,933</b>	<b>\$85,476,872</b>	<b>\$661,062</b>
<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>\$82,119,709</b>	<b>\$661,062</b>

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

<b>FUNCTION:</b>	<b>ACCOUNT</b>	<b>FY14 TOTAL ADJ. BUD.</b>	<b>PROJECTED AS OF 3/31/14</b>	<b>SURPLUS/ (DEFICIT)</b>
<b>Administrative, Supervision and General Instruction</b>				
Administration	31050	\$1,440,170	\$1,456,906	(\$16,736)
Supervision	31100	\$4,812,794	\$4,834,490	(\$21,696)
General Instruction	33400	<u>\$1,798,661</u>	<u>\$1,625,276</u>	<u>\$173,385</u>
<b>Sub-Total:</b>		\$8,051,625	\$7,916,672	\$134,953
<b>Building/Transportation Services</b>				
Transportation	31300	\$1,687,720	\$1,537,525	\$150,195
Building Services	34250	<u>\$2,967,864</u>	<u>\$2,929,088</u>	<u>\$38,776</u>
<b>Sub-Total:</b>		\$4,655,584	\$4,466,613	\$188,971
<b>Students, Non-Academic</b>				
Student Activities	31350	\$203,396	\$203,396	\$0
Athletics	31720	\$469,012	\$468,674	\$338
Performing Arts	32650	<u>\$1,919,098</u>	<u>\$1,874,269</u>	<u>\$44,829</u>
<b>Sub-Total:</b>		\$2,591,506	\$2,546,338	\$45,168
<b>Information Technology</b>				
Instructional Technology	31780	<u>\$1,033,236</u>	<u>\$1,034,904</u>	<u>(\$1,668)</u>
<b>Sub-Total:</b>		\$1,033,236	\$1,034,904	(\$1,668)
<b>Guidance and Medical Services</b>				
Psychological Services	31750	\$863,130	\$865,124	(\$1,994)
Medical Services	31770	\$1,133,869	\$1,005,709	\$128,160
Guidance	31790	<u>\$2,518,532</u>	<u>\$2,512,484</u>	<u>\$6,048</u>
<b>Sub-Total:</b>		\$4,515,531	\$4,383,317	\$132,214
<b>Mainstream Student Academic Program Accounts</b>				
Educational Tech and Info Services	31600	\$2,495,735	\$2,495,402	\$333
School-Within-A-School	32200	\$386,295	\$384,542	\$1,753
World Language	32250	\$3,551,960	\$3,558,743	(\$6,783)
Visual Arts	32400	\$1,380,127	\$1,346,414	\$33,713
English / Language Arts	32500	\$2,713,839	\$2,747,370	(\$33,531)
Mathematics	32600	\$3,587,663	\$3,567,321	\$20,342
Physical Education	32700	\$1,766,429	\$1,786,643	(\$20,214)
Health Education	32780	\$437,276	\$446,487	(\$9,211)
Science	32850	\$2,681,816	\$2,702,321	(\$20,505)
Social Studies	32900	\$2,532,654	\$2,533,547	(\$893)
Career and Technical Education	32920	\$728,772	\$727,479	\$1,293
BHS Support	33300	<u>\$1,271,611</u>	<u>\$1,274,988</u>	<u>(\$3,377)</u>
<b>Sub-Total:</b>		\$23,534,176	\$23,571,256	(\$37,080)

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

<b>FUNCTION:</b>	<b>ACCOUNT</b>	<b>FY14 TOTAL ADJ. BUD.</b>	<b>PROJECTED AS OF 3/31/14</b>	<b>SURPLUS/ (DEFICIT)</b>
<b>Special Challenge Academic Accounts</b>				
<b>English Language Learners / ESL</b>	32270	\$2,088,526	\$2,080,682	\$7,844
<b>Special Education</b>	32760	\$21,577,622	\$21,535,149	\$42,473
<b>Literacy Specialists</b>	32770	<u>\$1,558,633</u>	<u>\$1,562,679</u>	<u>(\$4,046)</u>
<b>Sub-Total:</b>		\$25,224,781	\$25,178,511	\$46,270
<b>Elementary &amp; Pre-Elementary Student Academic</b>				
<b>Kindergarten</b>	33150	\$2,682,016	\$2,563,453	\$118,563
<b>Elementary</b>	33200	<u>\$13,849,478</u>	<u>\$13,815,808</u>	<u>\$33,670</u>
<b>Sub-Total:</b>		\$16,531,494	\$16,379,260	\$152,234
<b>GROSS SCHOOL DEPT. BUDGET:</b>		<b>\$86,137,933</b>	<b>\$85,476,872</b>	<b>\$661,062</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>\$82,270,389</b>	<b>\$661,062</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%	\$85,476,872	4.66%	\$661,062	\$21,535,149	3.31%
<b>Total Ten Year Increase</b>		<b>59.02%</b>		<b>58.48%</b>			<b>84.55%</b>
<b>Average Annual Growth</b>		<b>4.76%</b>		<b>4.73%</b>			<b>6.42%</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  
FY09 - FY14**

Attachment 2

	<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	\$ 85,476,872	\$ 14,489,300	22.4%
<b>Total Special Education (SPED)</b>	\$ 17,124,783	\$ 18,871,798	\$ 19,610,115	\$ 20,075,062	\$ 20,845,716	\$ 21,535,149	\$ 4,410,366	28.6%
<b>SPED Percent of Total</b>	24.12%	26.02%	25.97%	25.59%	25.52%	25.19%	30.44%	

	<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	\$ 24,078,383	\$ 4,747,643	27.0%
<b>SPED Percent of Total</b>	27.2%	29.2%	29.3%	28.9%	28.7%	28.2%		
<b>Total w/o SPED, Transportation and Medical</b>	\$ 51,656,832	\$ 51,373,920	\$ 53,375,508	\$ 55,795,837	\$ 58,220,709	\$ 61,398,489	\$ 9,741,657	20.6%
<b>Non-SPED Percent of Total</b>	72.8%	70.8%	70.7%	71.1%	71.3%	71.8%		

## **FY14 Third 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 has from \$294K in FY11 to only \$31K in FY13.

For FY14, the third quarter report shows total revenues of \$1,092,724 against expenses of \$828,877. Not included in these totals are deferred revenues associated with Summer Programs of \$268,980 that will be realized in FY15. Given this, it appears that the program is poised for a slightly better than breakeven performance for FY14.

The FY14 Operating Budget will require the BA&CE budget continue to make an annual contribution of \$50K toward facility use costs, previously paid by the General Fund. Given the experience of FY14, the program will need to increase operating revenues in FY15 and future to meet this goal. The Brookline Adult and Community Education program carried a fund balance of \$745K into FY14.

### **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 was 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 will exceed expenses.

The third quarter report has rental revenues at \$108,837 vs. only \$45,915 in expenses, bringing the fund balance up to \$221K as of March 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 third quarter report shows revenues of \$762,531 against expenses of \$275,449. 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. Third quarter revenues have shown deposits of \$346,520 year-to-date against expenses of \$419,347. Given that revenues have already been raised at the beginning of FY14, the Athletic Department will need to more closely manage participation numbers, the amount of scholarships, and the variable costs related to equipment maintenance and replacement and space rental fees in order to reduce that shortfall.

### **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 report shows revenues of \$73,176 against expenses of \$71,927. 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 third quarter report shows revenues of \$1,631,135 against \$1,681,422 in expenses. 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 costs associated with relocation will continue to put pressure on their ability to break even although the cost of space rental will be funded in the CIP in both FY14 and FY15.

The Third Quarter deficit shown in this account is anticipated to be near the year end final spending figure. If this is the final outcome for FY14 it will essentially eliminate the prior year fund balance.

### **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 and beyond. 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 third quarter report shows revenues of \$1,787,596 against expenses of \$1,747,515.

FY14 performance has seen a recovery in student participation – especially at Brookline High School and in a la carte sales – but variable performance continues at the K-8 schools, and participation has not yet recovered to FY12 levels at all schools. Additionally the cost of food has continued to rise, as a result, high food costs coupled with the need to absorb retro-active salary adjustments for FY13 in the current year’s operating expenses, the program will just break even for FY14 on operations.

This will leave the cost of Health Insurance to be absorbed by the Fund Balance. While this strategy will work for FY14, it is not sustainable long-term. As a result, we will need to consider the question of a \$0.25 cost increase for FY15. This action would be expected to raise \$110K, with the remainder coming from continued participation growth.

### **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 3/31/13</b>	<b>FY13 Period Ending 6/30/13</b>	<b>FY14 Period Ending 3/31/14</b>
Revenue	\$1,425,195	\$1,209,613	\$1,339,181	\$1,422,283	\$1,176,205	\$1,143,692	\$1,183,305	\$1,092,724
Expense	(\$1,484,303)	(\$1,257,442)	(\$1,125,689)	(\$1,127,346)	(\$1,088,223)	(\$746,922)	(\$1,151,968)	(\$828,877)
<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>\$396,770</b>	<b>\$31,337</b>	<b>\$263,847</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>\$396,770</b>	<b>(\$19,343)</b>	<b>\$263,847</b>
Cash Balance At End of Period	\$563,552	\$537,585	\$771,691	\$946,386	\$1,116,648	\$1,268,820	\$1,220,126	\$1,059,439
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$563,552	\$537,585	\$771,691	\$946,386	\$1,116,648	\$1,268,820	\$1,220,126	\$1,059,439
Liabilities & Encumbrances	(\$397,564)	(\$418,634)	(\$442,861)	(\$319,006)	(\$353,684)	(\$2,060)	(\$476,504)	(\$1,290)
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>\$1,266,760</b>	<b>\$743,622</b>	<b>\$1,058,149</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 3/31/13</b>	<b>FY13 Period Ending 6/30/13</b>	<b>FY14 Period Ending 3/31/14</b>
Revenue	\$52,766	\$112,386	\$208,768	\$125,804	\$106,075	\$63,001	\$98,188	\$108,140
Expense	(\$7,105)	(\$92,309)	(\$159,187)	(\$127,904)	(\$64,483)	(\$78,154)	(\$114,991)	(\$45,915)
<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>(\$15,153)</b>	<b>(\$16,803)</b>	<b>\$62,226</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>(\$15,153)</b>	<b>(\$16,803)</b>	<b>\$62,226</b>
Cash Balance At End of Period	\$72,839	\$101,585	\$139,081	\$134,952	\$177,544	\$163,367	\$174,862	\$222,162
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$72,839	\$101,585	\$139,081	\$134,952	\$177,544	\$163,367	\$174,862	\$222,162
Liabilities & Encumbrances	(\$1,344)	(\$10,015)	(\$2,000)	(\$1,439)	(\$1,000)	(\$1,976)	(\$15,121)	(\$195)
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>\$161,391</b>	<b>\$159,741</b>	<b>\$221,967</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 3/31/13</b>	<b>FY13 Period Ending 6/30/13</b>	<b>FY14 Period Ending 3/31/14</b>
Revenue	\$684,026	\$567,119	\$773,033	\$518,068	\$839,902	\$682,051	\$906,767	\$762,531
Expense	(\$20,850)	(\$267,205)	(\$517,527)	(\$226,871)	(\$705,098)	(\$296,441)	(\$413,442)	(\$275,449)
<b>Net Income Sub-Total</b>	\$663,176	\$299,914	\$255,506	\$291,196	\$134,804	\$385,610	\$493,325	\$487,082
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)	\$385,610	\$3,309	\$487,082
Cash Balance At End of Period	\$860,457	\$848,072	\$625,688	\$587,962	\$361,951	\$887,911	\$423,852	\$872,117
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$860,457	\$848,072	\$625,688	\$587,962	\$361,951	\$887,911	\$423,852	\$872,117
Liabilities & Encumbrances	(\$78,099)	(\$133,371)	(\$75,733)	(\$67,370)	\$0	(\$141,916)	(\$52,718)	(\$13,901)
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	\$745,995	\$371,134	\$858,216

**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 3/31/13</b>	<b>FY13 Period Ending 6/30/13</b>	<b>FY14 Period Ending 3/31/14</b>
Revenue	\$280,237	\$279,933	\$284,061	\$288,676	\$312,904	\$239,584	\$290,869	\$346,520
Expense	(\$325,903)	(\$330,146)	(\$358,387)	(\$342,835)	(\$341,596)	(\$254,378)	(\$382,069)	(\$332,092)
<b>Net Income Sub-Total</b>	(\$45,667)	(\$50,214)	(\$74,326)	(\$54,159)	(\$28,692)	(\$14,794)	(\$91,200)	\$14,428
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	(\$14,794)	\$0	\$14,428
Cash Balance At End of Period	\$65,050	\$28,040	\$27,291	\$6,286	\$47,158	(\$35,884)	\$0	\$14,428
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$65,050	\$28,040	\$27,291	\$6,286	\$47,158	(\$35,884)	\$0	\$14,428
Liabilities & Encumbrances	(\$15,671)	(\$18,770)	(\$27,291)	(\$6,286)	(\$16,535)	\$0	\$0	(\$87,255)
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	(\$35,884)	\$0	(\$72,827)

**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 3/31/13</b>	<b>FY13 Period Ending 6/30/13</b>	<b>FY14 Period Ending 3/31/14</b>
Revenue	\$100,111	\$114,852	\$138,924	\$136,853	\$125,558	\$53,955	\$85,118	\$73,176
Expense	(\$108,746)	(\$103,345)	(\$106,224)	(\$103,799)	(\$140,183)	(\$51,162)	(\$71,370)	(\$71,927)
<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>\$2,793</b>	<b>\$13,748</b>	<b>\$1,249</b>
Cash Balance At End of Period	\$73,347	\$84,854	\$117,553	\$150,607	\$140,129	\$143,408	\$149,731	\$152,566
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$73,347	\$84,854	\$117,553	\$150,607	\$140,129	\$143,408	\$149,731	\$152,566
Liabilities & Encumbrances	\$0	\$0	\$0	\$0	(\$4,147)	(\$4,633)	\$0	(\$1,586)
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>\$138,775</b>	<b>\$149,731</b>	<b>\$150,980</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 3/31/13</b>	<b>FY13 Period Ending 6/30/13</b>	<b>FY14 Period Ending 3/31/14</b>
Revenue	\$102,006	\$85,113	\$93,578	\$113,242	\$118,960	\$105,138	\$105,138	\$108,052
Expense	(\$121,048)	(\$135,595)	(\$130,327)	(\$143,935)	(\$165,099)	(\$141,155)	(\$141,155)	(\$136,641)
<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>(\$36,017)</b>	<b>(\$36,017)</b>	<b>(\$28,589)</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>(\$36,017)</b>	<b>\$0</b>	<b>(\$28,589)</b>
Cash Balance At End of Period	\$677	\$3,940	\$0	\$0	\$0	\$36,017	\$0	(\$29,845)
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$677	\$3,940	\$0	\$0	\$0	\$36,017	\$0	(\$29,845)
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>\$36,017</b>	<b>\$0</b>	<b>(\$29,845)</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 3/31/13</b>	<b>FY13 Period Ending 6/30/13</b>	<b>FY14 Period Ending 3/31/14</b>
Revenue	\$1,409,246	\$1,442,247	\$1,557,995	\$1,656,550	\$1,947,697	\$1,544,247	\$1,976,792	\$1,631,135
Expense	(\$1,499,886)	(\$1,746,241)	(\$1,860,237)	(\$2,004,188)	(\$2,131,013)	(\$1,453,541)	(\$1,963,383)	(\$1,681,422)
<b>Net Income Sub-Total</b>	(\$90,641)	(\$303,994)	(\$302,242)	(\$347,639)	(\$183,316)	\$90,706	\$13,409	(\$50,287)
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)	\$90,706	\$13,409	(\$50,287)
Cash Balance At End of Period	\$875,841	\$528,295	\$523,328	\$243,052	\$48,056	\$224,406	\$253,099	\$71,520
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$875,841	\$528,295	\$523,328	\$243,052	\$48,056	\$224,406	\$253,099	\$71,520
Liabilities & Encumbrances	(\$152,905)	(\$173,949)	(\$177,219)	(\$91)	\$0	(\$85,644)	(\$191,634)	\$0
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	\$138,762	\$61,465	\$71,520

**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 3/31/13</b>	<b>FY13 Period Ending 6/30/13</b>	<b>FY14 Period Ending 3/31/14</b>
Revenue	\$1,451,448	\$1,761,868	\$1,956,206	\$2,129,497	\$2,250,802	\$1,472,807	\$2,041,672	\$1,787,596
Expense	(\$1,596,828)	(\$1,655,619)	(\$1,744,285)	(\$1,888,501)	(\$2,005,312)	(\$1,390,526)	(\$2,096,235)	(\$1,747,515)
<b>Net Income Sub-Total</b>	(\$145,380)	\$106,249	\$211,921	\$240,996	\$245,490	\$82,281	(\$54,563)	\$40,081
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	\$82,281	(\$204,563)	\$40,081
Cash Balance At End of Period	(\$263,491)	(\$138,852)	\$79,612	\$238,217	\$506,214	\$605,190	\$313,903	\$501,168
Receivables:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Assets</b>	(\$263,491)	(\$138,852)	\$79,612	\$238,217	\$506,214	\$605,190	\$313,903	\$501,168
Liabilities & Encumbrances	(\$11,549)	(\$18,566)	(\$26,396)	(\$50,232)	(\$21,486)	(\$38,182)	(\$33,738)	(\$30,922)
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	\$567,008	\$280,165	\$470,247

**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 3/31/13</b>	<b>FY13 Period Ending 6/30/13</b>	<b>FY14 Period Ending 3/31/14</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 3/31/13</b>	<b>FY13 Period Ending 6/30/13</b>	<b>FY14 Period Ending 3/31/14</b>
Revenue	\$1,506,369	\$1,278,647	\$1,185,699	\$1,291,163	\$2,466,501	\$1,005,064	\$2,142,130	\$1,472,353
Expense	(\$2,011,981)	(\$1,885,520)	(\$1,687,159)	(\$1,409,938)	(\$2,105,991)	(\$1,213,748)	(\$2,038,098)	(\$1,309,269)
<b>Net Income Sub-Total</b>	(\$505,612)	(\$606,873)	(\$501,460)	(\$118,775)	\$360,511	(\$208,684)	\$104,032	\$163,084
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	(\$208,684)	\$104,032	\$163,084
Cash Balance At End of Period	\$1,195,788	\$995,327	\$836,110	\$756,123	\$1,048,051	\$877,135	\$1,046,144	\$1,073,237
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	\$877,135	\$1,046,144	\$1,073,237
Liabilities & Encumbrances	(\$322,987)	(\$122,344)	(\$66,064)	(\$68,582)	(\$40,428)	(\$78,197)	(\$143,174)	(\$7,130)
<b>Net Fund Balance</b>	\$1,458,617	\$1,299,199	\$770,045	\$687,541	\$1,007,623	\$798,938	\$902,970	\$1,066,106