



**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:** FY15 Second Quarter Expenditure Report

**DATE:** January 23, 2015

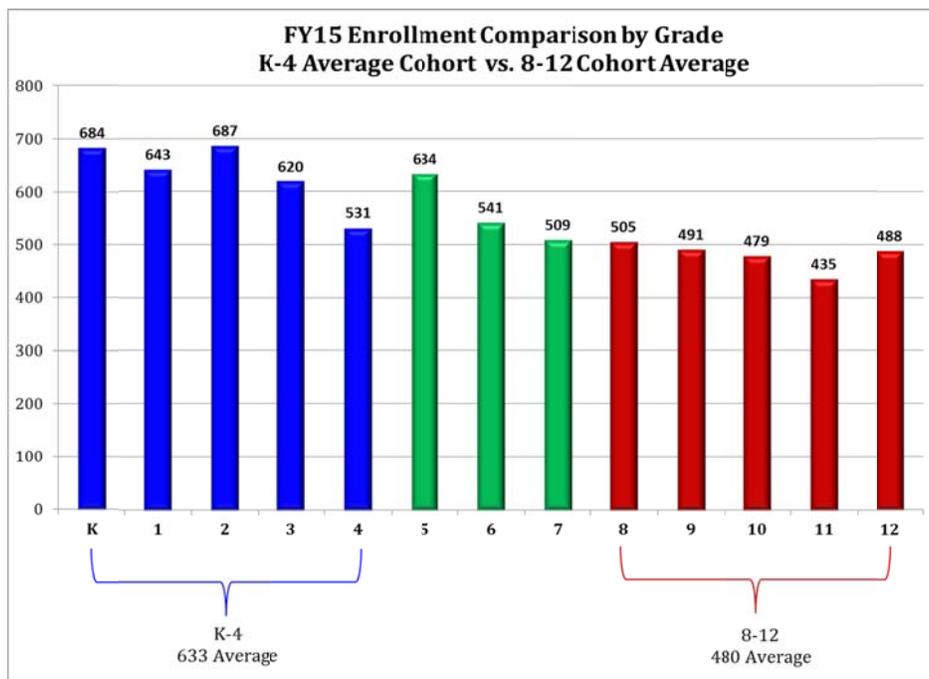
The Second Quarter Expenditure Report for FY15 of the Public Schools of Brookline shows projected spending for the year at \$90,134,187 on a budget of \$90,790,150. This represents a projected expenditure surplus for the year of \$655,963 which indicates that the department has continued to be successful in managing available resources to meet the continuing demand of a growing enrollment. Additionally, due to a reduction to "Circuit Breaker" reimbursement, total revenue against budget is down by \$146,230. The net impact of these two components yields a net surplus of \$509,733. The reduced FY15 "Circuit Breaker" funding is the result of a reduced claim, based on a reduced service population in 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. Our objective will be to carefully manage through year-end, in order to maintain a balanced budget for FY15, and position the department for eliminating the support of "one-time funding" over a two year period, FY16-FY17. Additional major factors affecting this projection are overall salary stability and the continued reduction to Contracted Service costs for Private Placement students within the Special Education service population. Partially offsetting these positive factors is the spending level for Transportation services and the aforementioned loss of "Circuit Breaker" funding.

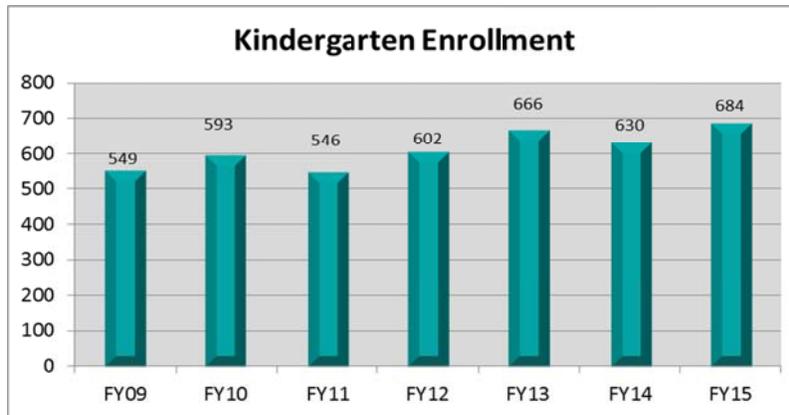
### Major Highlights

- Data available through the Second Quarter indicates that projected salary costs are within budget due to a disciplined hiring practice within our budget target. The final FY15 budget included growth of 30.1 professional positions which when mixed with a significant number of resignations and non-renewals led to the hiring of 91.2 new professional staff.

- 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 story of enrollment growth, now in its 10<sup>th</sup> consecutive year at the K-8 level, is not a new story in Brookline, but it continues to impact all aspects of our planning. The graph below, shows the significant contrast between the lowest five (5) grades (K-4), which average 633 students per grade and the upper five (5) grades (Gr. 8-12) which average 480 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.



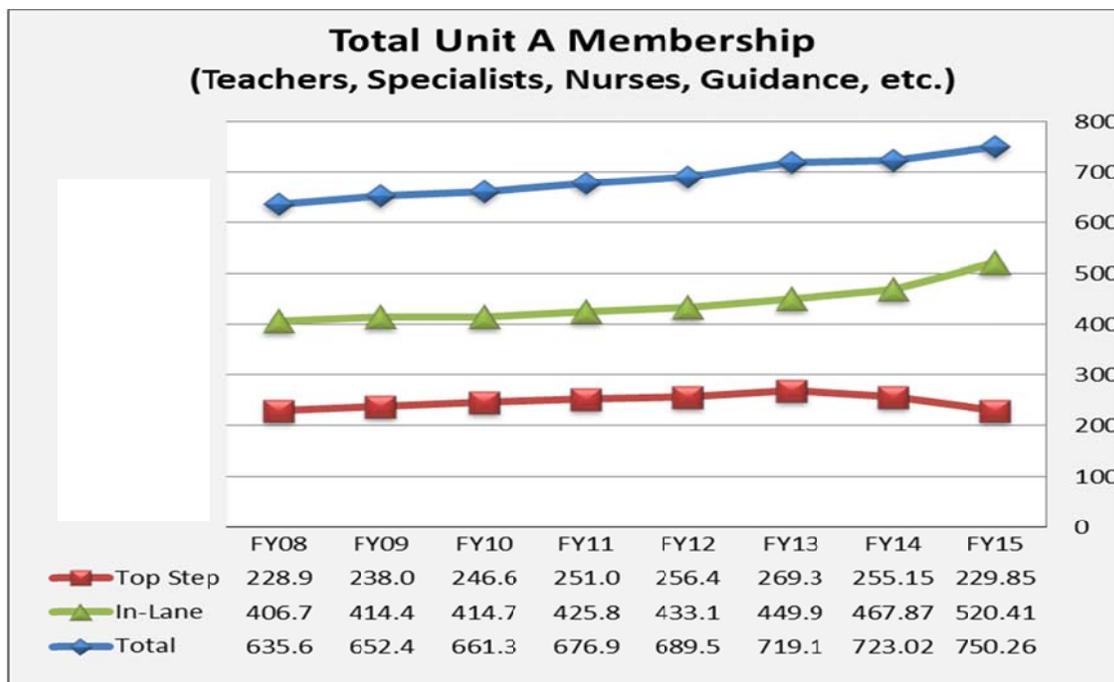
- For FY15, total K-8 elementary enrollment has continued the significant growth experienced in recent years – elementary enrollment is up 126 students to 5,354 students - with 684 Kindergarten students enrolled for October 1<sup>st</sup>. This is the highest Kindergarten enrollment in over 50 years. Kindergarten enrollment for the last seven years is shown on the chart below. The FY15 enrollment is 54 students over the budget development projection. The original budget plan for 30 Kindergarten sections was increased by one (1) section late in the spring as enrollment rose above 650 Kindergarten students, moving over 680 prior to October 1.



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

Favorable budget growth for FY15 allowed for the addition of 30.1 FTE professional positions. In the aggregate, FY15 Second Quarter data indicates that total General Fund staffing stands at 1,082 FTE vs. a staffing budget of 1,063.5 FTE. This 18.5 FTE positions over the original budget includes 11.68 FTE Aides, as well as one (1.0 FTE) Kindergarten teacher, with a classroom aide, one (1.0 FTE) Assistant Principal at Baker School, one (1.0 FTE) Director of Student Affairs, (1.5 FTE) English Language Learner teaching positions K-12, and an additional (.2 FTE) Secretary addition at Pierce School.

Teacher (Unit A) growth 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 – FY15. The mix of Top Step vs. In-Lane also impacts the annual budget for “Step and Lane” increases.



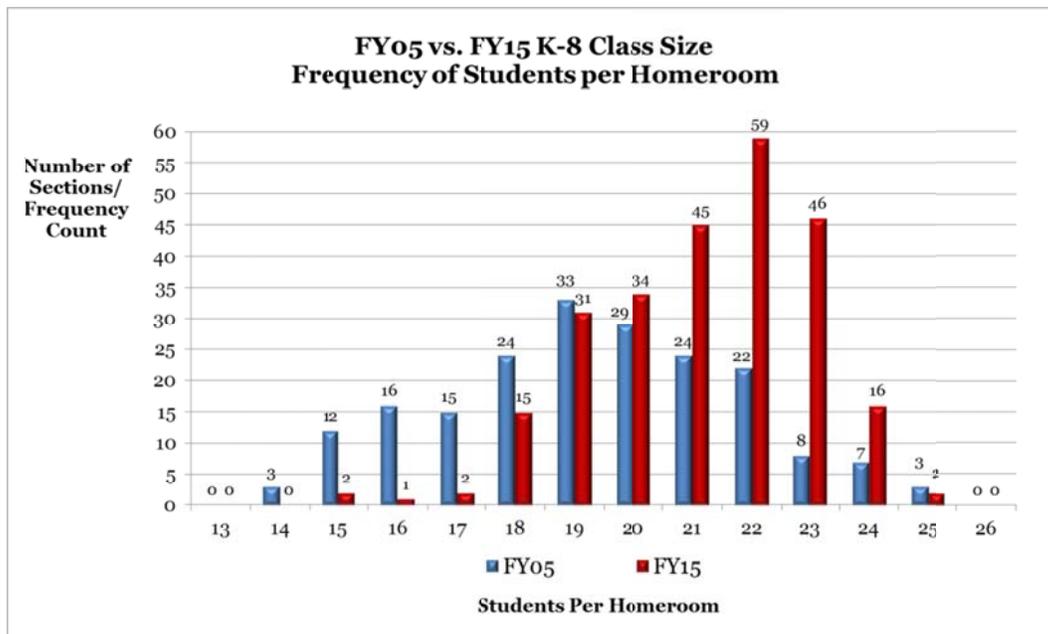
Primarily as a result of the creation of a new Top-Step on the last day of the FY12-FY14 BEU Unit A contract, a shift of the number of Top-Step individuals is observable in the FY15 staffing.

**Enrollment**

For the Public Schools of Brookline, total enrollment K-12 is up 217 students to 7,247 students K-12 for the 2014-2015 school year, compared to 7,030 students for the 2013-2014 school year. Early Childhood Program enrollment remained essentially flat, at 285 students, compared to 280 in FY14.

Total K-8 enrollment has risen in FY15 by 126 students. This is the tenth consecutive year of K-8 enrollment growth. During this period, K-8 enrollment has grown by 1468 students, representing growth of 38%. The FY14 Kindergarten class cohort is the 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 531 to 684) at each grade K-4 with significantly smaller cohorts (ranging from 505-541) at grades 5-8 and significantly smaller cohorts (ranging from 435-480) 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 252 in FY15, while elementary average class size rose to 21.10 in FY15 compared to 19.85 K-8 in FY05 (both years include substantially separate students). This represents an increase of 1.25 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 59 occurrences of 22 students per classroom as the peak of the distribution curve in FY15.



Enrollment for FY15 at Brookline High School is up by 96 students to 1,893. BHS reached the bottom of the drop in total High School enrollment in FY13 with FY14 remaining flat. FY15 is the first year of a dramatic increase we will see at the High School, with enrollment approaching the 2000 student level by FY2017, and reaching the 2,200 level by FY2019. The current (FY15) K-3 cohort of students is 2,634 and would reach the High School in FY2024. Given our historic pattern of a strong cohort survival rate, we should anticipate a High School enrollment in the range of 2500 by FY2022.

### **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 FY15 we are seeing a continuation of the significant drop in the number of Private Placement students which was first experienced in FY14. Additionally the new model for managing “Ancillary” Home Based Services, which was introduced in FY13, has resulted in stabilization to the cost of this program at a much lower level than the previous model, with a better level of coordinated care and quality. This projection incorporates a full year of expenditures at a level to cover all the currently known Private Placement cases and includes a \$497K 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. In FY14 the Private Placement student count began and ended the year at 69 students.

Consistent with the FY15 First Quarter, the FY15 Second Quarter count of out-of-district students is 59. The district’s success in returning students to less restrictive in-district programs is due to the significant work of the regular education and special education teams across the district, as well as the program development and enhancements that have been funded during the past few years. This action is consistent with our beliefs and values, as well as the evidence-based research data, which highlights that students in less restrictive placements have significantly better educational and 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, educationally, clinically and fiscally. 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. The department tracks and monitors these potential costs in these projections. This report includes the provision of \$497K in the Contracted Services account for these and other related pending and unresolved placement cases.

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

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

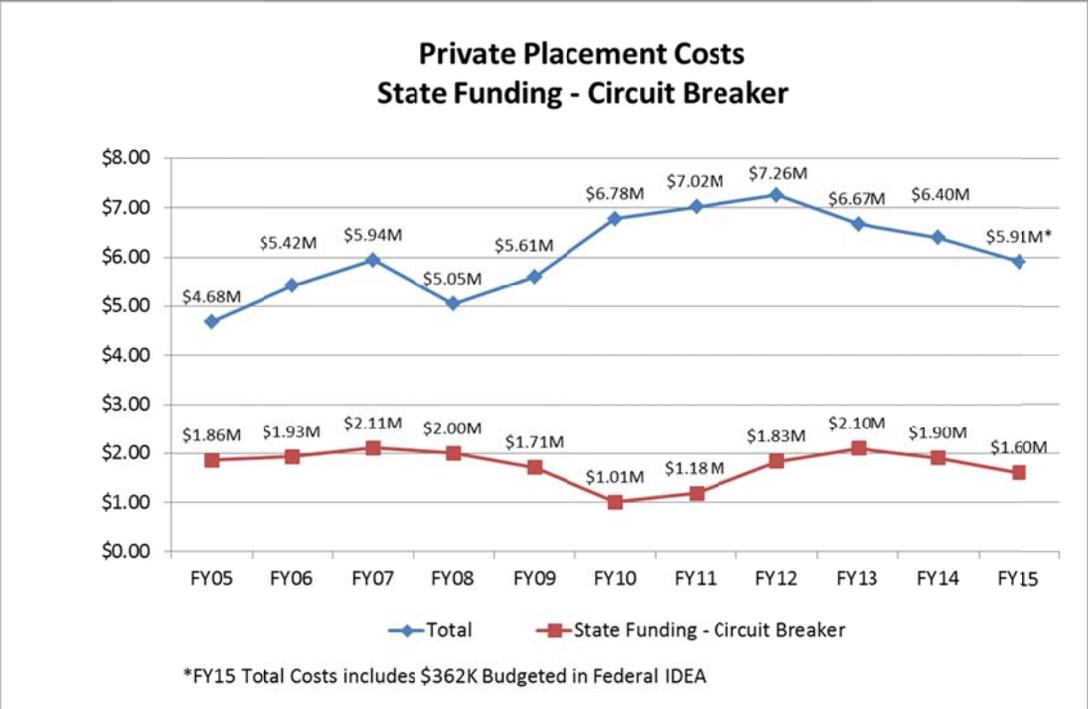
<b>Fiscal Year</b>	<b>Count</b>	<b>Total</b>	<b>State Funding*</b>
FY02	83	\$4.06M	\$700
FY03	80	\$4.44M	\$734
FY04	73	\$4.77M	\$1.02M
FY05	77	\$4.68M	\$1.86M
FY06	80	\$5.42M	\$1.93M
FY07	79	\$5.94M	\$2.11M
FY08	68	\$5.05M	\$2.00M
FY09	73	\$5.61M	\$1.71M
FY10	85	\$6.78M	\$1.01M
FY11	84	\$7.02M	\$1.18M
FY12	82	\$7.26M	\$1.83M
FY13	84	\$6.67M	\$2.1M
FY14	69	\$6.40M	\$1.90M
FY15	59	\$5.91M**	\$1.6M

\*FY02 and FY03 State Funding = “50/50 Program”  
FY04 – FY15 State Funding = Circuit Breaker

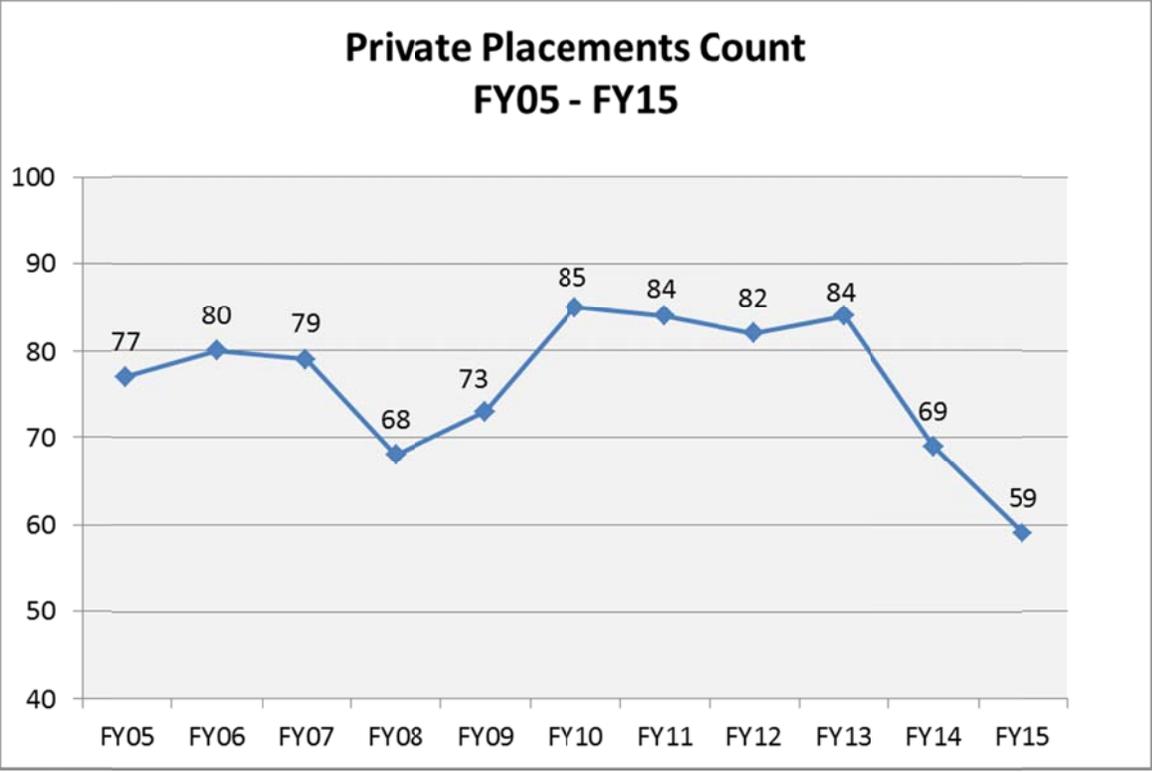
\*\* Includes \$362K Budgeted in Federal IDEA

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 reflected the cost shift to the Personnel category of the Home Based Service initiative. Final FY14 spending of \$6.4M included \$201K of funding from the FY14 IDEA Grant budget. FY14 was the first year that certain Contract Service costs were shifted to the Federal I.D.E.A. Grant. For FY15 this shift has continued with \$362K Budgeted within the IDEA Grant for this purpose. Prior to FY14 these Grant costs were not a normal component of the Quarterly Reports, but the change in practice requires inclusion in reporting for comparative purposes.

Additional graphic representation of the above data shows the stability of the spending pattern – indeed downward movement – during the past (6) years.



The shift of contracted service dollars to in-house program growth has allowed for the expansion of in-house programs in less restrictive environments.



## Classroom Aides

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 were 12 Interns, for 32 First Grades with the remaining 20 positions filled by Instructional Aides. For FY15 only 8 Interns are available causing the balance of the 30 positions to be filled by 22 Instructional aides.

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

Special Education Aides									
	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Budgeted	FY15 Actual
Instructional Aides	6.9	0	0	0	0	0	0	0	0
Aides	134.5	159.5	139	136.28	121.59	127.1	124.04	116.52	122.94
EC Aides	25	18.7	13.7	17.9	18.23	21.32	21.24	17.97	18.98
Kindergarten Aides	0	0	0	0	14.34	13.5	12.66	12.66	14.35
1st Grade Aides	0	0	0	0	13.5	12.2	16	16.84	18.56
<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>173.94</b>	<b>163.99</b>	<b>174.83</b>
ARRA Grants (Kind.)	0	0	11.8	11.82	0	0	0	0	0
IDEA Grant	10.2	10.1	13.1	12.3	13.53	12.8	23.5	31.92	32.764
EC Revolving Fund	0	0	3.4	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>26.90</b>	<b>35.32</b>	<b>36.16</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>200.84</b>	<b>199.31</b>	<b>210.99</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 – FY15 period. Attachment 2 provides two (2) additional views of spending trends during the past six (6) years looking at the Special Education program alone and Special Education with Transportation and Medical Services. The trend of these three (3) components is also downward in FY15, compared to prior years in this period.

## Transportation

Expenditure projections for FY15 Transportation services show that while spending is still significantly over budget, by \$101K primarily for In -Town Special Education service, the projection for the year has been reduced by \$33K since the First Quarter. Special Education transportation provides a mix of In-Town and Out-of Town services. While the number of Out-of-Town students transported is down, the number of routed vehicles has only changed by 2 vehicles (FY14 - 30 vehicles, FY15 - 28 vehicles), offset by the unit cost increase for FY15. Separately the In-Town service cost has risen by \$101K compared to FY14 due to a net increase in vehicles (by 1), but more importantly by a change in the mix of vehicles to larger 12 person vehicles (increase of 2) from 7 passenger vehicles (decrease of 1), and by the routes and number

of hours of use. Enrollment pressure on all K-8 schools has resulted in additional early childhood classrooms being moved to offsite locations for FY15. This relocation of programs has put additional pressure on Transportation service with a corresponding increase in costs.

The network of routed vehicles is stretched toward the maximum to achieve as efficient an operation as possible. The department continues to work with vendors and surrounding school districts to take advantage of ride sharing where possible to out of town locations, but placement decisions that require additional vehicle routes have put a significant demand on the Transportation Budget.

## **Conclusion**

Expenditure projections for FY15 contained in this report continue to be favorable. The major component of positive results is within the Special Education contracted service projections, where we continuing to see lower spending. This reduced spending results from decisions made in previous years to focus on management and structural changes to address the needs of students within the least restrictive environment. The corresponding financial payback of these investment decisions has been a reduction in the demand for Private Placements and the corresponding reduction of students in these expensive placements.

Historically the greatest variability in cost growth during the year is driven by changes in student placements for Private Placements or for in-system students who require significant new services; as a result this report includes \$497K of reserves for this purpose. This has represented the largest intra-year variability for cost projections, primarily because individual decisions can have significant cost implications. 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 the successful development of quality in-house programs, especially at the High School to retain students from Private Placements.

Additionally we are projected to spend within our total salary budget. This report is projecting \$63K as available on a salary budget of \$77.6M representing a very narrow margin for growth. Going forward, the department will need to continue to manage resources carefully to ensure a successful year-end outcome, but Second Quarter data indicates that the department is positioned to achieve this goal.

Finally, our year-end objective will be to carefully manage through FY15, in order to maintain a spending level consistent with the current projection and position the department to eliminate the “one-time funding” that currently supports the FY15 Budget. Our multi-year plan, as presented with the three year Override initiative, would reduce this funding need over a two year period FY16-FY17. The key to this strategy will be ending FY15 with a net surplus in the \$500K target range, allowing the current fund balance of \$1M+ to be spread across two (2) years as the department targets a spending level consistent with our permanent appropriation level for FY17.

**The Public Schools of Brookline  
FY2015 Second Quarter Report  
General Fund**

Program/ Function	FY15 Total Adj. Budget	---- Thru 12/31/14 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Administration 31050							
Personnel	\$1,096,497	\$615,164	\$0	\$615,164	56.10%	\$1,095,629	\$868
Services	\$229,975	\$145,327	\$57,381	\$202,709	88.14%	\$229,709	\$266
Supplies	\$17,727	\$13,750	\$3,858	\$17,607	99.33%	\$17,607	\$120
Other	\$74,773	\$63,354	\$7,810	\$71,164	95.17%	\$74,665	\$108
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$1,418,972	\$837,595	\$69,049	\$906,644	63.89%	\$1,417,610	\$1,362
Supervision 31100							
Personnel	\$4,927,330	\$2,659,650	\$0	\$2,659,650	53.98%	\$4,952,604	(\$25,274)
Services	\$61,262	\$50,266	\$1,349	\$51,615	84.25%	\$61,115	\$148
Supplies	\$140,127	\$6,764	\$393	\$7,157	5.11%	\$139,436	\$691
Other	\$158,226	\$100,105	\$16,990	\$117,095	74.00%	\$158,095	\$131
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$5,286,945	\$2,816,783	\$18,732	\$2,835,515	53.63%	\$5,311,249	(\$24,304)
Transportation 31300							
Personnel	\$103,204	\$59,946	\$0	\$59,946	58.09%	\$102,102	\$1,102
Services	\$1,521,554	\$595,537	\$922,430	\$1,517,967	99.76%	\$1,623,900	(\$102,346)
Total	\$1,624,758	\$655,483	\$922,430	\$1,577,913	97.12%	\$1,726,002	(\$101,244)
Student Body Activities 31350							
Personnel	\$205,430	\$76,544	\$0	\$76,544	37.26%	\$207,484	(\$2,054)
Services	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Other	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$205,430	\$76,544	\$0	\$76,544	37.26%	\$207,484	(\$2,054)

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		Expended Amount	Encumbered Amount	Committed Amount			
Educ Tech & Info Science 316031							
Personnel	\$2,049,971	\$938,943	\$0	\$938,943	45.80%	\$2,047,388	\$2,583
Services	\$105,236	\$78,767	\$7,304	\$86,071	81.79%	\$105,071	\$165
Supplies	\$169,795	\$97,610	\$17,566	\$115,176	67.83%	\$169,676	\$119
Other	\$93,957	\$20,252	\$3,030	\$23,282	24.78%	\$93,815	\$142
Capital	\$619,139	\$489,073	\$1,580	\$490,653	79.25%	\$618,966	\$173
Total	\$3,038,098	\$1,624,645	\$29,480	\$1,654,126	54.45%	\$3,034,917	\$3,181
Athletics/After School 31720							
Personnel	\$373,143	\$172,282	\$0	\$172,282	46.17%	\$376,874	(\$3,731)
Services	\$53,016	\$21,674	\$23,825	\$45,500	85.82%	\$52,900	\$117
Supplies	\$21,367	\$20,075	\$587	\$20,662	96.70%	\$21,262	\$105
Other	\$25,377	\$12,471	\$3,829	\$16,300	64.23%	\$25,200	\$177
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$472,903	\$226,502	\$28,241	\$254,743	53.87%	\$476,236	(\$3,333)
Psychological Services 31750							
Personnel	\$1,027,078	\$470,605	\$0	\$470,605	45.82%	\$1,032,852	(\$5,774)
Services	\$17,019	\$0	\$0	\$0	0.00%	\$0	\$17,019
Supplies	\$24,239	\$14,044	\$3,219	\$17,263	71.22%	\$24,063	\$176
Total	\$1,068,336	\$484,649	\$3,219	\$487,868	45.67%	\$1,056,915	\$11,421

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<b>Medical Services 31770</b>							
Personnel	\$1,005,622	\$471,665	\$0	\$471,665	46.90%	\$995,657	\$9,965
Services	\$20,913	\$46	\$34	\$80	0.38%	\$20,780	\$133
Supplies	\$11,758	\$3,609	\$296	\$3,905	33.21%	\$11,605	\$153
<b>Total</b>	<b>\$1,038,293</b>	<b>\$475,321</b>	<b>\$330</b>	<b>\$475,651</b>	<b>45.81%</b>	<b>\$1,028,042</b>	<b>\$10,251</b>
<b>Information Services 31780</b>							
Personnel	\$527,286	\$287,997	\$0	\$287,997	54.62%	\$525,953	\$1,333
Services	\$90,025	\$77,356	\$12,438	\$89,794	99.74%	\$89,894	\$131
Supplies	\$196,045	\$166,280	\$5,235	\$171,515	87.49%	\$195,915	\$130
Other	\$1,200	\$1,200	\$0	\$1,200	100.00%	\$1,200	\$0
Capital	\$260,404	\$182,940	\$57,330	\$240,269	92.27%	\$260,269	\$135
<b>Total</b>	<b>\$1,074,960</b>	<b>\$715,773</b>	<b>\$75,003</b>	<b>\$790,776</b>	<b>73.56%</b>	<b>\$1,073,232</b>	<b>\$1,728</b>
<b>Guidance 31790</b>							
Personnel	\$2,569,066	\$1,263,114	\$0	\$1,263,114	49.17%	\$2,569,548	(\$482)
Services	\$20,070	\$245	\$0	\$245	1.22%	\$19,945	\$125
Supplies	\$14,227	\$2,206	\$1,207	\$3,412	23.98%	\$14,112	\$115
Other	\$4,473	\$3,631	\$522	\$4,153	0.00%	\$4,303	\$171
<b>Total</b>	<b>\$2,607,836</b>	<b>\$1,269,196</b>	<b>\$1,729</b>	<b>\$1,270,924</b>	<b>48.73%</b>	<b>\$2,607,908</b>	<b>(\$72)</b>
<b>School Within A School 32200</b>							
Personnel	\$374,204	\$147,522	\$0	\$147,522	39.42%	\$370,665	\$3,539
Services	\$2,324	\$1,572	\$0	\$1,572	67.64%	\$2,172	\$152
Supplies	\$8,000	\$4,117	\$1,590	\$5,707	71.34%	\$7,807	\$193
<b>Total</b>	<b>\$384,528</b>	<b>\$153,212</b>	<b>\$1,590</b>	<b>\$154,801</b>	<b>40.26%</b>	<b>\$380,644</b>	<b>\$3,884</b>

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<b>World Languages 32250</b>							
Personnel	\$3,742,888	\$1,682,548	\$0	\$1,682,548	44.95%	\$3,738,615	\$4,273
Services	\$10,694	\$294	\$0	\$294	2.75%	\$10,594	\$100
Supplies	\$95,171	\$53,845	\$27,545	\$81,390	85.52%	\$94,990	\$180
Other	\$4,660	\$80	\$0	\$80	1.72%	\$4,480	\$180
Capital	\$2,725	\$162	\$0	\$162	5.96%	\$2,586	\$139
<b>Total</b>	<b>\$3,856,138</b>	<b>\$1,736,929</b>	<b>\$27,545</b>	<b>\$1,764,475</b>	<b>45.76%</b>	<b>\$3,851,266</b>	<b>\$4,872</b>
<b>ELL / ESL 32270</b>							
Personnel	\$2,114,808	\$948,941	\$0	\$948,941	44.87%	\$2,195,430	(\$80,622)
Services	\$10,386	\$5,525	\$877	\$6,402	61.64%	\$10,202	\$184
Supplies	\$17,096	\$9,778	\$1,171	\$10,948	64.04%	\$16,948	\$148
Other	\$340	\$59	\$0	\$59	17.21%	\$159	\$182
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
<b>Total</b>	<b>\$2,142,630</b>	<b>\$964,302</b>	<b>\$2,048</b>	<b>\$966,350</b>	<b>45.10%</b>	<b>\$2,222,739</b>	<b>(\$80,109)</b>
<b>Visual Arts 32400</b>							
Personnel	\$1,300,631	\$611,969	\$0	\$611,969	47.05%	\$1,301,061	(\$430)
Services	\$6,000	\$349	\$0	\$349	5.82%	\$5,849	\$151
Supplies	\$93,304	\$64,082	\$6,445	\$70,527	75.59%	\$93,127	\$177
Other	\$1,950	\$340	\$300	\$640	32.82%	\$1,840	\$110
Capital	\$554	\$554	\$0	\$554	100.00%	\$554	\$0
<b>Total</b>	<b>\$1,402,439</b>	<b>\$677,294</b>	<b>\$6,745</b>	<b>\$684,039</b>	<b>48.77%</b>	<b>\$1,402,431</b>	<b>\$8</b>
<b>English/Language Arts 32500</b>							
Personnel	\$2,798,326	\$1,321,432	\$0	\$1,321,432	47.22%	\$2,800,927	(\$2,601)
Services	\$1,548	\$550	\$0	\$550	35.53%	\$1,350	\$198
Supplies	\$190,028	\$134,153	\$5,090	\$139,243	73.27%	\$189,866	\$162
Other	\$1,600	\$800	\$595	\$1,395	87.19%	\$1,495	\$105
<b>Total</b>	<b>\$2,991,502</b>	<b>\$1,456,936</b>	<b>\$5,685</b>	<b>\$1,462,620</b>	<b>48.89%</b>	<b>\$2,993,638</b>	<b>(\$2,136)</b>

**The Public Schools of Brookline  
FY2015 Second Quarter Report  
General Fund**

Program/ Function	FY15 Total Adj. Budget	---- Thru 12/31/14 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
<b>Mathematics 32600</b>							
Personnel	\$3,672,248	\$1,757,928	\$0	\$1,757,928	47.87%	\$3,681,111	(\$8,863)
Services	\$8,812	\$8,272	\$495	\$8,767	99.49%	\$8,767	\$45
Supplies	\$162,030	\$52,385	\$78,966	\$131,351	81.07%	\$161,851	\$179
Other	\$7,351	\$4,402	\$0	\$4,402	59.89%	\$7,202	\$149
<b>Total</b>	<b>\$3,850,441</b>	<b>\$1,822,988</b>	<b>\$79,461</b>	<b>\$1,902,449</b>	<b>49.41%</b>	<b>\$3,858,932</b>	<b>(\$8,491)</b>
<b>Performing Arts 32650</b>							
Personnel	\$1,933,738	\$913,918	\$0	\$913,918	47.26%	\$1,933,753	(\$15)
Services	\$13,506	\$4,481	\$1,009	\$5,490	40.65%	\$13,390	\$116
Supplies	\$46,048	\$26,082	\$3,415	\$29,497	64.06%	\$45,897	\$151
Other	\$926	\$449	\$0	\$449	48.49%	\$749	\$177
Capital	\$7,460	\$0	\$0	\$0	0.00%	\$7,300	\$160
<b>Total</b>	<b>\$2,001,678</b>	<b>\$944,929</b>	<b>\$4,424</b>	<b>\$949,353</b>	<b>47.43%</b>	<b>\$2,001,089</b>	<b>\$589</b>
<b>Physical Education 32700</b>							
Personnel	\$1,850,058	\$864,628	\$0	\$864,628	46.74%	\$1,850,287	(\$229)
Services	\$5,300	\$1,369	\$1,756	\$3,125	58.96%	\$5,125	\$175
Supplies	\$28,822	\$13,662	\$2,309	\$15,972	55.41%	\$28,672	\$150
Other	\$3,745	\$1,477	\$200	\$1,677	44.76%	\$3,577	\$169
<b>Total</b>	<b>\$1,887,925</b>	<b>\$881,136</b>	<b>\$4,265</b>	<b>\$885,401</b>	<b>46.90%</b>	<b>\$1,887,660</b>	<b>\$265</b>
<b>Special Education 32760</b>							
Personnel	\$16,346,574	\$7,964,201	\$0	\$7,964,201	48.72%	\$16,399,632	(\$53,058)
Services	\$6,028,213	\$1,159,937	\$1,692,901	\$2,852,838	47.32%	\$5,546,973	\$481,240
Supplies	\$83,697	\$35,171	\$19,534	\$54,705	65.36%	\$83,505	\$192
Other	\$14,924	\$11,056	\$2,546	\$13,602	91.14%	\$14,802	\$122
<b>Total</b>	<b>\$22,473,408</b>	<b>\$9,170,364</b>	<b>\$1,714,981</b>	<b>\$10,885,346</b>	<b>48.44%</b>	<b>\$22,044,912</b>	<b>\$428,496</b>

**The Public Schools of Brookline  
FY2015 Second Quarter Report  
General Fund**

Program/ Function	FY15 Total Adj. Budget	---- Thru 12/31/14 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Literacy Specialists 32770							
Personnel	\$1,561,054	\$725,438	\$0	\$725,438	46.47%	\$1,591,279	(\$30,225)
Services	\$77,074	\$14,200	\$15,000	\$29,200	37.89%	\$76,900	\$174
Supplies	\$28,268	\$695	\$0	\$695	2.46%	\$28,095	\$173
Other	\$37,050	\$11,720	\$4,900	\$0	0.00%	\$36,900	\$150
Total	\$1,703,446	\$752,054	\$19,900	\$755,334	44.34%	\$1,733,174	(\$29,728)
Health Education 32780							
Personnel	\$399,442	\$179,784	\$0	\$179,784	45.01%	\$399,667	(\$225)
Services	\$34,800	\$475	\$900	\$1,375	3.95%	\$34,675	\$125
Supplies	\$8,199	\$900	\$0	\$900	10.98%	\$8,000	\$199
Other	\$18,000	\$6,950	\$1,500	\$8,450	46.94%	\$17,950	\$50
Total	\$460,441	\$188,109	\$2,400	\$190,509	41.38%	\$460,292	\$149
Science 32850							
Personnel	\$2,798,568	\$1,271,406	\$0	\$1,271,406	45.43%	\$2,805,808	(\$7,240)
Services	\$8,016	\$4,485	\$2,131	\$6,616	82.54%	\$7,816	\$199
Supplies	\$144,804	\$113,994	\$28,623	\$142,617	98.49%	\$144,617	\$187
Other	\$3,293	\$0	\$0	\$0	0.00%	\$3,146	\$147
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$2,954,681	\$1,389,885	\$30,755	\$1,420,640	48.08%	\$2,961,388	(\$6,707)
Social Studies 32900							
Personnel	\$2,615,444	\$1,201,194	\$0	\$1,201,194	45.93%	\$2,611,703	\$3,741
Services	\$7,355	\$5,875	\$894	\$6,769	92.04%	\$7,213	\$142
Supplies	\$111,994	\$93,345	\$14,600	\$107,945	96.38%	\$111,845	\$149
Other	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$2,734,793	\$1,300,415	\$15,493	\$1,315,908	48.12%	\$2,730,761	\$4,032

**The Public Schools of Brookline  
FY2015 Second Quarter Report  
General Fund**

Program/ Function	FY15 Total Adj. Budget	---- Thru 12/31/14 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Career & Ed. Techn. 32920							
Personnel	\$696,065	\$331,409	\$0	\$331,409	47.61%	\$699,788	(\$3,723)
Services	\$5,732	\$3,239	\$543	\$3,782	65.99%	\$5,582	\$150
Supplies	\$52,426	\$24,250	\$7,541	\$31,792	60.64%	\$52,355	\$72
Other	\$150	\$150	\$0	\$150	100.00%	\$150	\$0
Capital	\$11,296	\$2,953	\$0	\$2,953	26.14%	\$2,953	\$8,343
<b>Total</b>	<b>\$765,669</b>	<b>\$362,002</b>	<b>\$8,085</b>	<b>\$370,086</b>	<b>48.33%</b>	<b>\$760,827</b>	<b>\$4,842</b>
Kindergarten 33150							
Personnel	\$2,772,378	\$1,290,092	\$0	\$1,290,092	46.53%	\$2,818,108	(\$45,730)
Supplies	\$14,965	\$3,346	\$28	\$3,375	22.55%	\$14,775	\$191
<b>Total</b>	<b>\$2,787,343</b>	<b>\$1,293,438</b>	<b>\$28</b>	<b>\$1,293,466</b>	<b>46.40%</b>	<b>\$2,832,883</b>	<b>(\$45,540)</b>
Elementary 33200							
Personnel	\$13,704,903	\$6,510,695	\$0	\$6,510,695	47.51%	\$13,694,971	\$9,932
Services	\$279,676	\$146,210	\$40,967	\$187,177	66.93%	\$189,477	\$90,199
Supplies	\$157,734	\$76,485	\$57,652	\$134,137	85.04%	\$157,537	\$197
Other	\$49,451	\$3,620	\$195	\$3,815	7.71%	\$49,315	\$136
Capital	\$33,957	\$10,792	\$0	\$10,792	31.78%	\$33,792	\$165
<b>Total</b>	<b>\$14,225,721</b>	<b>\$6,747,801</b>	<b>\$98,814</b>	<b>\$6,846,615</b>	<b>48.13%</b>	<b>\$14,125,092</b>	<b>\$100,629</b>
High School 33300							
Personnel	\$1,003,657	\$419,477	\$0	\$419,477	41.79%	\$950,934	\$52,723
Services	\$271,187	\$106,223	\$108,599	\$214,822	79.22%	\$271,044	\$143
Supplies	\$88,790	\$37,973	\$18,893	\$56,866	64.05%	\$88,666	\$124
Other	\$22,848	\$13,735	\$433	\$14,167	62.01%	\$22,711	\$137
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
<b>Total</b>	<b>\$1,386,482</b>	<b>\$577,408</b>	<b>\$127,925</b>	<b>\$705,332</b>	<b>50.87%</b>	<b>\$1,333,355</b>	<b>\$53,127</b>

**The Public Schools of Brookline  
FY2015 Second Quarter Report  
General Fund**

Program/ Function	FY15 Total Adj. Budget	---- Thru 12/31/14 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
<b>General Instruction 33400</b>							
Personnel	\$1,718,806	\$465,453	\$0	\$465,453	27.08%	\$1,465,907	\$252,899
Services	\$6,600	\$0	\$100	\$100	1.52%	\$6,488	\$112
Supplies	\$27,244	\$4,842	\$2,470	\$7,312	26.84%	\$27,112	\$132
Other	\$172,247	\$0	\$0	\$0	0.00%	\$85,000	\$87,247
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
<b>Total</b>	<b>\$1,924,897</b>	<b>\$470,295</b>	<b>\$2,570</b>	<b>\$472,865</b>	<b>24.57%</b>	<b>\$1,584,507</b>	<b>\$340,390</b>
<b>Building Services 34250</b>							
Personnel	\$2,303,062	\$1,248,461	\$0	\$1,248,461	54.21%	\$2,313,132	(\$10,070)
Services	\$567,157	\$319,051	\$248,705	\$567,756	100.11%	\$567,056	\$101
Supplies	\$132,729	\$122,106	\$8,840	\$130,946	98.66%	\$132,546	\$183
Other	\$100	\$0	\$0	\$0	0.00%	\$0	\$100
Capital	\$16,409	\$5,025	\$2,045	\$7,070	43.08%	\$16,270	\$139
<b>Total</b>	<b>\$3,019,457</b>	<b>\$1,694,642</b>	<b>\$259,590</b>	<b>\$1,954,232</b>	<b>64.72%</b>	<b>\$3,029,004</b>	<b>(\$9,547)</b>
<b>Gross School Dept. Budget</b>							
Personnel	\$77,591,481	\$36,872,407	\$0	\$36,872,407	47.52%	\$77,528,870	\$62,611
Services	\$9,463,450	\$2,737,127	\$3,139,641	\$5,861,768	61.94%	\$8,973,989	\$489,461
Supplies	\$2,086,634	\$1,195,548	\$317,074	\$1,512,622	72.49%	\$2,081,887	\$4,747
Other	\$696,642	\$252,218	\$40,827	\$277,925	39.89%	\$606,752	\$89,890
Capital	\$951,944	\$691,498	\$60,955	\$752,453	79.04%	\$942,690	\$9,254
<b>Total</b>	<b>\$90,790,150</b>	<b>\$41,748,798</b>	<b>\$3,558,496</b>	<b>\$45,307,294</b>	<b>49.90%</b>	<b>\$90,134,187</b>	<b>\$655,963</b>
% of Appr Bud.							
<b>Special Revenues Funds:</b>							
Tuition and Facilities Funds:	(\$825,744)					(\$825,744)	\$0
Circuit Breaker Funds:	(\$1,902,739)					(\$1,756,509)	(\$146,230)
Revolving Fund Reimbursement	(\$150,680)					(\$150,680)	\$0
Other Revenue	(\$1,083,780)					(\$1,083,780)	\$0
<b>Town Appropriation:</b>	<b>\$86,827,207</b>					<b>\$86,317,474</b>	<b>\$509,733</b>

**THE PUBLIC SCHOOLS OF BROOKLINE  
FY2015 SECOND QUARTER REPORT**

<b>FUNCTION:</b>	<b>ACCOUNT</b>	<b>FY15 TOTAL ADJ. BUDGET</b>	<b>PROJECTED AS OF 12/31/14</b>	<b>SURPLUS/ (DEFICIT)</b>
<b><u>ADMINISTRATION &amp; SUPPORT:</u></b>				
Administration:	31050	1,418,972	1,417,610	1,362
Supervision:	31100	5,286,945	5,311,249	(24,304)
Information Services:	31780	1,074,960	1,073,232	1,728
Transportation:	31300	1,624,758	1,726,002	(101,244)
High School Support:	33300	1,386,482	1,333,355	53,127
General Instruction:	33400	1,924,897	1,584,507	340,390
Building Services:	34250	<u>3,019,457</u>	<u>3,029,004</u>	<u>(9,547)</u>
<b>TOTAL:</b>		<b>\$15,736,471</b>	<b>\$15,474,958</b>	<b>\$261,513</b>
<b><u>STUDENT SERVICES:</u></b>				
Psychological Services:	31750	1,068,336	1,056,915	11,421
Medical Services:	31770	1,038,293	1,028,042	10,251
Guidance:	31790	2,607,836	2,607,908	(72)
Engl. Lang. Learners / ESL:	32270	2,142,630	2,222,739	(80,109)
Special Education:	32760	<u>22,473,408</u>	<u>22,044,912</u>	<u>428,496</u>
<b>TOTAL:</b>		<b>\$29,330,503</b>	<b>\$28,960,516</b>	<b>\$369,987</b>
<b><u>EXTRA CURRICULAR ACTIVITIES:</u></b>				
Student Body Activities:	31350	205,430	207,484	(2,054)
Athletics/After School:	31720	<u>472,903</u>	<u>476,236</u>	<u>(3,333)</u>
<b>TOTAL:</b>		<b>\$678,333</b>	<b>\$683,720</b>	<b>(\$5,387)</b>
<b><u>CURRICULUM &amp; INSTRUCTION:</u></b>				
Education Tech and Info Services	31600	3,038,098	3,034,917	3,181
School-Within-A-School:	32200	384,528	380,644	3,884
World Language:	32250	3,856,138	3,851,266	4,872
Visual Arts:	32400	1,402,439	1,402,431	8
English/Language Arts:	32500	2,991,502	2,993,638	(2,136)
Mathematics:	32600	3,850,441	3,858,932	(8,491)
Performing Arts:	32650	2,001,678	2,001,089	589
Physical Education:	32700	1,887,925	1,887,660	265
Literacy Specialists:	32770	1,703,446	1,733,174	(29,728)
Health Education:	32780	460,441	460,292	149
Science:	32850	2,954,681	2,961,388	(6,707)
Social Studies:	32900	2,734,793	2,730,761	4,032
Career & Techn. Education:	32920	765,669	760,827	4,842
Kindergarten:	33150	2,787,343	2,832,883	(45,540)
Elementary:	33200	14,225,721	14,125,092	100,629
<b>TOTAL:</b>		<b>\$45,044,843</b>	<b>\$45,014,993</b>	<b>\$29,850</b>
<b>GROSS SCHOOL DEPT. BUDGET:</b>		<b>\$90,790,150</b>	<b>\$90,134,187</b>	<b>\$655,963</b>
<b>Tuition and Facilities Funds:</b>		<b>(\$825,744)</b>	<b>(\$825,744)</b>	<b>\$0</b>
<b>Circuit Breaker Funds:</b>		<b>(\$1,902,739)</b>	<b>(\$1,756,509)</b>	<b>(\$146,230)</b>
<b>Revolving Fund Reimbursement</b>		<b>(\$150,680)</b>	<b>(\$150,680)</b>	<b>\$0</b>
<b>Supplementary:</b>		<b>(\$1,083,780)</b>	<b>(\$1,083,780)</b>	<b>\$0</b>
<b>Town Appropriation:</b>		<b>\$86,827,207</b>	<b>\$86,317,474</b>	<b>\$509,733</b>

**THE PUBLIC SCHOOLS OF BROOKLINE  
FY2015 SECOND QUARTER REPORT**

<b>FUNCTION:</b>	<b>ACCOUNT</b>	<b>FY15 TOTAL ADJ. BUD.</b>	<b>PROJECTED AS OF 12/31/14</b>	<b>SURPLUS/ (DEFICIT)</b>
<b>Administrative, Supervision and General Instruction</b>				
Administration	31050	\$1,418,972	\$1,417,610	\$1,362
Supervision	31100	\$5,286,945	\$5,311,249	(\$24,304)
General Instruction	33400	<u>\$1,924,897</u>	<u>\$1,584,507</u>	<u>\$340,390</u>
<b>Sub-Total:</b>		\$8,630,814	\$8,313,365	\$317,449
<b>Building/Transportation Services</b>				
Transportation	31300	\$1,624,758	\$1,726,002	(\$101,244)
Building Services	34250	<u>\$3,019,457</u>	<u>\$3,029,004</u>	<u>(\$9,547)</u>
<b>Sub-Total:</b>		\$4,644,215	\$4,755,006	(\$110,791)
<b>Students, Non-Academic</b>				
Student Activities	31350	\$205,430	\$207,484	(\$2,054)
Athletics	31720	\$472,903	\$476,236	(\$3,333)
Performing Arts	32650	<u>\$2,001,678</u>	<u>\$2,001,089</u>	<u>\$589</u>
<b>Sub-Total:</b>		\$2,680,011	\$2,684,809	(\$4,798)
<b>Information Technology</b>				
Instructional Technology	31780	<u>\$1,074,960</u>	<u>\$1,073,232</u>	<u>\$1,728</u>
<b>Sub-Total:</b>		\$1,074,960	\$1,073,232	\$1,728
<b>Guidance and Medical Services</b>				
Psychological Services	31750	\$1,068,336	\$1,056,915	\$11,421
Medical Services	31770	\$1,038,293	\$1,028,042	\$10,251
Guidance	31790	<u>\$2,607,836</u>	<u>\$2,607,908</u>	<u>(\$72)</u>
<b>Sub-Total:</b>		\$4,714,465	\$4,692,865	\$21,600
<b>Mainstream Student Academic Program Accounts</b>				
Educational Tech and Info Services	31600	\$3,038,098	\$3,034,917	\$3,181
School-Within-A-School	32200	\$384,528	\$380,644	\$3,884
World Language	32250	\$3,856,138	\$3,851,266	\$4,872
Visual Arts	32400	\$1,402,439	\$1,402,431	\$8
English / Language Arts	32500	\$2,991,502	\$2,993,638	(\$2,136)
Mathematics	32600	\$3,850,441	\$3,858,932	(\$8,491)
Physical Education	32700	\$1,887,925	\$1,887,660	\$265
Health Education	32780	\$460,441	\$460,292	\$149
Science	32850	\$2,954,681	\$2,961,388	(\$6,707)
Social Studies	32900	\$2,734,793	\$2,730,761	\$4,032
Career and Technical Education	32920	\$765,669	\$760,827	\$4,842
BHS Support	33300	<u>\$1,386,482</u>	<u>\$1,333,355</u>	<u>\$53,127</u>
<b>Sub-Total:</b>		\$25,713,137	\$25,656,111	\$57,026

**THE PUBLIC SCHOOLS OF BROOKLINE  
FY2015 SECOND QUARTER REPORT**

<b>FUNCTION:</b>	<b>ACCOUNT</b>	<b>FY15 TOTAL ADJ. BUD.</b>	<b>PROJECTED AS OF 12/31/14</b>	<b>SURPLUS/ (DEFICIT)</b>
<b>Special Challenge Academic Accounts</b>				
<b>English Language Learners / ESL</b>	32270	\$2,142,630	\$2,222,739	(\$80,109)
<b>Special Education</b>	32760	\$22,473,408	\$22,044,912	\$428,496
<b>Literacy Specialists</b>	32770	<u>\$1,703,446</u>	<u>\$1,733,174</u>	<u>(\$29,728)</u>
<b>Sub-Total:</b>		\$26,319,484	\$26,000,825	\$318,659
<b>Elementary &amp; Pre-Elementary Student Academic</b>				
<b>Kindergarten</b>	33150	\$2,787,343	\$2,832,883	(\$45,540)
<b>Elementary</b>	33200	<u>\$14,225,721</u>	<u>\$14,125,092</u>	<u>\$100,629</u>
<b>Sub-Total:</b>		\$17,013,064	\$16,957,974	\$55,090
<b>GROSS SCHOOL DEPT. BUDGET:</b>		<b>\$90,790,150</b>	<b>\$90,134,187</b>	<b>\$655,963</b>
<b>TUITION AND FACILITIES FUNDS:</b>		<b>(\$825,744)</b>	<b>(\$825,744)</b>	<b>\$0</b>
<b>CIRCUIT BREAKER:</b>		<b>(\$1,902,739)</b>	<b>(\$1,756,509)</b>	<b>(\$146,230)</b>
<b>REVOLVING FUND REIMBURSEMENT</b>		<b>(\$150,680)</b>	<b>(\$150,680)</b>	<b>\$0</b>
<b>SUPPLEMENTARY:</b>		<b>(\$1,083,780)</b>	<b>(\$1,083,780)</b>	<b>\$0</b>
<b>Town Appropriation:</b>		<b>\$86,827,207</b>	<b>\$86,468,154</b>	<b>\$509,733</b>

**THE PUBLIC SCHOOLS OF BROOKLINE**  
**TEN YEAR TREND (FY06 - FY15)**

<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>
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 Actual	\$86,137,934	4.93%	\$85,627,608	4.84%	\$510,326	\$21,842,551	4.78%
2015 Projected	\$90,790,150	5.40%	\$90,134,187	5.26%	\$655,963	\$22,044,912	0.93%
<b>Total Ten Year Increase</b>		<b>59.77%</b>		<b>58.93%</b>			<b>77.52%</b>
<b>Average Annual Growth</b>		<b>4.81%</b>		<b>4.76%</b>			<b>6.02%</b>

**Notes:**

\* FY15 Appropriation amount includes \$1,902,739 in Circuit Breaker funding, unadjusted, \$1,083,780 in One Time Revenues, \$150K in benefit reimbursement funding from Revolving Funds, and \$825,744 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  
FY10 - FY15**

	<b>Final FY10 Expenditures</b>	<b>Final FY11 Expenditures</b>	<b>Final FY12 Expenditures</b>	<b>Final FY13 Expenditures</b>	<b>Final FY14 Expenditures</b>	<b>Projected FY15 Expenditures</b>	<b>FY10 - FY15 6-Year Expenditure Growth</b>	
<b>Total BPS</b>	\$ 72,515,419	\$ 75,521,702	\$ 78,443,875	\$ 81,673,260	\$ 85,627,608	\$ 90,134,187	\$ 17,618,768	24.8%
<b>Total Special Education</b>	\$ 18,871,798	\$ 19,610,115	\$ 20,075,062	\$ 20,845,716	\$ 21,842,551	\$ 22,044,912	\$ 3,173,114	18.5%
<b>Special Education Percent of Total</b>	26.02%	25.97%	25.59%	25.52%	25.51%	24.46%	18.01%	

	<b>Final FY10 Expenditures</b>	<b>Final FY11 Expenditures</b>	<b>Final FY12 Expenditures</b>	<b>Final FY13 Expenditures</b>	<b>Final FY14 Expenditures</b>	<b>Projected FY15 Expenditures</b>	<b>FY10 - FY15 6-Year Expenditure Growth</b>	
<b>Total Special Education, Transportation and Medical</b>	\$ 21,141,499	\$ 22,146,194	\$ 22,648,038	\$ 23,452,551	\$ 24,387,936	\$ 24,798,956	\$ 3,657,457	18.9%
<b>Special Education Percent of Total</b>	29.2%	29.3%	28.9%	28.7%	28.5%	27.5%		
<b>Total w/o Special Education, Transportation and Medical</b>	\$ 51,373,920	\$ 53,375,508	\$ 55,795,837	\$ 58,220,709	\$ 61,239,672	\$ 65,335,231	\$ 13,961,311	27.0%
<b>Non-Special Education Percent of Total</b>	70.8%	70.7%	71.1%	71.3%	71.5%	72.5%		

## FY15 Second Quarter Expenditure Report - Revolving Funds

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

The Brookline Adult and Community Education program continues to provide an invaluable resource to the town, with a wide range of classes and events that appeal to our diverse population. New programs aimed at the ever growing numbers of young children who live in town have expanded the breadth of offerings, and helped increase revenues to this important demographic.

For FY15, the second quarter report shows total revenues of \$990,349 against expenses of \$672,543. The preponderance of revenues realized in the first quarter are from Summer Programs, which are up \$25K from FY14's programs. This is a strong indication that the program is continuing to grow among the aforementioned young who reside in town.

The FY15 Operating Budget requires the BA&CE budget to continue to make an annual contribution of \$50K toward facility use costs, previously paid by the General Fund, and to budget the cost of all staff benefits.

### **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. This has been increased to \$150,000 for FY15 as we expect significant financial support from groups that use the space for extracurricular activities, while at the same time having created a Centralized Fee Collector, which will ensure that we are fully realizing available revenues.

The second quarter report illustrates the ability to use these funds to offset costs associated with classroom capacity related uses. The demand for space in our community continues to be high, and FY15 will be a critical year as we institute new changes for building use.

### **Non-Resident Tuition – SE52**

This fund traditionally supplements the General Fund through full tuition payments, which is set at \$16,500 in FY15 and through the staff materials fee set at \$2,565 for this year (up from \$2,490 in FY14). These fees are budgeted to supplement the General Fund by \$575,744.

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 \$431,461 against direct expenses of \$283,975. The majority of revenues are realized throughout the school year, given our practice of using payroll deductions to collect the materials fee from Town and School Employees. As of this writing, we will have 202 materials fee students and 11 'full pay' students for FY15.

### **School Athletics – SE26**

This fund contains the student athletic fee which supplements the operating budget of the athletics program.

Fees were raised in FY14 to \$300 per sport, per season in an attempt to close a persistent gap in the costs and revenue shortfalls associated with the Athletics Department. This has provided the program with additional funds, but not enough to cover a structural deficit that needs to be addressed. The second quarter report shows revenues of \$201,882 against \$252,801 in expenses.

While we are transitioning some of these centralized responsibilities to the Fee Collector in an effort to help codify the scholarship process, we still struggle with the ever growing costs associated with transportation, official salaries and equipment expenses. The true costs of these, as well as the expense of running a program with a wide diversity of sports will need to be reviewed thoroughly during the upcoming year.

### **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 \$45,067 against expenses of \$39,557. These numbers are in line with what we experienced last year at the end of the second quarter. 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**

The Summer School Program at Brookline High School provides both required and enrichment based courses. This program has historically operated with an assumed General Fund line item of \$30,000 in order to support students who need additional credits to graduate. Recent changes in administering the program attempted to limit offerings while at the same time meeting the needs of those who were just short of credits needing to graduate/advance. For FY14, the \$30K support from the General Fund was eliminated. Despite this, we continued to see a deficit of roughly \$30K in the Summer School program. Additionally, and similar to the Athletics Department Revolving Fund, this program over encumbered anticipated non-salary costs associated with running the program. While the true deficit of the FY15 Summer School

program is still around \$25K, a prior year additional fund balance closes the shortfall in the account to a little over \$17K.

### **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 FY15 in order to keep up with anticipated expenses. The second quarter report shows revenues of \$1,146,421 against \$1,118,946 in expenses. For FY15, 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 are funded by the CIP in FY16 and beyond.

The fund balance in this account reflects the annual General Fund support from both Special Education and the Kindergarten accounts that supplement costs associated with those populations, but is subject to ever diminishing space issues as well as limits to continuing to provide scholarships to those in need.

### **Food Service – SE25**

The Food Service Program has dealt with fluctuations in revenue and expense costs over the past five years. Raw food prices, transportation costs associated with fresh produce, and implementation of federal mandates regarding school nutrition programs nationwide have affected the predictability of the system in place. FY14 illustrated an increase in revenues, along with a stabilization of expenses, which allowed us to almost break even, after a charge of \$150K for Health Insurance.

The second quarter shows revenues of \$1,138,005 against expenses of \$986,377. Revenues are slightly outpacing FY14's 2<sup>nd</sup> quarter report, which puts the program on a path of break-even performance allowing all staff benefits to be absorbed by the fund in FY15.

A moderate increase in FY15 (25 cents per meal) will ensure that this fund has a reasonable fund balance and can weather anticipated costs associated with a lunch program that puts an emphasis on fresh produce, the use of local vendors, and a varied lunch offering for our diverse population of students, as well as help offset one-time costs. We are in the process of upgrading our POS system, and will use some of our fund balance in this account to do so.

### **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 has occurred here since FY11. The fund balance remains at \$53K in this account, which will be spent on technology for a 1:1 student initiative at BHS in FY15.

### **Circuit Breaker - SEB3**

FY15 is the twelfth 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 \$41,944 in FY15.

For FY15, we had budgeted an estimate of funding at \$1,902,739, a reduction from the actual FY14 Circuit Breaker revenue of \$2,114,026. The FY15 claim (for services rendered during FY14) came in significantly lower, at \$1,637,335, a shortfall of \$265,404 from our conservative estimate. Offsetting a portion of this is the timing of state payments, which will in effect reduce the shortfall to a \$146K revenue ‘loss’ this year. The Office of Student Services ability to build in house programming and limit costs in this area is a direct result of our success in the reduction of Out-of-District placements in FY14, and our decrease in state funding under the Circuit Breaker program.

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

**Fund SE22 Adult Education**

	<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 6/30/13</b>	<b>FY14 Period Ending 12/31/13</b>	<b>FY14 Period Ending 6/30/14</b>	<b>FY15 Period Ending 12/31/14</b>
Revenue	\$1,209,613	\$1,339,181	\$1,422,283	\$1,176,205	\$1,183,305	\$953,092	\$1,319,122	\$990,349
Expense	(\$1,257,442)	(\$1,125,689)	(\$1,127,346)	(\$1,088,223)	(\$1,151,968)	(\$343,704)	(\$1,141,161)	(\$672,543)
<b>Net Income Sub-Total</b>	(\$47,829)	\$213,492	\$294,937	\$87,982	\$31,337	\$609,388	\$177,961	\$317,805
General Fund Transfers	\$0	\$0	\$0	\$0	(\$50,680)	\$0	(\$50,680)	\$0
<b>Net Income Total</b>	(\$47,829)	\$213,492	\$294,937	\$87,982	(\$19,343)	\$609,388	\$127,281	\$317,805
Cash Balance At End of Period	\$537,585	\$771,691	\$946,386	\$1,116,648	\$1,220,126	\$1,405,125	\$1,414,350	\$1,239,813
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$537,585	\$771,691	\$946,386	\$1,116,648	\$1,220,126	\$1,405,125	\$1,414,350	\$1,239,813
Liabilities & Encumbrances	(\$418,634)	(\$442,861)	(\$319,006)	(\$353,684)	(\$476,504)	(\$1,435)	(\$492,767)	\$0
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	\$118,951	\$328,830	\$627,381	\$762,964	\$743,622	\$1,403,690	\$921,583	\$1,239,813

**Fund SE23 Use of School Buildings**

	<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 6/30/13</b>	<b>FY14 Period Ending 12/31/13</b>	<b>FY14 Period Ending 6/30/14</b>	<b>FY15 Period Ending 12/31/14</b>
Revenue	\$112,386	\$208,768	\$125,804	\$106,075	\$98,188	\$71,837	\$146,253	\$75,194
Expense	(\$92,309)	(\$159,187)	(\$127,904)	(\$64,483)	(\$114,991)	(\$22,098)	(\$68,737)	(\$112,191)
<b>Net Income Sub-Total</b>	\$20,077	\$49,581	(\$2,100)	\$41,592	(\$16,803)	\$49,739	\$77,516	(\$36,997)
General Fund Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Income Total</b>	\$20,077	\$49,581	(\$2,100)	\$41,592	(\$16,803)	\$49,739	\$77,516	(\$36,997)
Cash Balance At End of Period	\$101,585	\$139,081	\$134,952	\$177,544	\$174,862	\$209,480	\$241,616	\$200,260
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$101,585	\$139,081	\$134,952	\$177,544	\$174,862	\$209,480	\$241,616	\$200,260
Liabilities & Encumbrances	(\$10,015)	(\$2,000)	(\$1,439)	(\$1,000)	(\$15,121)	\$0	(\$4,359)	\$0
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	\$91,570	\$137,081	\$133,513	\$176,544	\$159,741	\$209,480	\$237,257	\$200,260

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

**Fund SE52 Non-Resident Tuition**

	<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 6/30/13</b>	<b>FY14 Period Ending 12/31/13</b>	<b>FY14 Period Ending 6/30/14</b>	<b>FY15 Period Ending 12/31/14</b>
Revenue	\$567,119	\$773,033	\$518,068	\$839,902	\$906,767	\$598,643	\$1,005,143	\$431,461
Expense	(\$267,205)	(\$517,527)	(\$226,871)	(\$705,098)	(\$413,442)	(\$298,153)	(\$447,213)	(\$283,975)
<b>Net Income Sub-Total</b>	\$299,914	\$255,506	\$291,196	\$134,804	\$493,325	\$300,490	\$557,930	\$147,486
General Fund Transfers	(\$371,251)	(\$386,251)	(\$442,249)	(\$293,445)	(\$490,016)	\$0	(\$716,451)	\$0
<b>Net Income Total</b>	(\$71,337)	(\$130,745)	(\$151,053)	(\$158,641)	\$3,309	\$300,490	(\$158,521)	\$147,486
Cash Balance At End of Period	\$848,072	\$625,688	\$587,962	\$361,951	\$423,852	\$618,906	\$229,371	\$368,164
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$848,072	\$625,688	\$587,962	\$361,951	\$423,852	\$618,906	\$229,371	\$368,164
Liabilities & Encumbrances	(\$133,371)	(\$75,733)	(\$67,370)	\$0	(\$52,718)	(\$100,258)	(\$17,438)	(\$8,487)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	\$714,701	\$549,955	\$520,592	\$361,951	\$371,134	\$518,648	\$211,933	\$359,677

**Fund SE26 School Athletics**

	<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 6/30/13</b>	<b>FY14 Period Ending 12/31/13</b>	<b>FY14 Period Ending 6/30/14</b>	<b>FY15 Period Ending 12/31/14</b>
Revenue	\$279,933	\$284,061	\$288,676	\$312,904	\$290,869	\$122,290	\$392,162	\$201,882
Expense	(\$330,146)	(\$358,387)	(\$342,835)	(\$341,596)	(\$382,069)	(\$126,992)	(\$521,572)	(\$252,801)
<b>Net Income Sub-Total</b>	(\$50,214)	(\$74,326)	(\$54,159)	(\$28,692)	(\$91,200)	(\$4,702)	(\$129,410)	(\$50,919)
General Fund Transfers	\$50,214	\$74,326	\$54,159	\$28,692	\$91,200	\$0	\$100,601	\$0
<b>Net Income Total</b>	\$0	\$0	\$0	\$0	\$0	(\$4,702)	(\$28,809)	(\$50,919)
Cash Balance At End of Period	\$28,040	\$27,291	\$6,286	\$47,158	\$61,459	\$57,612	\$28,809	(\$18,866)
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$28,040	\$27,291	\$6,286	\$47,158	\$61,459	\$57,612	\$28,809	(\$18,866)
Liabilities & Encumbrances	(\$18,770)	(\$27,291)	(\$6,286)	(\$16,535)	(\$61,459)	\$0	(\$28,809)	(\$3,150)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	\$9,270	\$0	\$0	\$30,623	\$0	\$57,612	\$0	(\$22,016)

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

**Fund SE27 School Restaurant**

	<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 6/30/13</b>	<b>FY14 Period Ending 12/31/13</b>	<b>FY14 Period Ending 6/30/14</b>	<b>FY15 Period Ending 12/31/14</b>
Revenue	\$114,852	\$138,924	\$136,853	\$125,558	\$85,118	\$37,986	\$102,730	\$45,067
Expense	(\$103,345)	(\$106,224)	(\$103,799)	(\$140,183)	(\$71,370)	(\$34,107)	(\$99,096)	(\$39,557)
<b>Net Income</b>	<b>\$11,507</b>	<b>\$32,700</b>	<b>\$33,054</b>	<b>(\$14,625)</b>	<b>\$13,748</b>	<b>\$3,879</b>	<b>\$3,634</b>	<b>\$5,510</b>
Cash Balance At End of Period	\$84,854	\$117,553	\$150,607	\$140,129	\$149,731	\$153,742	\$159,103	\$158,875
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$84,854	\$117,553	\$150,607	\$140,129	\$149,731	\$153,742	\$159,103	\$158,875
Liabilities & Encumbrances	\$0	\$0	\$0	(\$4,147)	\$0	(\$132)	(\$5,738)	\$0
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	<b>\$84,854</b>	<b>\$117,553</b>	<b>\$150,607</b>	<b>\$135,982</b>	<b>\$149,731</b>	<b>\$153,610</b>	<b>\$153,365</b>	<b>\$158,875</b>

**Fund SE28 Summer School**

	<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 6/30/13</b>	<b>FY14 Period Ending 12/31/13</b>	<b>FY14 Period Ending 6/30/14</b>	<b>FY15 Period Ending 12/31/14</b>
Revenue	\$85,113	\$93,578	\$113,242	\$118,960	\$105,138	\$108,052	\$108,052	\$81,967
Expense	(\$135,595)	(\$130,327)	(\$143,935)	(\$165,099)	(\$141,155)	(\$136,410)	(\$136,641)	(\$107,831)
<b>Net Income Sub-Total</b>	<b>(\$50,482)</b>	<b>(\$36,749)</b>	<b>(\$30,693)</b>	<b>(\$46,139)</b>	<b>(\$36,017)</b>	<b>(\$28,358)</b>	<b>(\$28,589)</b>	<b>(\$25,864)</b>
General Fund Transfers	\$50,482	\$36,749	\$30,693	\$46,139	\$36,017	\$0	\$37,136	\$0
<b>Net Income Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$28,358)</b>	<b>\$8,547</b>	<b>(\$25,864)</b>
Cash Balance At End of Period	\$3,940	\$0	\$0	\$0	\$0	(\$28,358)	\$8,609	(\$17,255)
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$3,940	\$0	\$0	\$0	\$0	(\$28,358)	\$8,609	(\$17,255)
Liabilities & Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0	(\$8,609)	\$0
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	<b>\$3,940</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$28,358)</b>	<b>\$0</b>	<b>(\$17,255)</b>

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

**Fund SE20 Early Childhood Ed.**

	<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 6/30/13</b>	<b>FY14 Period Ending 12/31/13</b>	<b>FY14 Period Ending 6/30/14</b>	<b>FY15 Period Ending 12/31/14</b>
Revenue	\$1,442,247	\$1,557,995	\$1,656,550	\$1,947,697	\$1,976,792	\$1,131,864	\$2,122,866	\$1,146,421
Expense	(\$1,746,241)	(\$1,860,237)	(\$2,004,188)	(\$2,325,918)	(\$2,162,186)	(\$130,442)	(\$2,177,399)	(\$1,118,946)
<b>Net Income Sub-Total</b>	<b>(\$303,994)</b>	<b>(\$302,242)</b>	<b>(\$347,639)</b>	<b>(\$378,221)</b>	<b>(\$185,394)</b>	<b>\$1,001,422</b>	<b>(\$54,533)</b>	<b>\$27,475</b>
General Fund Transfers	\$294,339	\$294,339	\$191,701	\$194,905	\$198,803	\$0	\$253,839	\$0
<b>Net Income Total</b>	<b>(\$9,655)</b>	<b>(\$7,903)</b>	<b>(\$155,938)</b>	<b>(\$183,316)</b>	<b>\$13,409</b>	<b>\$1,001,422</b>	<b>\$199,306</b>	<b>\$27,475</b>
Cash Balance At End of Period	\$528,295	\$523,328	\$243,052	\$48,056	\$253,099	\$921,835	\$351,739	\$195,717
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$528,295	\$523,328	\$243,052	\$48,056	\$253,099	\$921,835	\$351,739	\$195,717
Liabilities & Encumbrances	(\$173,949)	(\$177,219)	(\$91)	\$0	(\$191,634)	(\$1,477)	(\$183,514)	\$0
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	<b>\$354,346</b>	<b>\$346,109</b>	<b>\$242,961</b>	<b>\$48,056</b>	<b>\$61,465</b>	<b>\$920,358</b>	<b>\$168,225</b>	<b>\$195,717</b>

**Fund SE25 School Lunch**

	<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 6/30/13</b>	<b>FY14 Period Ending 12/31/13</b>	<b>FY14 Period Ending 6/30/14</b>	<b>FY15 Period Ending 12/31/14</b>
Revenue	\$1,761,868	\$1,956,206	\$2,129,497	\$2,250,802	\$2,041,672	\$1,117,132	\$2,458,804	\$1,138,005
Expense	(\$1,655,619)	(\$1,744,285)	(\$1,888,501)	(\$2,005,312)	(\$2,096,235)	(\$562,880)	(\$2,312,781)	(\$986,377)
<b>Net Income Sub-Total</b>	<b>\$106,249</b>	<b>\$211,921</b>	<b>\$240,996</b>	<b>\$245,490</b>	<b>(\$54,563)</b>	<b>\$554,252</b>	<b>\$146,024</b>	<b>\$151,628</b>
General Fund Transfers	\$0	\$0	\$0	\$0	(\$150,000)	\$0	(\$150,000)	\$0
<b>Net Income Total</b>	<b>\$106,249</b>	<b>\$211,921</b>	<b>\$240,996</b>	<b>\$245,490</b>	<b>(\$204,563)</b>	<b>\$554,252</b>	<b>(\$3,976)</b>	<b>\$151,628</b>
Cash Balance At End of Period	(\$138,852)	\$79,612	\$238,217	\$506,214	\$313,903	\$1,039,275	\$316,458	\$431,484
Receivables:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	(\$138,852)	\$79,612	\$238,217	\$506,214	\$313,903	\$1,039,275	\$316,458	\$431,484
Liabilities & Encumbrances	(\$18,566)	(\$26,396)	(\$50,232)	(\$21,486)	(\$33,738)	(\$54,859)	(\$40,269)	(\$3,667)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	<b>(\$157,418)</b>	<b>\$53,216</b>	<b>\$187,986</b>	<b>\$484,728</b>	<b>\$280,165</b>	<b>\$984,417</b>	<b>\$276,189</b>	<b>\$427,817</b>

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

**Fund SE14 CH76:12A METCO**

	<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 6/30/13</b>	<b>FY14 Period Ending 12/31/13</b>	<b>FY14 Period Ending 6/30/14</b>	<b>FY15 Period Ending 12/31/14</b>
Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expense	(\$71,595)	(\$57,216)	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Income</b>	<b>(\$71,595)</b>	<b>(\$57,216)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Cash Balance At End of Period	\$38,739	\$53,118	\$53,118	\$53,118	\$53,118	\$53,118	\$53,118	\$53,118
Receivables:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$38,739	\$53,118	\$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>	<b>\$38,739</b>	<b>\$53,118</b>	<b>\$53,118</b>	<b>\$53,118</b>	<b>\$53,118</b>	<b>\$53,118</b>	<b>\$53,118</b>	<b>\$53,118</b>

**Fund SEB3 Circuit Breaker**

	<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 6/30/13</b>	<b>FY14 Period Ending 12/31/13</b>	<b>FY14 Period Ending 6/30/14</b>	<b>FY15 Period Ending 12/31/14</b>
Revenue	\$1,278,647	\$1,185,699	\$1,291,163	\$2,466,501	\$2,142,130	\$943,847	\$2,220,051	\$937,841
Expense	(\$1,885,520)	(\$1,687,159)	(\$1,409,938)	(\$2,105,991)	(\$2,038,098)	(\$845,723)	(\$2,142,130)	(\$927,589)
<b>Net Income Sub-Total</b>	<b>(\$606,873)</b>	<b>(\$501,460)</b>	<b>(\$118,775)</b>	<b>\$360,511</b>	<b>\$104,032</b>	<b>\$98,124</b>	<b>\$77,921</b>	<b>\$10,252</b>
General Fund Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Income Total</b>	<b>(\$606,873)</b>	<b>(\$501,460)</b>	<b>(\$118,775)</b>	<b>\$360,511</b>	<b>\$104,032</b>	<b>\$98,124</b>	<b>\$77,921</b>	<b>\$10,252</b>
Cash Balance At End of Period	\$995,327	\$836,110	\$756,123	\$1,048,051	\$1,046,144	\$1,008,995	\$1,065,236	\$1,033,892
Receivables:	\$426,216	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$1,421,543	\$836,110	\$756,123	\$1,048,051	\$1,046,144	\$1,008,995	\$1,065,236	\$1,033,892
Liabilities & Encumbrances	(\$122,344)	(\$66,064)	(\$68,582)	(\$40,428)	(\$143,174)	(\$7,850)	(\$41,595)	\$0
<b>Net Fund Balance</b>	<b>\$1,299,199</b>	<b>\$770,045</b>	<b>\$687,541</b>	<b>\$1,007,623</b>	<b>\$902,970</b>	<b>\$1,001,145</b>	<b>\$1,023,641</b>	<b>\$1,033,892</b>