



THE PUBLIC SCHOOLS OF BROOKLINE
BROOKLINE, MASSACHUSETTS 02445

PHONE 617-730-2425
FAX 617-730-2108

WILLIAM H. LUPINI, Ed.D.
SUPERINTENDENT OF SCHOOLS

PETER C. ROWE
DEPUTY SUPERINTENDENT
FOR ADMINISTRATION AND FINANCE

Memorandum

TO: William H. Lupini, Superintendent of Schools

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

RE: FY15 Third Quarter Expenditure Report

DATE: April 28, 2015

The Third Quarter Expenditure Report for FY15 of the Public Schools of Brookline shows projected spending for the year at \$90,149,776 on a budget of \$90,805,518. This represents a projected expenditure surplus for the year of \$655,740 which is essentially unchanged from the Second Quarter Report. Additionally, due to a reduction to "Circuit Breaker" reimbursement by \$146,230 and a "Circuit Breaker" audit adjustment of \$34,946, total revenue against budget is down by \$181,176. The net impact of these two components yields a net surplus of \$474,564, which is in-line with the projected \$.5M FY15 end-of-year surplus on which FY16 Budget development was based.

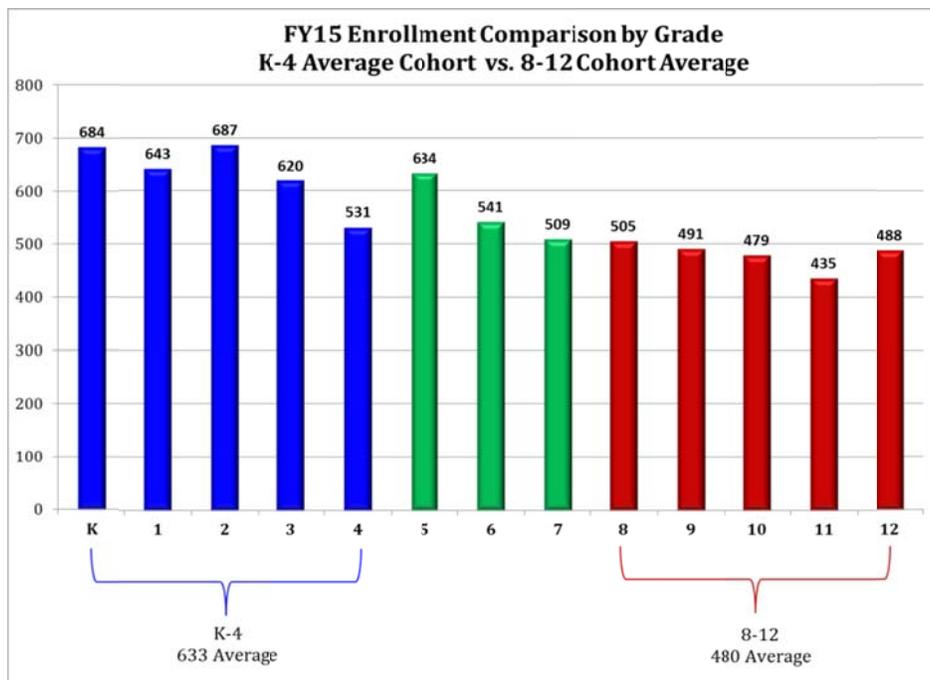
This expenditure projection is based on information available through the Third Quarter annualized for the year and incorporates all allocations for staff and programs driven by the continuation of enrollment growth. The department experienced the first mid-year class cohort in excess of 700 students, on record since the 1950's, when the FY15 Kindergarten cohort recorded 703 students on February 28. 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" in the near future. 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, but the Third Quarter projection for this account is down from the Second Quarter.

Major Highlights

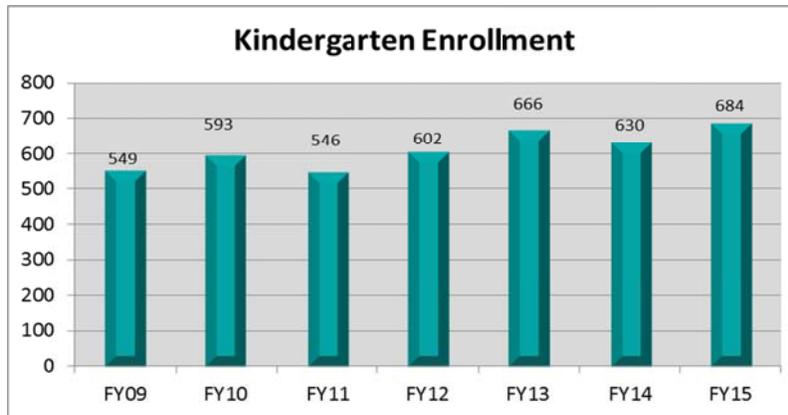
- Data available through the Third Quarter indicates that projected salary costs are within budget due to a disciplined hiring practice within our budget target. The final FY15 budget included growth of 30.1 professional positions which when mixed with a

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 10th consecutive year at the K-8 level, is not a new story in Brookline, but it continues to impact all aspects of our planning. Using Oct. 1st counts, 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.



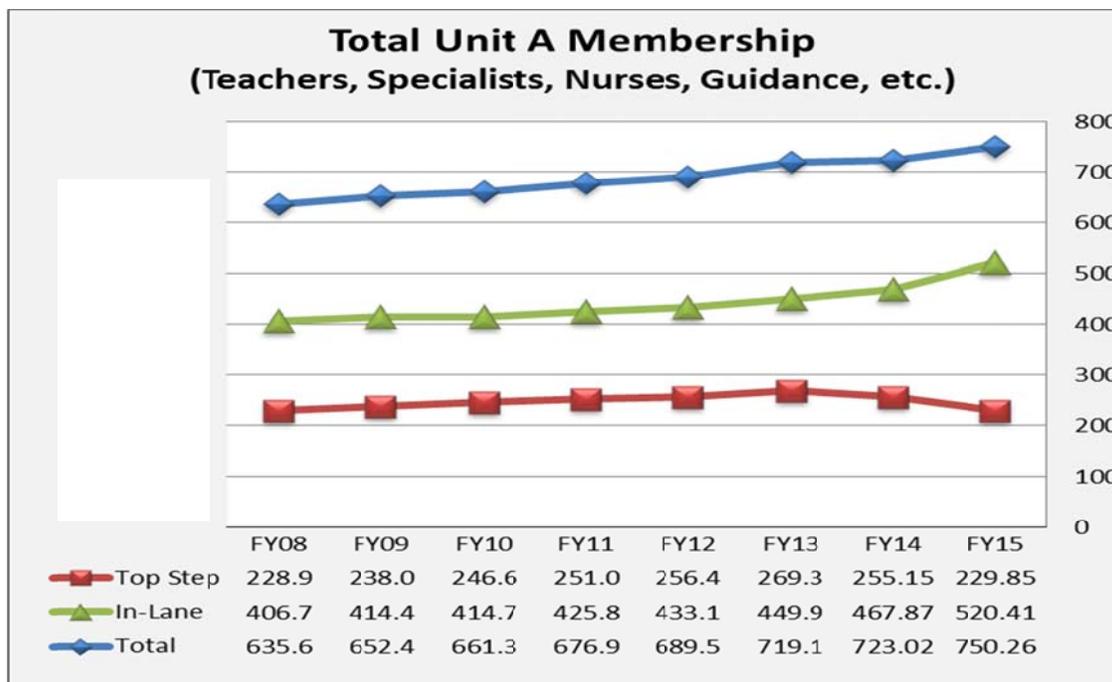
- For FY15, total K-8 elementary enrollment has continued the significant growth experienced in recent years – elementary enrollment is up 126 students to 5,354 students - with 684 Kindergarten students enrolled for October 1st. This is the highest Kindergarten enrollment in over 50 years. Kindergarten 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 Third Quarter data indicates that total General Fund staffing stands at 1,079.2 FTE vs. a staffing budget of 1,063.5 FTE. This 15.7 FTE positions over the original budget includes 11 FTE Classroom 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.



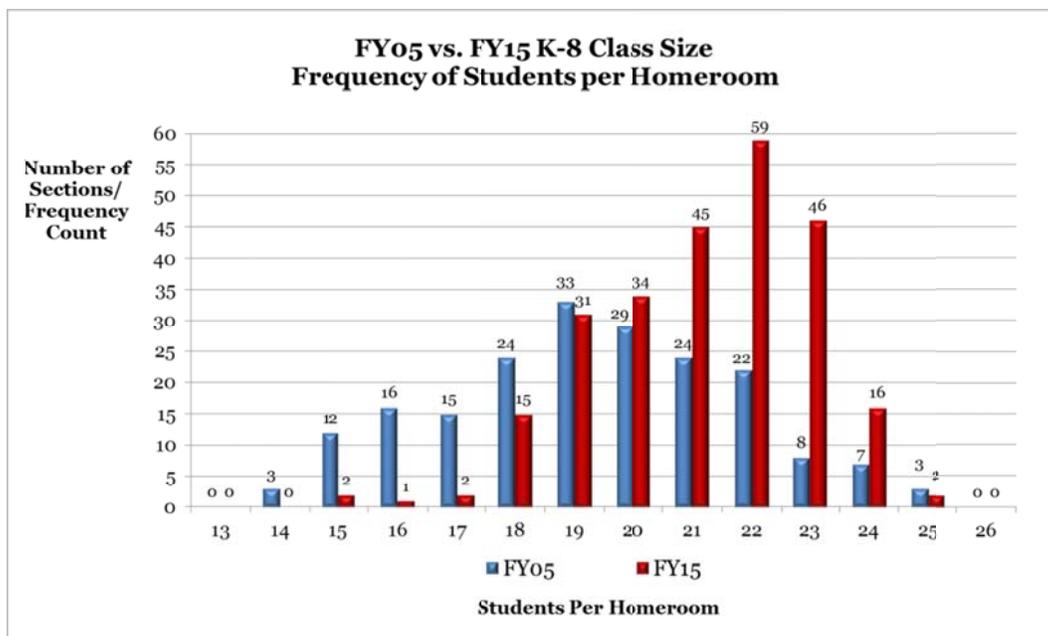
Primarily as a result of the creation of a new Top-Step on the last day of the FY12-FY14 BEU Unit A contract, a shift of the number of Top-Step individuals in observable in the FY15 staffing.

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 \$362K 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.

The FY15 Third Quarter Private Placement student count is 61, only slightly up from the FY15 First and Second Quarter count of 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 \$362K 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**

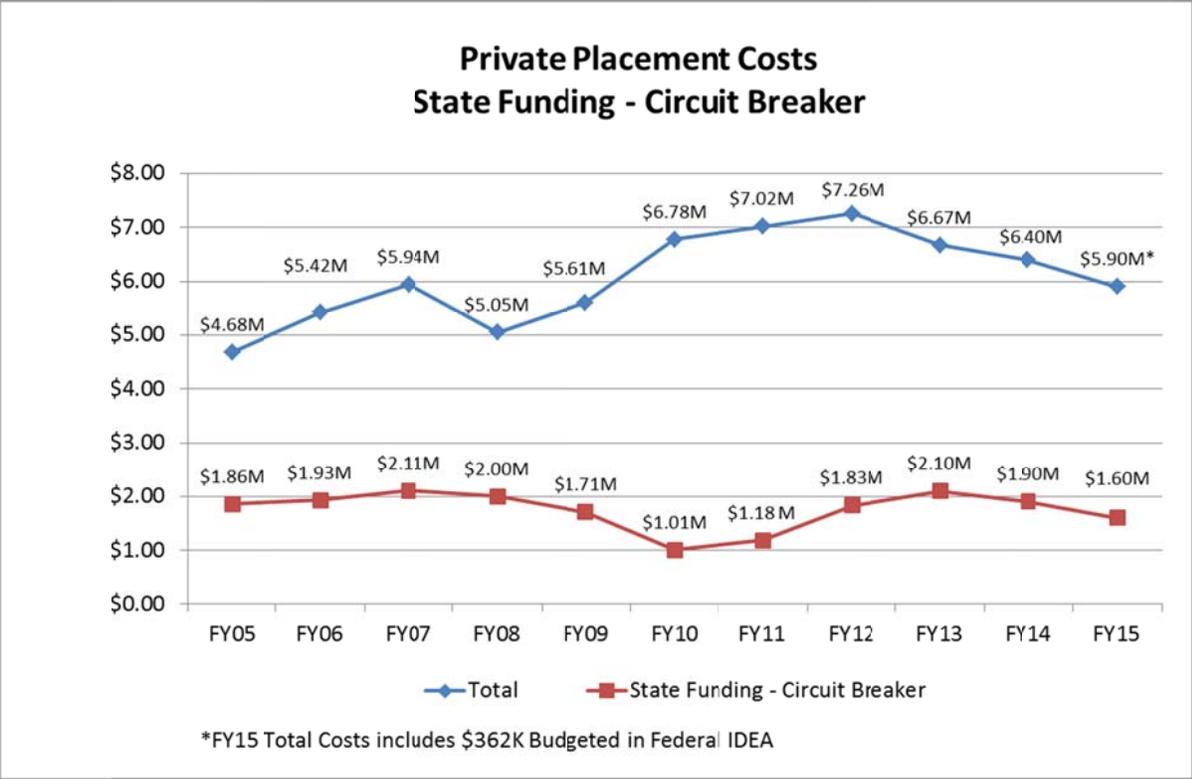
Fiscal Year	Count	Total	State Funding*
FY02	83	\$4.06M	\$700
FY03	80	\$4.44M	\$734
FY04	73	\$4.77M	\$1.02M
FY05	77	\$4.68M	\$1.86M
FY06	80	\$5.42M	\$1.93M
FY07	79	\$5.94M	\$2.11M
FY08	68	\$5.05M	\$2.00M
FY09	73	\$5.61M	\$1.71M
FY10	85	\$6.78M	\$1.01M
FY11	84	\$7.02M	\$1.18M
FY12	82	\$7.26M	\$1.83M
FY13	84	\$6.67M	\$2.1M
FY14	69	\$6.40M	\$1.90M
FY15	61	\$5.90M**	\$1.6M

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

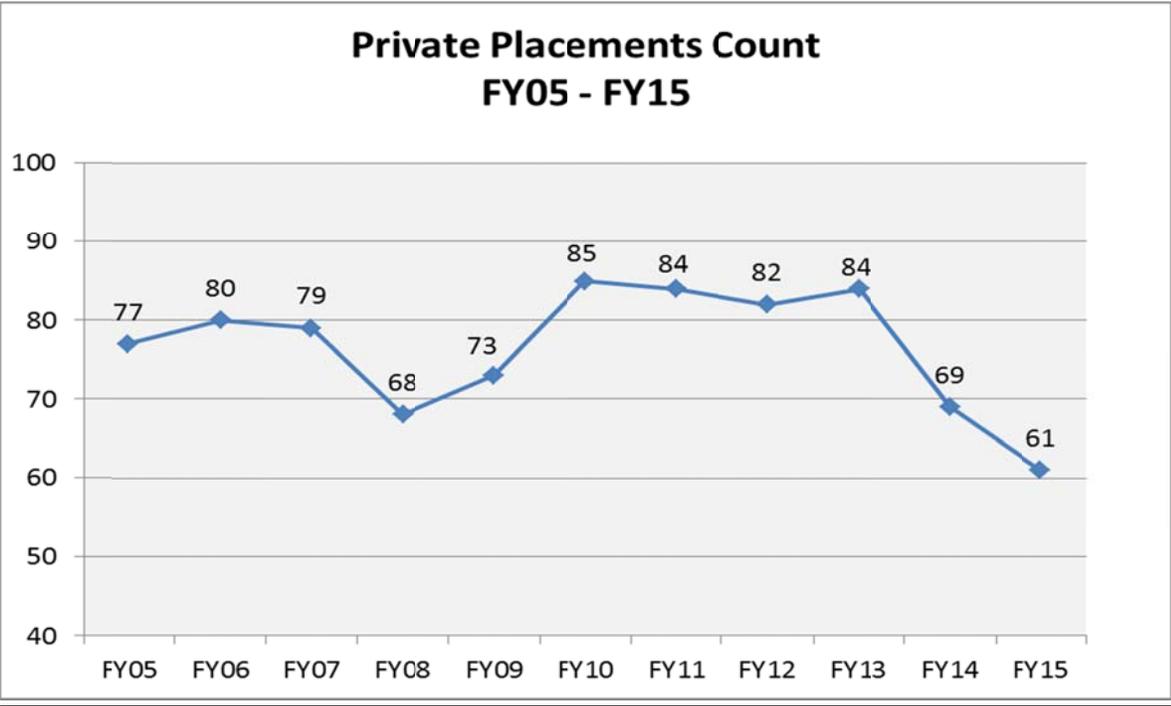
** Includes \$362K Budgeted in Federal IDEA

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 three (3) 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 and a five (5) year reduction in student placements.



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	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY15
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budgeted	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	122.75
EC Aides	25	18.7	13.7	17.9	18.23	21.32	21.24	17.97	16.18
Kindergarten Aides	0	0	0	0	14.34	13.5	12.66	12.66	13.29
1st Grade Aides	0	0	0	0	13.5	12.2	16	16.84	17.72
General Fund Total	166.4	178.2	152.7	154.18	167.66	174.12	173.94	163.99	169.944
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	39.516
EC Revolving Fund	0	0	3.4	3.4	3.4	3.4	3.4	3.4	3.4
Grant Funded Total	10.2	10.1	28.3	27.52	16.93	16.2	26.90	35.32	42.92
All Funds Total	176.6	188.3	181	181.7	184.6	190.32	200.84	199.31	212.86

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 over budget, by \$49K primarily for In-Town Special Education service, the projection for the year has been reduced by \$53K since the Second 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 \$81K 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 a \$362K reserve as a potential liability for these unresolved unilateral placements and/or disputed placements. By year-end the department will need to estimate the amount of this reserve which should remain encumbered to cover these cases, which may take into next school year to be resolved. 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 \$133K available on a salary budget of \$77.5M which should be sufficient to cover any variability for the final Quarter of FY15.

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 Third Quarter Report
General Fund**

Program/ Function	FY15 Total Adj. Budget	---- Thru 3/31/15 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Administration 31050							
Personnel	\$1,096,497	\$838,151	\$0	\$838,151	76.44%	\$1,096,641	(\$144)
Services	\$286,975	\$158,075	\$50,202	\$208,277	72.58%	\$286,700	\$275
Supplies	\$22,727	\$16,703	\$2,264	\$18,967	83.46%	\$22,578	\$149
Other	\$79,773	\$77,349	\$2,152	\$79,501	99.66%	\$79,622	\$151
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$1,485,972	\$1,090,278	\$54,618	\$1,144,896	77.05%	\$1,485,541	\$431
Supervision 31100							
Personnel	\$4,927,330	\$3,678,195	\$0	\$3,678,195	74.65%	\$4,887,246	\$40,084
Services	\$74,428	\$70,918	\$2,672	\$73,590	98.87%	\$74,145	\$283
Supplies	\$135,127	\$7,628	\$1,103	\$8,731	6.46%	\$134,731	\$396
Other	\$158,226	\$109,464	\$5,987	\$115,451	72.97%	\$157,951	\$275
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$5,295,111	\$3,866,205	\$9,762	\$3,875,967	73.20%	\$5,254,073	\$41,038
Transportation 31300							
Personnel	\$103,204	\$83,468	\$0	\$83,468	80.88%	\$105,841	(\$2,637)
Services	\$1,521,554	\$886,350	\$631,618	\$1,517,968	99.76%	\$1,570,942	(\$49,388)
Total	\$1,624,758	\$969,818	\$631,618	\$1,601,436	98.56%	\$1,676,783	(\$52,025)
Student Body Activities 31350							
Personnel	\$203,052	\$78,958	\$0	\$78,958	38.89%	\$207,484	(\$4,432)
Services	\$2,378	\$0	\$0	\$0	0.00%	\$2,300	\$78
Other	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$205,430	\$78,958	\$0	\$78,958	38.44%	\$209,784	(\$4,354)

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Educ Tech & Info Science 316031							
Personnel	\$2,049,971	\$1,412,999	\$0	\$1,412,999	68.93%	\$2,041,951	\$8,020
Services	\$125,025	\$87,392	\$9,992	\$97,384	77.89%	\$124,917	\$108
Supplies	\$209,320	\$110,343	\$43,378	\$153,721	73.44%	\$209,119	\$201
Other	\$34,643	\$27,027	\$3,164	\$30,191	87.15%	\$34,316	\$327
Capital	\$574,139	\$524,186	\$0	\$524,186	91.30%	\$573,991	\$148
Total	\$2,993,098	\$2,161,947	\$56,534	\$2,218,481	74.12%	\$2,984,294	\$8,804
Athletics/After School 31720							
Personnel	\$373,143	\$240,700	\$0	\$240,700	64.51%	\$376,874	(\$3,731)
Services	\$55,036	\$30,761	\$22,450	\$53,211	96.68%	\$54,915	\$121
Supplies	\$20,767	\$20,521	\$189	\$20,710	99.73%	\$20,710	\$57
Other	\$23,957	\$13,969	\$2,331	\$16,300	68.04%	\$23,833	\$124
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$472,903	\$305,951	\$24,970	\$330,921	69.98%	\$476,332	(\$3,429)
Psychological Services 31750							
Personnel	\$1,027,078	\$718,560	\$0	\$718,560	69.96%	\$1,028,022	(\$944)
Services	\$17,019	\$0	\$0	\$0	0.00%	\$16,958	\$61
Supplies	\$24,239	\$16,899	\$7,331	\$24,230	99.96%	\$24,230	\$9
Total	\$1,068,336	\$735,459	\$7,331	\$742,790	69.53%	\$1,069,210	(\$874)

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		Expended Amount	Encumbered Amount	Committed Amount			
Medical Services 31770							
Personnel	\$1,005,622	\$705,299	\$0	\$705,299	70.14%	\$940,375	\$65,247
Services	\$20,913	\$63	\$17	\$80	0.38%	\$20,792	\$121
Supplies	\$11,758	\$6,281	\$1,347	\$7,628	64.87%	\$11,628	\$130
Total	\$1,038,293	\$711,643	\$1,364	\$713,007	68.67%	\$972,795	\$65,498
Information Services 31780							
Personnel	\$527,286	\$395,841	\$0	\$395,841	75.07%	\$527,270	\$16
Services	\$95,077	\$80,567	\$8,197	\$88,764	93.36%	\$94,976	\$101
Supplies	\$246,238	\$204,004	\$4,416	\$208,420	84.64%	\$246,164	\$74
Other	\$1,200	\$1,200	\$0	\$1,200	100.00%	\$1,200	\$0
Capital	\$250,159	\$245,040	\$0	\$245,040	97.95%	\$250,040	\$119
Total	\$1,119,960	\$926,652	\$12,613	\$939,265	83.87%	\$1,119,650	\$310
Guidance 31790							
Personnel	\$2,569,066	\$1,856,062	\$0	\$1,856,062	72.25%	\$2,582,861	(\$13,795)
Services	\$20,070	\$245	\$0	\$245	1.22%	\$19,956	\$114
Supplies	\$13,927	\$3,105	\$981	\$4,086	29.34%	\$13,790	\$137
Other	\$4,773	\$3,946	\$522	\$4,468	0.00%	\$4,672	\$101
Total	\$2,607,836	\$1,863,358	\$1,503	\$1,864,861	71.51%	\$2,621,279	(\$13,443)
School Within A School 32200							
Personnel	\$374,204	\$220,553	\$0	\$220,553	58.94%	\$370,968	\$3,236
Services	\$2,324	\$1,572	\$0	\$1,572	67.64%	\$2,183	\$141
Supplies	\$8,000	\$5,757	\$0	\$5,757	71.96%	\$7,857	\$143
Total	\$384,528	\$227,882	\$0	\$227,882	59.26%	\$381,008	\$3,520

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World Languages 32250							
Personnel	\$3,742,888	\$2,546,826	\$0	\$2,546,826	68.04%	\$3,733,976	\$8,912
Services	\$10,694	\$491	\$0	\$491	4.59%	\$10,491	\$203
Supplies	\$95,171	\$59,749	\$26,867	\$86,616	91.01%	\$95,016	\$155
Other	\$4,660	\$145	\$230	\$375	8.05%	\$4,475	\$185
Capital	\$2,725	\$162	\$0	\$162	5.94%	\$2,562	\$163
Total	\$3,856,138	\$2,607,373	\$27,097	\$2,634,470	68.32%	\$3,846,520	\$9,618
ELL / ESL 32270							
Personnel	\$2,114,808	\$1,443,824	\$0	\$1,443,824	68.27%	\$2,151,934	(\$37,126)
Services	\$10,386	\$7,581	\$300	\$7,881	75.88%	\$10,281	\$105
Supplies	\$17,096	\$11,631	\$2,584	\$14,215	83.15%	\$16,996	\$100
Other	\$340	\$59	\$0	\$59	17.35%	\$214	\$126
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$2,142,630	\$1,463,095	\$2,884	\$1,465,979	68.42%	\$2,179,425	(\$36,795)
Visual Arts 32400							
Personnel	\$1,300,631	\$923,680	\$0	\$923,680	71.02%	\$1,293,347	\$7,284
Services	\$6,000	\$2,945	\$0	\$2,945	49.08%	\$5,846	\$154
Supplies	\$93,304	\$68,984	\$9,554	\$78,538	84.17%	\$93,193	\$111
Other	\$1,950	\$340	\$300	\$640	32.82%	\$1,885	\$65
Capital	\$554	\$554	\$0	\$554	100.06%	\$554	\$0
Total	\$1,402,439	\$996,503	\$9,854	\$1,006,357	71.76%	\$1,394,825	\$7,614
English/Language Arts 32500							
Personnel	\$2,798,326	\$1,986,837	\$0	\$1,986,837	71.00%	\$2,833,079	(\$34,753)
Services	\$1,548	\$550	\$0	\$550	35.53%	\$1,335	\$213
Supplies	\$224,628	\$150,985	\$31,304	\$182,289	81.15%	\$224,300	\$328
Other	\$2,000	\$1,200	\$219	\$1,419	70.95%	\$1,904	\$96
Total	\$3,026,502	\$2,139,572	\$31,523	\$2,171,095	71.74%	\$3,060,618	(\$34,116)

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

Program/ Function	FY15 Total Adj. Budget	---- Thru 3/31/15 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Mathematics 32600							
Personnel	\$3,672,248	\$2,628,367	\$0	\$2,628,367	71.57%	\$3,626,062	\$46,186
Services	\$8,812	\$8,431	\$337	\$8,768	99.50%	\$8,768	\$44
Supplies	\$162,030	\$116,656	\$17,214	\$133,870	82.62%	\$161,870	\$160
Other	\$7,351	\$4,461	\$313	\$4,774	64.94%	\$7,232	\$119
Total	\$3,850,441	\$2,757,915	\$17,864	\$2,775,779	72.09%	\$3,803,932	\$46,509
Performing Arts 32650							
Personnel	\$1,949,106	\$1,366,009	\$0	\$1,366,009	70.08%	\$1,967,262	(\$18,156)
Services	\$16,966	\$10,515	\$3,096	\$13,611	80.23%	\$16,763	\$203
Supplies	\$45,873	\$32,693	\$1,135	\$33,828	73.74%	\$45,284	\$589
Other	\$1,101	\$834	\$0	\$834	75.75%	\$934	\$167
Capital	\$4,000	\$0	\$0	\$0	0.00%	\$0	\$4,000
Total	\$2,017,046	\$1,410,051	\$4,231	\$1,414,282	70.12%	\$2,030,243	(\$13,197)
Physical Education 32700							
Personnel	\$1,850,058	\$1,295,941	\$0	\$1,295,941	70.05%	\$1,877,629	(\$27,571)
Services	\$5,300	\$2,885	\$1,141	\$4,026	75.96%	\$5,126	\$174
Supplies	\$28,822	\$16,650	\$880	\$17,530	60.82%	\$28,688	\$134
Other	\$3,745	\$1,476	\$209	\$1,685	44.99%	\$3,586	\$159
Total	\$1,887,926	\$1,316,952	\$2,230	\$1,319,182	69.87%	\$1,915,029	(\$27,103)
Special Education 32760							
Personnel	\$16,346,574	\$11,712,840	\$0	\$11,712,840	71.65%	\$16,282,235	\$64,339
Services	\$6,005,513	\$1,748,467	\$1,288,188	\$3,036,655	50.56%	\$5,515,561	\$489,952
Supplies	\$106,397	\$49,597	\$44,156	\$93,753	88.12%	\$105,996	\$401
Other	\$14,924	\$13,606	\$917	\$14,523	97.31%	\$14,788	\$136
Total	\$22,473,408	\$13,524,510	\$1,333,261	\$14,857,771	66.11%	\$21,918,580	\$554,828

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

Program/ Function	FY15 Total Adj. Budget	---- Thru 3/31/15 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Literacy Specialists 32770							
Personnel	\$1,561,054	\$1,105,784	\$0	\$1,105,784	70.84%	\$1,599,701	(\$38,647)
Services	\$42,074	\$19,200	\$10,000	\$29,200	69.40%	\$41,944	\$130
Supplies	\$28,268	\$695	\$0	\$695	2.46%	\$28,049	\$219
Other	\$37,050	\$11,720	\$0	\$0	0.00%	\$36,985	\$65
Total	\$1,668,446	\$1,137,399	\$10,000	\$1,135,679	68.07%	\$1,706,679	(\$38,233)
Health Education 32780							
Personnel	\$399,442	\$311,592	\$0	\$311,592	78.01%	\$385,219	\$14,223
Services	\$34,800	\$24,875	\$900	\$25,775	74.07%	\$34,613	\$187
Supplies	\$8,199	\$4,693	\$18	\$4,711	57.46%	\$7,996	\$203
Other	\$18,000	\$7,650	\$800	\$8,450	46.94%	\$17,861	\$139
Total	\$460,441	\$348,810	\$1,718	\$350,528	76.13%	\$445,689	\$14,752
Science 32850							
Personnel	\$2,798,568	\$1,909,623	\$0	\$1,909,623	68.24%	\$2,745,814	\$52,754
Services	\$8,369	\$5,624	\$2,088	\$7,712	92.15%	\$8,258	\$111
Supplies	\$145,394	\$132,011	\$10,944	\$142,955	98.32%	\$145,311	\$83
Other	\$2,350	\$0	\$0	\$0	0.00%	\$2,256	\$94
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$2,954,681	\$2,047,258	\$13,032	\$2,060,290	69.73%	\$2,901,639	\$53,042
Social Studies 32900							
Personnel	\$2,615,444	\$1,804,437	\$0	\$1,804,437	68.99%	\$2,594,854	\$20,590
Services	\$8,035	\$7,931	\$0	\$7,931	98.71%	\$7,931	\$104
Supplies	\$111,314	\$110,780	\$0	\$110,780	99.52%	\$111,224	\$90
Other	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$2,734,793	\$1,923,148	\$0	\$1,923,148	70.32%	\$2,714,009	\$20,784

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

Program/ Function	FY15 Total Adj. Budget	---- Thru 3/31/15 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Career & Ed. Techn. 32920							
Personnel	\$696,065	\$494,573	\$0	\$494,573	71.05%	\$702,990	(\$6,925)
Services	\$5,732	\$4,096	\$406	\$4,502	78.54%	\$5,627	\$105
Supplies	\$52,426	\$30,400	\$7,948	\$38,348	73.15%	\$51,783	\$643
Other	\$150	\$150	\$0	\$150	100.00%	\$150	\$0
Capital	\$11,296	\$2,953	\$0	\$2,953	26.14%	\$2,953	\$8,343
Total	\$765,669	\$532,172	\$8,354	\$540,526	70.60%	\$763,503	\$2,166
Kindergarten 33150							
Personnel	\$2,772,378	\$1,926,916	\$0	\$1,926,916	69.50%	\$2,808,808	(\$36,430)
Supplies	\$14,965	\$6,695	\$1,880	\$8,575	57.30%	\$14,775	\$190
Total	\$2,787,343	\$1,933,611	\$1,880	\$1,935,491	69.44%	\$2,823,583	(\$36,240)
Elementary 33200							
Personnel	\$13,704,903	\$9,833,380	\$0	\$9,833,380	71.75%	\$13,697,092	\$7,811
Services	\$279,676	\$146,888	\$130,364	\$277,252	99.13%	\$279,608	\$68
Supplies	\$160,734	\$105,209	\$35,281	\$140,490	87.41%	\$160,611	\$123
Other	\$46,451	\$4,533	\$420	\$4,953	10.66%	\$46,186	\$265
Capital	\$33,950	\$10,792	\$0	\$10,792	31.79%	\$33,792	\$158
Total	\$14,225,714	\$10,100,802	\$166,065	\$10,266,867	72.17%	\$14,217,289	\$8,425
High School 33300							
Personnel	\$1,003,657	\$621,490	\$0	\$621,490	61.92%	\$983,520	\$20,137
Services	\$323,323	\$158,144	\$88,093	\$246,237	76.16%	\$323,089	\$235
Supplies	\$91,654	\$51,622	\$19,371	\$70,993	77.46%	\$91,534	\$120
Other	\$22,848	\$13,902	\$2,725	\$16,627	72.77%	\$22,627	\$221
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$1,441,482	\$845,158	\$110,189	\$955,347	66.28%	\$1,420,770	\$20,713

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

Program/ Function	FY15 Total Adj. Budget	---- Thru 3/31/15 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
General Instruction 33400							
Personnel	\$1,718,806	\$693,327	\$0	\$693,327	40.34%	\$1,708,478	\$10,328
Services	\$6,600	\$0	\$100	\$100	1.51%	\$6,531	\$70
Supplies	\$27,244	\$6,422	\$898	\$7,320	26.87%	\$27,109	\$135
Other	\$92,081	\$0	\$0	\$0	0.00%	\$44,666	\$47,415
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$1,844,731	\$699,749	\$998	\$700,747	37.99%	\$1,786,784	\$57,948
Building Services 34250							
Personnel	\$2,303,062	\$1,681,019	\$0	\$1,681,019	72.99%	\$2,313,132	(\$10,070)
Services	\$517,857	\$414,448	\$103,676	\$518,123	100.05%	\$518,123	(\$266)
Supplies	\$132,029	\$125,453	\$6,077	\$131,530	99.62%	\$131,530	\$499
Other	\$100	\$0	\$0	\$0	0.00%	\$0	\$100
Capital	\$16,409	\$7,126	\$0	\$7,126	43.43%	\$7,126	\$9,283
Total	\$2,969,457	\$2,228,046	\$109,753	\$2,337,798	78.73%	\$2,969,911	(\$454)
Gross School Dept. Budget							
Personnel	\$77,604,475	\$54,515,251	\$0	\$54,515,251	70.25%	\$77,470,666	\$133,810
Services	\$9,512,487	\$3,879,014	\$2,353,835	\$6,203,649	65.22%	\$9,068,678	\$443,807
Supplies	\$2,237,651	\$1,472,166	\$277,120	\$1,749,286	78.18%	\$2,232,072	\$5,579
Other	\$557,673	\$293,031	\$20,289	\$297,132	53.28%	\$507,343	\$50,330
Capital	\$893,232	\$790,813	\$0	\$790,813	88.53%	\$871,018	\$22,214
Total	\$90,805,518	\$60,950,274	\$2,651,244	\$63,601,518	70.04%	\$90,149,776	\$655,740
% of Appr Bud.							
Special Revenues Funds:							
Tuition and Facilities Funds:	(\$825,744)					(\$825,744)	\$0
Circuit Breaker Funds:	(\$1,902,739)					(\$1,721,563)	(\$181,176)
Revolving Fund Reimbursement	(\$150,680)					(\$150,680)	\$0
Other Revenue	(\$1,083,780)					(\$1,083,780)	\$0
Town Appropriation:	\$86,842,575					\$86,368,009	\$474,564

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

FUNCTION:	ACCOUNT	FY15 TOTAL ADJ. BUDGET	PROJECTED AS OF 3/31/15	SURPLUS/ (DEFICIT)
<u>ADMINISTRATION & SUPPORT:</u>				
Administration:	31050	1,485,972	1,485,541	431
Supervision:	31100	5,295,111	5,254,073	41,038
Information Services:	31780	1,119,960	1,119,650	310
Transportation:	31300	1,624,758	1,676,783	(52,025)
High School Support:	33300	1,441,482	1,420,770	20,713
General Instruction:	33400	1,844,731	1,786,784	57,948
Building Services:	34250	<u>2,969,457</u>	<u>2,969,911</u>	<u>(454)</u>
TOTAL:		\$15,781,473	\$15,713,511	\$67,962
<u>STUDENT SERVICES:</u>				
Psychological Services:	31750	1,068,336	1,069,210	(874)
Medical Services:	31770	1,038,293	972,795	65,498
Guidance:	31790	2,607,836	2,621,279	(13,443)
Engl. Lang. Learners / ESL:	32270	2,142,630	2,179,425	(36,795)
Special Education:	32760	<u>22,473,408</u>	<u>21,918,580</u>	<u>554,828</u>
TOTAL:		\$29,330,504	\$28,761,289	\$569,215
<u>EXTRA CURRICULAR ACTIVITIES:</u>				
Student Body Activities:	31350	205,430	209,784	(4,354)
Athletics/After School:	31720	<u>472,903</u>	<u>476,332</u>	<u>(3,429)</u>
TOTAL:		\$678,333	\$686,116	(\$7,783)
<u>CURRICULUM & INSTRUCTION:</u>				
Education Tech and Info Services	31600	2,993,098	2,984,294	8,804
School-Within-A-School:	32200	384,528	381,008	3,520
World Language:	32250	3,856,138	3,846,520	9,618
Visual Arts:	32400	1,402,439	1,394,825	7,614
English/Language Arts:	32500	3,026,502	3,060,618	(34,116)
Mathematics:	32600	3,850,441	3,803,932	46,509
Performing Arts:	32650	2,017,046	2,030,243	(13,197)
Physical Education:	32700	1,887,926	1,915,029	(27,103)
Literacy Specialists:	32770	1,668,446	1,706,679	(38,233)
Health Education:	32780	460,441	445,689	14,752
Science:	32850	2,954,681	2,901,639	53,042
Social Studies:	32900	2,734,793	2,714,009	20,784
Career & Techn. Education:	32920	765,669	763,503	2,166
Kindergarten:	33150	2,787,343	2,823,583	(36,240)
Elementary:	33200	14,225,714	14,217,289	8,425
TOTAL:		\$45,015,206	\$44,988,860	\$26,346
GROSS SCHOOL DEPT. BUDGET:		\$90,805,516	\$90,149,776	\$655,740
Tuition and Facilities Funds:		(\$825,744)	(\$825,744)	\$0
Circuit Breaker Funds:		(\$1,902,739)	(\$1,721,563)	(\$181,176)
Revolving Fund Reimbursement		(\$150,680)	(\$150,680)	\$0
Supplementary:		(\$1,083,780)	(\$1,083,780)	\$0
Town Appropriation:		\$86,842,573	\$86,368,009	\$474,564

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

FUNCTION:	ACCOUNT	FY15 TOTAL ADJ. BUD.	PROJECTED AS OF 3/31/15	SURPLUS/ (DEFICIT)
Administrative, Supervision and General Instruction				
Administration	31050	\$1,485,972	\$1,485,541	\$431
Supervision	31100	\$5,295,111	\$5,254,073	\$41,038
General Instruction	33400	<u>\$1,844,731</u>	<u>\$1,786,784</u>	<u>\$57,948</u>
Sub-Total:		\$8,625,815	\$8,526,398	\$99,417
Building/Transportation Services				
Transportation	31300	\$1,624,758	\$1,676,783	(\$52,025)
Building Services	34250	<u>\$2,969,457</u>	<u>\$2,969,911</u>	<u>(\$454)</u>
Sub-Total:		\$4,594,215	\$4,646,694	(\$52,479)
Students, Non-Academic				
Student Activities	31350	\$205,430	\$209,784	(\$4,354)
Athletics	31720	\$472,903	\$476,332	(\$3,429)
Performing Arts	32650	<u>\$2,017,046</u>	<u>\$2,030,243</u>	<u>(\$13,197)</u>
Sub-Total:		\$2,695,379	\$2,716,359	(\$20,980)
Information Technology				
Instructional Technology	31780	<u>\$1,119,960</u>	<u>\$1,119,650</u>	<u>\$310</u>
Sub-Total:		\$1,119,960	\$1,119,650	\$310
Guidance and Medical Services				
Psychological Services	31750	\$1,068,336	\$1,069,210	(\$874)
Medical Services	31770	\$1,038,293	\$972,795	\$65,498
Guidance	31790	<u>\$2,607,836</u>	<u>\$2,621,279</u>	<u>(\$13,443)</u>
Sub-Total:		\$4,714,465	\$4,663,284	\$51,182
Mainstream Student Academic Program Accounts				
Educational Tech and Info Services	31600	\$2,993,098	\$2,984,294	\$8,804
School-Within-A-School	32200	\$384,528	\$381,008	\$3,520
World Language	32250	\$3,856,138	\$3,846,520	\$9,618
Visual Arts	32400	\$1,402,439	\$1,394,825	\$7,614
English / Language Arts	32500	\$3,026,502	\$3,060,618	(\$34,116)
Mathematics	32600	\$3,850,441	\$3,803,932	\$46,509
Physical Education	32700	\$1,887,926	\$1,915,029	(\$27,103)
Health Education	32780	\$460,441	\$445,689	\$14,752
Science	32850	\$2,954,681	\$2,901,639	\$53,042
Social Studies	32900	\$2,734,793	\$2,714,009	\$20,784
Career and Technical Education	32920	\$765,669	\$763,503	\$2,166
BHS Support	33300	<u>\$1,441,482</u>	<u>\$1,420,770</u>	<u>\$20,713</u>
Sub-Total:		\$25,758,138	\$25,631,835	\$126,303

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

FUNCTION:	ACCOUNT	FY15 TOTAL ADJ. BUD.	PROJECTED AS OF 3/31/15	SURPLUS/ (DEFICIT)
Special Challenge Academic Accounts				
English Language Learners / ESL	32270	\$2,142,630	\$2,179,425	(\$36,795)
Special Education	32760	\$22,473,408	\$21,918,580	\$554,828
Literacy Specialists	32770	<u>\$1,668,446</u>	<u>\$1,706,679</u>	<u>(\$38,233)</u>
Sub-Total:		\$26,284,485	\$25,804,684	\$479,801
Elementary & Pre-Elementary Student Academic				
Kindergarten	33150	\$2,787,343	\$2,823,583	(\$36,240)
Elementary	33200	<u>\$14,225,714</u>	<u>\$14,217,289</u>	<u>\$8,425</u>
Sub-Total:		\$17,013,057	\$17,040,872	(\$27,815)
GROSS SCHOOL DEPT. BUDGET:		\$90,805,516	\$90,149,776	\$655,740
TUITION AND FACILITIES FUNDS:		(\$825,744)	(\$825,744)	\$0
CIRCUIT BREAKER:		(\$1,902,739)	(\$1,721,563)	(\$181,176)
REVOLVING FUND REIMBURSEMENT		(\$150,680)	(\$150,680)	\$0
SUPPLEMENTARY:		(\$1,083,780)	(\$1,083,780)	\$0
Town Appropriation:		\$86,842,573	\$86,518,689	\$474,564

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

Fiscal Year	Appropriation Amount	Percent Growth	Actual Spending	Percent Growth	Year End Surplus/Deficit	Special Education Prog. Costs *	Percent Growth
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	\$90,805,518	5.42%	\$90,149,776	5.28%	\$655,742	\$21,918,580	0.35%
Total Ten Year Increase		50.30%		49.22%			55.21%
Average Annual Growth		4.81%		4.76%			5.96%

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**

Attachment 2

**Total BPS
Total Special Education
Special Education
Percent of Total**

Final FY10 Expenditures	Final FY11 Expenditures	Final FY12 Expenditures	Final FY13 Expenditures	Final FY14 Expenditures	Projected FY15 Expenditures	FY10 - FY15 6-Year Expenditure Growth	
\$ 72,515,419	\$ 75,521,702	\$ 78,443,875	\$ 81,673,260	\$ 85,627,608	\$ 90,149,776	\$ 17,634,357	24.8%
\$ 18,871,798	\$ 19,610,115	\$ 20,075,062	\$ 20,845,716	\$ 21,842,551	\$ 21,918,580	\$ 3,046,782	17.8%
26.02%	25.97%	25.59%	25.52%	25.51%	24.31%	17.28%	

**Total Special Education,
Transportation and Medical
Special Education
Percent of Total
Total w/o Special Education,
Transportation and Medical
Non-Special Education
Percent of Total**

Final FY10 Expenditures	Final FY11 Expenditures	Final FY12 Expenditures	Final FY13 Expenditures	Final FY14 Expenditures	Projected FY15 Expenditures	FY10 - FY15 6-Year Expenditure Growth	
\$ 21,141,499	\$ 22,146,194	\$ 22,648,038	\$ 23,452,551	\$ 24,387,936	\$ 24,568,158	\$ 3,426,659	17.7%
29.2%	29.3%	28.9%	28.7%	28.5%	27.3%		
\$ 51,373,920	\$ 53,375,508	\$ 55,795,837	\$ 58,220,709	\$ 61,239,672	\$ 65,581,618	\$ 14,207,698	27.5%
70.8%	70.7%	71.1%	71.3%	71.5%	72.7%		

FY15 Third 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 third quarter report shows total revenues of \$1,142,166 against expenses of \$884,012. In addition, BACE has collected \$185,062 in deferred revenue for summer programs which will be realized in FY16. 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 third 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 third quarter report shows revenues of \$792,692 against direct expenses of \$410,279. 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 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 third quarter report shows revenues of \$237,895 against \$361,481 in expenses. Additional Spring revenues are forthcoming, currently projected at \$104K. Despite this, we are still projecting a loss of approximately \$70K this year.

While we will be transitioning some of these centralized responsibilities to the Fee Collector in FY16 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 as we finalize all Budget decisions for FY16.

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 \$72,350 against expenses of \$65,803. 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 \$18K.

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 third quarter report shows revenues of \$1,799,131 against \$1,646,176 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 third quarter shows revenues of \$1,775,133 against expenses of \$1,473,587. 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. FY15 will also experience a \$65K one time charge for upgrading our POS system.

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.

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. Additionally, DESE issued an audit finding disqualifying a small percentage of our claims, reducing our allocation by an additional \$35K. Offsetting a portion of this is the timing of state payments, which will in effect reduce the shortfall to a \$181K 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 FY15, and our decrease in state funding under the Circuit Breaker program.

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

Fund SE22 Adult Education

	FY09 Period Ending 6/30/09	FY10 Period Ending 6/30/10	FY11 Period Ending 6/30/11	FY12 Period Ending 6/30/12	FY13 Period Ending 6/30/13	FY14 Period Ending 3/31/14	FY14 Period Ending 6/30/14	FY15 Period Ending 3/31/15
Revenue	\$1,209,613	\$1,339,181	\$1,422,283	\$1,176,205	\$1,183,305	\$1,092,724	\$1,319,122	\$1,142,166
Expense	(\$1,257,442)	(\$1,125,689)	(\$1,127,346)	(\$1,088,223)	(\$1,151,968)	(\$828,877)	(\$1,141,161)	(\$884,012)
Net Income Sub-Total	(\$47,829)	\$213,492	\$294,937	\$87,982	\$31,337	\$263,847	\$177,961	\$258,154
General Fund Transfers	\$0	\$0	\$0	\$0	(\$50,680)	\$0	(\$50,680)	\$0
Net Income Total	(\$47,829)	\$213,492	\$294,937	\$87,982	(\$19,343)	\$263,847	\$127,281	\$258,154
Cash Balance At End of Period	\$537,585	\$771,691	\$946,386	\$1,116,648	\$1,220,126	\$1,059,439	\$1,414,350	\$1,369,804
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$537,585	\$771,691	\$946,386	\$1,116,648	\$1,220,126	\$1,059,439	\$1,414,350	\$1,369,804
Liabilities & Encumbrances	(\$418,634)	(\$442,861)	(\$319,006)	(\$353,684)	(\$476,504)	(\$1,290)	(\$492,767)	(\$4,580)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Balance	\$118,951	\$328,830	\$627,381	\$762,964	\$743,622	\$1,058,149	\$921,583	\$1,365,224

Fund SE23 Use of School Buildings

	FY09 Period Ending 6/30/09	FY10 Period Ending 6/30/10	FY11 Period Ending 6/30/11	FY12 Period Ending 6/30/12	FY13 Period Ending 6/30/13	FY14 Period Ending 3/31/14	FY14 Period Ending 6/30/14	FY15 Period Ending 3/31/15
Revenue	\$112,386	\$208,768	\$125,804	\$106,075	\$98,188	\$108,140	\$146,253	\$118,959
Expense	(\$92,309)	(\$159,187)	(\$127,904)	(\$64,483)	(\$114,991)	(\$45,915)	(\$68,737)	(\$182,836)
Net Income Sub-Total	\$20,077	\$49,581	(\$2,100)	\$41,592	(\$16,803)	\$62,226	\$77,516	(\$63,877)
General Fund Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Income Total	\$20,077	\$49,581	(\$2,100)	\$41,592	(\$16,803)	\$62,226	\$77,516	(\$63,877)
Cash Balance At End of Period	\$101,585	\$139,081	\$134,952	\$177,544	\$174,862	\$222,162	\$241,616	\$190,026
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$101,585	\$139,081	\$134,952	\$177,544	\$174,862	\$222,162	\$241,616	\$190,026
Liabilities & Encumbrances	(\$10,015)	(\$2,000)	(\$1,439)	(\$1,000)	(\$15,121)	(\$195)	(\$4,359)	(\$16,646)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Balance	\$91,570	\$137,081	\$133,513	\$176,544	\$159,741	\$221,967	\$237,257	\$173,380

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

Fund SE52 Non-Resident Tuition

	FY09 Period Ending 6/30/09	FY10 Period Ending 6/30/10	FY11 Period Ending 6/30/11	FY12 Period Ending 6/30/12	FY13 Period Ending 6/30/13	FY14 Period Ending 3/31/14	FY14 Period Ending 6/30/14	FY15 Period Ending 3/31/15
Revenue	\$567,119	\$773,033	\$518,068	\$839,902	\$906,767	\$762,531	\$1,005,143	\$792,692
Expense	(\$267,205)	(\$517,527)	(\$226,871)	(\$705,098)	(\$413,442)	(\$275,449)	(\$447,213)	(\$410,279)
Net Income Sub-Total	\$299,914	\$255,506	\$291,196	\$134,804	\$493,325	\$487,082	\$557,930	\$382,413
General Fund Transfers	(\$371,251)	(\$386,251)	(\$442,249)	(\$293,445)	(\$490,016)	\$0	(\$716,451)	\$0
Net Income Total	(\$71,337)	(\$130,745)	(\$151,053)	(\$158,641)	\$3,309	\$487,082	(\$158,521)	\$382,413
Cash Balance At End of Period	\$848,072	\$625,688	\$587,962	\$361,951	\$423,852	\$872,117	\$229,371	\$603,772
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$848,072	\$625,688	\$587,962	\$361,951	\$423,852	\$872,117	\$229,371	\$603,772
Liabilities & Encumbrances	(\$133,371)	(\$75,733)	(\$67,370)	\$0	(\$52,718)	(\$13,901)	(\$17,438)	(\$9,168)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Balance	\$714,701	\$549,955	\$520,592	\$361,951	\$371,134	\$858,216	\$211,933	\$594,604

Fund SE26 School Athletics

	FY09 Period Ending 6/30/09	FY10 Period Ending 6/30/10	FY11 Period Ending 6/30/11	FY12 Period Ending 6/30/12	FY13 Period Ending 6/30/13	FY14 Period Ending 3/31/14	FY14 Period Ending 6/30/14	FY15 Period Ending 3/31/15
Revenue	\$279,933	\$284,061	\$288,676	\$312,904	\$290,869	\$346,520	\$392,162	\$237,895
Expense	(\$330,146)	(\$358,387)	(\$342,835)	(\$341,596)	(\$382,069)	(\$332,092)	(\$521,572)	(\$361,481)
Net Income Sub-Total	(\$50,214)	(\$74,326)	(\$54,159)	(\$28,692)	(\$91,200)	\$14,428	(\$129,410)	(\$123,586)
General Fund Transfers	\$50,214	\$74,326	\$54,159	\$28,692	\$91,200	\$0	\$100,601	\$0
Net Income Total	\$0	\$0	\$0	\$0	\$0	\$14,428	(\$28,809)	(\$123,586)
Cash Balance At End of Period	\$28,040	\$27,291	\$6,286	\$47,158	\$61,459	\$14,428	\$28,809	(\$94,683)
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$28,040	\$27,291	\$6,286	\$47,158	\$61,459	\$14,428	\$28,809	(\$94,683)
Liabilities & Encumbrances	(\$18,770)	(\$27,291)	(\$6,286)	(\$16,535)	(\$61,459)	(\$87,255)	(\$28,809)	\$0
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Balance	\$9,270	\$0	\$0	\$30,623	\$0	(\$72,827)	\$0	(\$94,683)

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

Fund SE27 School Restaurant

	FY09 Period Ending 6/30/09	FY10 Period Ending 6/30/10	FY11 Period Ending 6/30/11	FY12 Period Ending 6/30/12	FY13 Period Ending 6/30/13	FY14 Period Ending 3/31/14	FY14 Period Ending 6/30/14	FY15 Period Ending 3/31/15
Revenue	\$114,852	\$138,924	\$136,853	\$125,558	\$85,118	\$73,176	\$102,730	\$72,350
Expense	(\$103,345)	(\$106,224)	(\$103,799)	(\$140,183)	(\$71,370)	(\$71,927)	(\$99,096)	(\$65,803)
Net Income	\$11,507	\$32,700	\$33,054	(\$14,625)	\$13,748	\$1,249	\$3,634	\$6,547
Cash Balance At End of Period	\$84,854	\$117,553	\$150,607	\$140,129	\$149,731	\$152,566	\$159,103	\$165,278
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$84,854	\$117,553	\$150,607	\$140,129	\$149,731	\$152,566	\$159,103	\$165,278
Liabilities & Encumbrances	\$0	\$0	\$0	(\$4,147)	\$0	(\$1,586)	(\$5,738)	(\$5,367)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Balance	\$84,854	\$117,553	\$150,607	\$135,982	\$149,731	\$150,980	\$153,365	\$159,911

Fund SE28 Summer School

	FY09 Period Ending 6/30/09	FY10 Period Ending 6/30/10	FY11 Period Ending 6/30/11	FY12 Period Ending 6/30/12	FY13 Period Ending 6/30/13	FY14 Period Ending 3/31/14	FY14 Period Ending 6/30/14	FY15 Period Ending 3/31/15
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)	(\$136,641)	(\$136,641)	(\$108,951)
Net Income Sub-Total	(\$50,482)	(\$36,749)	(\$30,693)	(\$46,139)	(\$36,017)	(\$28,589)	(\$28,589)	(\$26,984)
General Fund Transfers	\$50,482	\$36,749	\$30,693	\$46,139	\$36,017	\$0	\$37,136	\$0
Net Income Total	\$0	\$0	\$0	\$0	\$0	(\$28,589)	\$8,547	(\$26,984)
Cash Balance At End of Period	\$3,940	\$0	\$0	\$0	\$0	(\$29,845)	\$8,609	(\$18,375)
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$3,940	\$0	\$0	\$0	\$0	(\$29,845)	\$8,609	(\$18,375)
Liabilities & Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0	(\$8,609)	\$0
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Balance	\$3,940	\$0	\$0	\$0	\$0	(\$29,845)	\$0	(\$18,375)

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

Fund SE20 Early Childhood Ed.

	FY09 Period Ending 6/30/09	FY10 Period Ending 6/30/10	FY11 Period Ending 6/30/11	FY12 Period Ending 6/30/12	FY13 Period Ending 6/30/13	FY14 Period Ending 3/31/14	FY14 Period Ending 6/30/14	FY15 Period Ending 3/31/15
Revenue	\$1,442,247	\$1,557,995	\$1,656,550	\$1,947,697	\$1,976,792	\$1,631,135	\$2,122,866	\$1,799,131
Expense	(\$1,746,241)	(\$1,860,237)	(\$2,004,188)	(\$2,325,918)	(\$2,162,186)	(\$1,681,422)	(\$2,177,399)	(\$1,646,176)
Net Income Sub-Total	(\$303,994)	(\$302,242)	(\$347,639)	(\$378,221)	(\$185,394)	(\$50,287)	(\$54,533)	\$152,955
General Fund Transfers	\$294,339	\$294,339	\$191,701	\$194,905	\$198,803	\$0	\$253,839	\$0
Net Income Total	(\$9,655)	(\$7,903)	(\$155,938)	(\$183,316)	\$13,409	(\$50,287)	\$199,306	\$152,955
Cash Balance At End of Period	\$528,295	\$523,328	\$243,052	\$48,056	\$253,099	\$71,520	\$351,739	\$437,805
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$528,295	\$523,328	\$243,052	\$48,056	\$253,099	\$71,520	\$351,739	\$437,805
Liabilities & Encumbrances	(\$173,949)	(\$177,219)	(\$91)	\$0	(\$191,634)	\$0	(\$183,514)	(\$116,608)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Balance	\$354,346	\$346,109	\$242,961	\$48,056	\$61,465	\$71,520	\$168,225	\$321,197

Fund SE25 School Lunch

	FY09 Period Ending 6/30/09	FY10 Period Ending 6/30/10	FY11 Period Ending 6/30/11	FY12 Period Ending 6/30/12	FY13 Period Ending 6/30/13	FY14 Period Ending 3/31/14	FY14 Period Ending 6/30/14	FY15 Period Ending 3/31/15
Revenue	\$1,761,868	\$1,956,206	\$2,129,497	\$2,250,802	\$2,041,672	\$1,787,596	\$2,458,804	\$1,775,133
Expense	(\$1,655,619)	(\$1,744,285)	(\$1,888,501)	(\$2,005,312)	(\$2,096,235)	(\$1,747,515)	(\$2,312,781)	(\$1,473,587)
Net Income Sub-Total	\$106,249	\$211,921	\$240,996	\$245,490	(\$54,563)	\$40,081	\$146,024	\$301,546
General Fund Transfers	\$0	\$0	\$0	\$0	(\$150,000)	\$0	(\$150,000)	\$0
Net Income Total	\$106,249	\$211,921	\$240,996	\$245,490	(\$204,563)	\$40,081	(\$3,976)	\$301,546
Cash Balance At End of Period	(\$138,852)	\$79,612	\$238,217	\$506,214	\$313,903	\$501,168	\$316,458	\$590,687
Receivables:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	(\$138,852)	\$79,612	\$238,217	\$506,214	\$313,903	\$501,168	\$316,458	\$590,687
Liabilities & Encumbrances	(\$18,566)	(\$26,396)	(\$50,232)	(\$21,486)	(\$33,738)	(\$30,922)	(\$40,269)	(\$12,952)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Balance	(\$157,418)	\$53,216	\$187,986	\$484,728	\$280,165	\$470,247	\$276,189	\$577,735

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

Fund SE14 CH76:12A METCO

	FY09 Period Ending 6/30/09	FY10 Period Ending 6/30/10	FY11 Period Ending 6/30/11	FY12 Period Ending 6/30/12	FY13 Period Ending 6/30/13	FY14 Period Ending 3/31/14	FY14 Period Ending 6/30/14	FY15 Period Ending 3/31/15
Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expense	(\$71,595)	(\$57,216)	\$0	\$0	\$0	\$0	\$0	\$0
Net Income	(\$71,595)	(\$57,216)	\$0	\$0	\$0	\$0	\$0	\$0
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
Net Fund Balance	\$38,739	\$53,118						

Fund SEB3 Circuit Breaker

	FY09 Period Ending 6/30/09	FY10 Period Ending 6/30/10	FY11 Period Ending 6/30/11	FY12 Period Ending 6/30/12	FY13 Period Ending 6/30/13	FY14 Period Ending 3/31/14	FY14 Period Ending 6/30/14	FY15 Period Ending 3/31/15
Revenue	\$1,278,647	\$1,185,699	\$1,291,163	\$2,466,501	\$2,142,130	\$1,472,353	\$2,220,051	\$1,347,174
Expense	(\$1,885,520)	(\$1,687,159)	(\$1,409,938)	(\$2,105,991)	(\$2,038,098)	(\$1,309,269)	(\$2,142,130)	(\$1,288,407)
Net Income Sub-Total	(\$606,873)	(\$501,460)	(\$118,775)	\$360,511	\$104,032	\$163,084	\$77,921	\$58,767
General Fund Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Income Total	(\$606,873)	(\$501,460)	(\$118,775)	\$360,511	\$104,032	\$163,084	\$77,921	\$58,767
Cash Balance At End of Period	\$995,327	\$836,110	\$756,123	\$1,048,051	\$1,046,144	\$1,073,237	\$1,065,236	\$1,088,658
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	\$1,073,237	\$1,065,236	\$1,088,658
Liabilities & Encumbrances	(\$122,344)	(\$66,064)	(\$68,582)	(\$40,428)	(\$143,174)	(\$7,130)	(\$41,595)	(\$6,250)
Net Fund Balance	\$1,299,199	\$770,045	\$687,541	\$1,007,623	\$902,970	\$1,066,106	\$1,023,641	\$1,082,408