



THE PUBLIC SCHOOLS OF BROOKLINE
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SUPERINTENDENT OF SCHOOLS

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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: FY11 Third Quarter Expenditure Report

DATE: April 28, 2011

The Third Quarter Expenditure Report for FY11 of The Public Schools of Brookline shows projected spending for the year at \$75,446,847 on a budget of \$75,346,929. This represents a projected expenditure deficit for the year of \$99,918. This expenditure projection is based on information available through the Third Quarter annualized for the year and incorporates growth during the quarter for Special Education staffing and transportation costs. This projection incorporates funds and adjustments voted by Town Meeting and the School Committee as part of a supplementary appropriation, resulting from the final FY11 State budget. These actions also include the Federal "Jobs Bill", ARRA and "Circuit Breaker" funding as additions to the FY11 budget. Each of these factors has had a favorable impact on FY11 funding, and taken together they have allowed the release of \$650K of "one-time" funds for re-appropriation in FY12.

Expenditure Projection

Separate from the increases we have experienced in the Third Quarter, the major factor affecting this expenditure projection is stabilization to the level of spending for Special Education Private Placements and related contracted services, when compared to FY10 and as we have progressed through FY11. We are seeing stability in the projection for high cost students, both in line with the FY11 budget and in line with a cost and head count comparison to FY10. This projection incorporates a full year of expenditures for all the currently known Private Placement cases and an estimate for the "Ancillary Services" category. These projected costs, taken together, yield a projection which is within budget for Special Education contracted services and contingencies.

Salary and Transportation projections, on the other hand, have continued to grow since the Second Quarter, resulting in this deficit projection, with the largest increase coming within the

Special Education Aide (7.0 FTE) category. Total salaries are over budget by \$300K. This figure includes all staff allocated to cover our increasing enrollment, an offset for the Title One Literacy Staff reduction (.75 FTE), an additional sixth Grade allocation to Devotion School (1.2 FTE), an increase to ELL staffing (0.6 FTE), an increase of 2.0 FTE Special Education Nurses and the cost of nine (9) classroom Aides (7.56 FTE) to certain Grade 1 sections where Dual Certification Interns were not available.

Through the Second Quarter these additions were offset by contingency reserves and the savings in our total salary accounts from turnover. The continued growth of positions into the Third Quarter has outstripped our contingency reserves. Additionally, Transportation costs have spiked upward during this same period, due to additional demand for both In-Town and Out-of-Town routed vehicles.

Special Education

Within salary accounts expenditure patterns for Special Education programs through the Third Quarter show a staffing pattern of teachers and professional staff over budget by \$187K, with aide staffing 9.3 FTE’s in excess of budget. This number has seen an increase of 7.03 FTEs in the Third Quarter resulting from the need to create 6 new 1:1 positions, 2 of which are at the Early Childhood level for new students. This is partly a reflection of the desire to keep students at programs within the District and partly the result of new cases, not anticipated at budget development. The budgeted count for Classroom aides for this year is 171.9 FTE (all funds) compared to an actual count of 180.3 FTE. This pattern of increasing Aide allocations through the year is very similar to FY10 and was manageable from Special Education contingencies though mid-year, but the large increase in the Third Quarter has pushed us beyond our budget limits.

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

	FY08	FY08	FY09	FY09	FY10	FY10	FY11	FY11
	Budgeted	Actual	Budgeted	Actual	Budgeted	Actual	Budgeted	Actual
Instructional Aides	6.0	6.9	5.7	0.0	0.0	0.0	0.0	0.0
Aides	127.8	134.5	135.5	159.5	138.0	139.0	130.3	135.0
EC Aides	19.6	25.0	18.9	18.7	15.3	13.7	13.2	17.9
General Fund Total	153.4	166.4	160.1	178.2	153.3	152.7	143.5	152.9
ARRA Grants	0.0	0.0	0.0	0.0	7.2	11.8	11.8	11.8
SPED Grant	10.2	10.2	10.2	10.1	10.2	13.1	12.3	12.3
EC Revolving Fund	0.0	0.0	0.0	0.0	3.4	3.4	3.4	3.4
Grant Funded Total	10.2	10.2	10.2	10.1	20.8	28.3	27.5	27.5
All Funds Total	163.6	176.6	170.3	188.3	174.1	181.0	171.9	180.3

Third Quarter FY11 data indicates a significant change from the pattern we experienced within Special Education Private Placements at the beginning of last school year. The FY11 Special Education budget was increased to reflect the service levels experienced in FY10 when final spending was close to \$1M over budget. The Special Education department experienced a redesign of the administrative structure implemented in FY10. The consolidation of services under a Director of Special Education and the creation of Team Facilitators at each K-8 Elementary school have put a management infrastructure into place that has allowed for building-based accountability. The implementation of the Special Education module of the district's Student Data Management System has allowed for integrated data management and reporting. Finally, 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 this school year, is the corresponding FY11 initiative to meet similar goals.

While the pattern of Private Placements costs for FY11 shows stability when compared to FY10, this stability points to the variability that can exist from year to year within this account, and is the result of high cost students moving from in-school programs, moving into the district and/or receiving other program placement assignments. Currently we are projecting for the cost of 84 students compared to 85 in FY10.

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	\$6.80M	\$1.18M

*FY02 and FY03 State Funding = "50/50 Program"

FY04 – FY11 State Funding = Circuit Breaker

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 shows certain cost and student count stability the detail of activity within the department includes a large corps of very complex service needs within a growing population. While more students are being served at cost effective in-district programs the demand on overall service is growing.

A review of the aide staffing in FY10 showed that there had been a significant change in the pattern of aide turnover in FY10 - higher retention rate of first year staff - compared to FY09, and prior years. For FY11, we have seen an increase in the number of first year aides above FY10, but we also see that retention – especially from 2nd to 3rd step instructional aides – is higher than past experience. The change in mix for FY11 does not have an increased budget implication.

Analysis of Classroom Aides by Step (Category 2)

<u>Step</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>
1	108.1	67.6	76.1
2	26.1	53.7	33.9
3	21.5	11.3	33
4	14.8	16.7	6.4
5	8.5	17	12
6	5	6.9	14.8
7	19.9	26.6	26.1
	203.9	199.8	202.5

Transportation

Expenditure projections for FY11 Transportation services show a spending increase in the Third Quarter of \$62K. Transportation service is expected to respond to the needs and program assignments of student service decisions, which frequently do not consider transportation consequences. Special Education transportation provides a mix of In-Town and Out-of Town services. Third Quarter growth has come in both categories including the addition of a wheel chair vehicle to our In-Town service and the addition of one routed vehicle as well as some additional weekend school-to-home runs for specific Out-of-town services.

Additional demand has been put on the Transportation unit by the Runkle School transportation service for FY11 and FY12 while Runkle School is undergoing renovation and the school is relocated to Old Lincoln School, but the cost of this service does not affect the General Fund budget. This service is fully captured within the Runkle School project budget. The decision to provide double runs of the Runkle buses has allowed for significant savings within the Runkle School project budget. The initial cost estimate for transportation service was \$860K. Actual costs are expected to be \$397K. We expect to show continued success for the remainder of this

year and next with the current routing which will save \$463K for other uses within the project budget.

Additionally for FY11, the school department has contributed \$30K to the cost of the “Recreation Bus” and the Athletics department, working closely with the Recreation Department, will be able to allocate the Recreation bus for athletic trips where cost effective.

Major Highlights

- For FY11, we have experienced a significant increase in total K-8 elementary enrollment (up 183 students to 4652) with FY11 Kindergarten students - at the high end of our projections. The total Kindergarten population enrolled as of October 1, 2010 was 546, down from the FY10 level of 593 but in line with the 552 in FY09.
- The number of teachers (and Administrators) retiring at the end of FY10 were at a higher than expected level, essentially in line with FY09 and FY08. Total retirements for FY10 were 18.7 FTE staff compared with 15.6 FTE staff at the end of FY09, 16.55 FTE staff at the end of FY08, 28.72 FTE staff at the end of FY07, 27.9 FTE staff at the end of FY06 and 13.9 FTE staff at the end of FY05.
- Staff turnover in non-retirement categories – resignations and non-renewals – dropped back to FY07 levels. FY11 – 26.0 FTE, FY10 - 41.7 FTE, FY09 – 35.95 FTE, FY08 – 52.8 FTE, FY07 – 28.4 FTE, FY06 – 36.7 FTE.
- Teacher new hires remained high at 60.35 FTE positions compared to 50.5 FTE in FY10, 62.6 FTE in FY09, 88.8 FTE new hires in FY08, 68.5 FTE in FY07, 58.3 FTE in FY06, 68.0 FTE in FY05 and 51.3 FTE in FY04.
- Teacher leaves for the year are stable at FY11 – 8.75FTE, FY10 - 8.05 FTE, FY09 - 12.4 FTE, and FY08 - 13.8 FTE, while returns from leave are down with FY11 – 5.4 FTE, FY10 – 10.95, FY09 -9.9 FTE and FY08 - 5.2 FTE.

Supplementary and One Time Funding

This report has projected expenditures based upon appropriated funds and adjustments voted by Fall Town Meeting and the School Committee as part of a supplementary appropriation resulting from the final FY11 State budget. The actions taken included an increase to the General Fund of an additional \$95,368 and an increase to Circuit Breaker funding of \$170,159. Additionally, Federal appropriations resulted in increased allocations of \$37K of ARRA funding and \$549K of “Jobs Bill” funding. As a result of these increases the \$650K of “one-time” funds originally appropriated as part of the FY11 spending plan have been release for re-appropriation in FY12. In summary the funding changes are:

Revenue Sources	FY2011 Budget		
	4/8/2010 <u>As Voted</u>	11/15/2010 <u>Modification</u>	11/15/2010 <u>As Voted</u>
General Fund	\$ 71,947,765	\$ 95,368	\$ 72,043,133
ARRA	\$ 1,118,592	\$ 37,020	\$ 1,155,612
"Jobs Bill"	\$ -	\$ 549,129	\$ 549,129
Circuit Breaker Funds	\$ 1,012,645	\$ 170,159	\$ 1,182,804
Tuition and Fees	\$ 386,251	\$ -	\$ 386,251
Facility Rental	\$ 30,000	\$ -	\$ 30,000
One Time Funds	\$ 650,000	\$ (650,000)	\$ -
	\$ 75,145,253	\$ 201,676	\$ 75,346,929

While this action allows the \$650K to be re-appropriated in FY12, the FY11 Budget of the school department is still supported by two (2) allocations of “One-Time” Funds. Federal ARRA funding at \$1,155,612 and Federal “Jobs Bill” funds at \$549,129 total just over \$1.7M. Neither of these Federal fund sources will be recurring in FY12 creating a significant gap in structural funding for ongoing spending. While the re-appropriation of \$650K of local funds will help to fill a portion of this gap for FY12, this strategy will not be possible for the long term.

The appropriation increase of \$201,676 has been distributed to three purposes, to restore the supply and equipment cuts made in the creation of the original FY11 Budget and an increase to the contingency reserve. The specifics are:

Appropriation Uses

Supply Accounts	\$ 73,892
Technology Accounts	\$ 50,000
Contingency Reserve	\$ 77,784
	\$ 201,676

Enrollment

For the Public Schools of Brookline, total enrollment K-12 is up 161 students to 6,378 students K-12 for the 2010-2011 school year, compared to 6,217 for the 2009-2010 school year. Early Childhood Programs remained level at 279 students.

Total K-8 enrollment has risen in FY11 by 183 students. This is a continuation of the growth in K-8 enrollment experienced during the past six school years. During this period, K-8 enrollment

has grown by 762 students. While the entering Kindergarten class is smaller than the class that entered last year (546 compared to 593) it remains at the high end of the projection models. This pattern points to continued growth in the K-8 population for the next three years. The current enrollment pattern has large class cohorts (ranging from 530 to 621) at each grade K-5 with significantly smaller cohorts (426-448) at grades 6-8. It is this bulge which will put pressure on both the budget and classroom capacity during the next three (3) years, if high Kindergarten enrollment continues, as it is expected to.

The result of this growth in Elementary enrollment is that the K-8 Elementary class “section” count has risen from 211 in FY09 to 226 in FY11 and elementary average class size has increased to 20.76 K-8 from 20.41 in FY10 (both years include substantially separate students). Anticipating enrollment growth the budget allowed for 7.1 FTE for new sections and specialist teachers K-8. Enrollment pressure over projection has resulted in one (1) additional class section, and 0.2 FTE specialist teacher. Within this total enrollment growth the English Language Learner K-8 population has risen significantly in FY11. October 1st counts show an ELL enrollment of 494 students compared to 444 in FY10. This growth in ELL enrollment has led to an increase of 0.6 FTE English Language Learner teaching staff.

Enrollment patterns at Brookline High School have continued to show a slow drop. FY11 BHS enrollment on October 1st was 1,726 students, a drop of 22 students from FY10 and down from an FY04 high of 1,916, a loss of 190 students over this six (6) year period. We have essentially reached the bottom of the drop in total High School enrollment, as 8th Grade classes of similar size to graduation cohorts move into BHS. After three more years of relatively flat enrollment in the low 1,700’s - ending in FY2014 - we will see the High School enrollment again rise, and move above the 1,900 student level by FY2016, and continuing to grow to 2,100 by FY2018. The current (FY11) K-3 cohort of students is 2,271. Given our historic pattern of strong cohort survival we should anticipate a High School enrollment in this range by FY 2020.

Salary – Funding Step and Lane Growth

The FY11 budget was developed with the expectation that staff retirements would be low – high single digits – with the consequence that the cost of step and lane changes for teachers would not be as significantly offset by budget savings from the anticipated turnover of staff – primarily retirements – as experienced in past years. As a result we budgeted \$500K for the cost of step increases, to cover a liability that at Gross is estimated at \$1.05M. The final count for this year shows that actual retirements were higher than expected (18.7 FTE) and higher than our experience in either of the last two years. This higher than expected retirement count helped us to achieve some savings in the total salary accounts that have offset the cost of the Title One Literacy Staff reduction (.75 FTE), the additional sixth Grade allocation to Devotion School (1.2 FTE), the increase to ELL staffing (0.6 FTE) and the cost of nine (9) classroom Aides (7.56 FTE) to certain Grade 1 sections, where Dual Certification Interns were not available.

Our First Quarter data indicates that a total of 65.75 FTE’s resigned, retired, took a leave or were newly funded positions. The counts are: Retirements 18.7 FTE @ \$82,292, Leaves 8.75 FTE @ \$68,030 and Resignations/Non-Renewals 26.0 FTE @ \$65,498. Replacing them are 5.4 FTE individuals returning from leave/changing assignment at an average salary of \$71,994 and 60.35

FTE's newly hired staff at an average salary of \$53,745. Additionally, 12.3 FTE net new positions were added to the budget at an average salary of \$56,200. Using this analysis the savings within this turnover is \$896,048 and when paired with the \$500K budgeted for step and lane growth has provided funding for the \$1.05M estimate needed to fund Step increases leaving \$346K available. These additional funds have effectively offset the cost of the positions listed above and some of the cost of the additional Special Education Aides listed in the following section.

FY11 Staff Change Summary

	<u>FTE's</u>	<u>Average Salary</u>	<u>Total Salary</u>	<u>Savings</u>
New Hires	60.35	\$53,745	\$3,243,507	
Return from Leave	5.4	\$71,994	\$388,768	
Total Additions	65.75		\$3,632,275	
Leaves	8.75	\$68,030	\$595,261	
Retirements	18.7	\$82,292	\$1,538,865	
Resignations/Non-renewals	26	\$65,498	\$1,702,937	
New Positions	12.3	\$56,200	\$691,260	
Total Positions Available	65.75		\$4,528,323	\$896,048

Conclusion

This report summarizes the significant elements that are affecting the spending patterns of the Public Schools of Brookline for the current year, FY11. The spending beyond budget we have experienced in the Third Quarter will need to result in actions to slow spending in the Final Quarter of the year. Additionally, the review of alternative resources to bring to support the current level of spending is appropriate. With the exception of available funds which may have accrued within the Special Education Federal IDEA Grant there are very limited resources to deal with projected over spending. The consequence of utilizing “one time funds” would limit the potential availability of these funds for FY12 and beyond. What we learned in FY10 is that even with good planning we can experience funding and spending events that upset our reasonable expectations. What we see this year is a more stable spending pattern overall, but with pockets of pressure. The perspective needs to be that FY11 is a prelude to FY12, which has been premised on staffing reductions inconsistent with the actual staffing pattern we have experienced during the Third Quarter. Any staffing growth beyond budget that remains in place through FY11 will challenge our FY12 Budget planning.

The data within this report shows the significant complications placed on our budget choices as growing enrollment and growing Special Education costs require increased funding. These patterns are not expected to abate anytime in the near future. Enrollments are projected to continue at the current pace for the foreseeable future, and young children with significant disabilities are growing as a percentage of our total service population, putting an increasing demand on our special programs and services. Continuing to plan with a multi-year horizon and taking actions to manage costs effectively, over the long term, will yield the best budget

outcomes as we continue to face growing demand for our programs and services beyond the current year.

THE PUBLIC SCHOOLS OF BROOKLINE
TEN YEAR TREND (FY02 - FY11)

Fiscal Year	Appropriation Amount	Percent Growth	Actual Spending	Percent Growth	Year End Surplus/Deficit	Special Education Prog. Costs *	Percent Growth
2002 Actual	\$50,718,074	6.11%	\$50,496,949	5.97%	\$221,125	\$10,439,754	13.63%
2003 Actual	\$52,864,478	4.23%	\$52,670,037	4.30%	\$194,441	\$11,104,448	6.37%
2004 Actual	\$54,167,582	2.46%	\$53,936,109	2.40%	\$231,473	\$11,668,892	5.08%
2005 Actual	\$56,825,064	4.91%	\$56,713,501	5.15%	\$111,563	\$12,417,985	6.42%
2006 Actual	\$60,414,543	6.32%	\$60,414,543	6.53%	\$0	\$14,122,176	13.72%
2007 Actual	\$62,916,637	4.14%	\$62,916,637	4.14%	\$0	\$15,676,812	11.01%
2008 Actual	\$65,296,114	3.78%	\$64,786,212	2.97%	\$509,902	\$15,395,752	-1.79%
2009 Actual	\$70,773,226	8.39%	\$70,987,572	9.57%	(\$214,346)	\$17,124,783	11.23%
2010 Actual	\$71,528,950	1.07%	\$72,515,419	2.15%	(\$986,469)	\$18,871,798	10.20%
2011 Projected	\$75,346,929	5.34%	\$75,446,847	4.04%	(\$99,918)	\$19,248,265	1.99%
Total Ten Year Increase		48.56%		49.41%			84.37%
Average Annual Growth		4.67%		4.72%			7.79%

Notes:

* FY11 Appropriation amount includes \$1.55M in ARRA Special Education Funding, \$1.18M from Circuit Breaker, \$549K in "Jobs Bill" funding and \$416,251 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
FY06 - FY11**

Attachment 2

	Final FY06 Expenditures	Final FY07 Expenditures	Final FY08 Expenditures	Final FY09 Expenditures	Final FY10 Expenditures	Projected FY11 Expenditures	FY06 - FY11 6-Year Expenditure Growth	
Total BPS	\$ 60,414,513	\$ 62,916,637	\$ 64,786,212	\$ 70,987,572	\$ 72,515,419	\$ 75,446,847	\$ 15,032,334	24.9%
Total Special Education (SPED)	\$ 14,122,176	\$ 15,676,812	\$ 15,395,752	\$ 17,124,783	\$ 18,871,798	\$ 19,248,265	\$ 5,126,089	36.3%
SPED Percent of Total	23.38%	24.92%	23.76%	24.12%	26.02%	25.51%	34.10%	

	Final FY06 Expenditures	Final FY07 Expenditures	Final FY08 Expenditures	Final FY09 Expenditures	Final FY10 Expenditures	Projected FY11 Expenditures	FY06 - FY11 6-Year Expenditure Growth	
Total SPED, Transportation and Medical	\$ 16,167,864	\$ 17,790,019	\$ 17,552,415	\$ 19,330,740	\$ 21,141,499	\$ 21,864,900	\$ 5,697,036	35.2%
SPED Percent of Total	26.8%	28.3%	27.1%	27.2%	29.2%	29.0%		
Total w/o SPED, Transportation and Medical	\$ 44,246,649	\$ 45,126,618	\$ 47,233,797	\$ 51,656,832	\$ 51,373,920	\$ 53,581,947	\$ 9,335,298	21.1%
Non-SPED Percent of Total	73.2%	71.7%	72.9%	72.8%	70.8%	71.0%		

**THE PUBLIC SCHOOLS OF BROOKLINE
FY2011 THIRD QUARTER REPORT**

FUNCTION:	ACCOUNT	FY11 TOTAL ADJ. BUDGET	PROJECTED AS OF 3/31/11	SURPLUS/ (DEFICIT)
<u>ADMINISTRATION & SUPPORT:</u>				
Administration:	31050	1,229,405	1,229,483	(78)
Supervision:	31100	4,250,513	4,230,339	20,174
Information Services:	31780	852,885	852,814	71
Transportation:	31300	1,504,510	1,595,154	(90,644)
High School Support:	33300	954,024	959,524	(5,500)
General Instruction:	33400	1,692,090	1,459,130	232,961
Building Services:	34250	<u>2,697,488</u>	<u>2,696,451</u>	<u>1,037</u>
TOTAL:		\$13,180,915	\$13,022,893	\$158,022
<u>STUDENT SERVICES:</u>				
Psychological Services:	31750	774,141	781,886	(7,745)
Medical Services:	31770	977,544	1,021,481	(43,937)
Guidance:	31790	2,193,581	2,199,245	(5,664)
Engl. Lang. Learners / ESL:	32270	1,666,324	1,669,711	(3,387)
Special Education:	32760	<u>19,069,829</u>	<u>19,248,265</u>	<u>(178,436)</u>
TOTAL:		\$24,681,419	\$24,920,587	(\$239,168)
<u>EXTRA CURRICULAR ACTIVITIES:</u>				
Student Body Activities:	31350	222,862	222,862	0
Athletics/After School:	31720	<u>543,169</u>	<u>543,225</u>	<u>(56)</u>
TOTAL:		\$766,031	\$766,087	(\$56)
<u>CURRICULUM & INSTRUCTION:</u>				
Education Tech and Info Services	31600	2,132,254	2,128,289	3,965
School-Within-A-School:	32200	397,013	396,500	513
World Language:	32250	3,158,778	3,158,410	368
Visual Arts:	32400	1,231,396	1,233,356	(1,960)
English/Language Arts:	32500	2,605,846	2,609,246	(3,400)
Mathematics:	32600	3,368,392	3,373,138	(4,746)
Performing Arts:	32650	1,795,298	1,797,961	(2,663)
Physical Education:	32700	1,496,217	1,502,922	(6,705)
Literacy Specialists:	32770	1,199,629	1,205,101	(5,472)
Health Education:	32780	320,378	327,534	(7,156)
Science:	32850	2,422,725	2,420,196	2,530
Social Studies:	32900	2,231,122	2,229,864	1,258
Career & Techn. Education:	32920	764,020	761,129	2,891
Kindergarten:	33150	2,080,012	2,079,815	197
Elementary:	33200	11,515,482	11,513,816	1,666
TOTAL:		\$36,718,564	\$36,737,279	(\$18,715)
GROSS SCHOOL DEPT. BUDGET:		\$75,346,929	\$75,446,847	(\$99,918)
Tuition and Facilities Funds:		(\$416,251)	(\$416,251)	\$0
Circuit Breaker Funds:		(\$1,182,804)	(\$1,182,804)	\$0
General Fund Reduction		(\$549,129)	(\$549,129)	\$0
ARRA Funding		(\$1,155,612)	(\$1,155,612)	\$0
Supplementary:		\$0	\$0	\$0
Town Appropriation:		\$72,043,133	\$72,143,051	(\$99,918)

**THE PUBLIC SCHOOLS OF BROOKLINE
FY2011 THIRD QUARTER REPORT**

FUNCTION:	ACCOUNT	FY11 TOTAL ADJ. BUD.	PROJECTED AS OF 3/31/11	SURPLUS/ (DEFICIT)
Administrative, Supervision and General Instruction				
Administration	31050	\$1,229,405	\$1,229,483	(\$78)
Supervision	31100	\$4,250,513	\$4,230,339	\$20,174
General Instruction	33400	<u>\$1,692,090</u>	<u>\$1,459,130</u>	<u>\$232,961</u>
Sub-Total:		\$7,172,008	\$6,918,951	\$253,057
Building/Transportation Services				
Transportation	31300	\$1,504,510	\$1,595,154	(\$90,644)
Building Services	34250	<u>\$2,697,488</u>	<u>\$2,696,451</u>	<u>\$1,037</u>
Sub-Total:		\$4,201,998	\$4,291,605	(\$89,607)
Students, Non-Academic				
Student Activities	31350	\$222,862	\$222,862	\$0
Athletics	31720	\$543,169	\$543,225	(\$56)
Performing Arts	32650	<u>\$1,795,298</u>	<u>\$1,797,961</u>	<u>(\$2,663)</u>
Sub-Total:		\$2,561,329	\$2,564,049	(\$2,720)
Information Technology				
Instructional Technology	31780	<u>\$852,885</u>	<u>\$852,814</u>	<u>\$71</u>
Sub-Total:		\$852,885	\$852,814	\$71
Guidance and Medical Services				
Psychological Services	31750	\$774,141	\$781,886	(\$7,745)
Medical Services	31770	\$977,544	\$1,021,481	(\$43,937)
Guidance	31790	<u>\$2,193,581</u>	<u>\$2,199,245</u>	<u>(\$5,664)</u>
Sub-Total:		\$3,945,266	\$4,002,611	(\$57,345)
Mainstream Student Academic Program Accounts				
Educational Tech and Info Services	31600	\$2,132,254	\$2,128,289	\$3,965
School-Within-A-School	32200	\$397,013	\$396,500	\$513
World Language	32250	\$3,158,778	\$3,158,410	\$368
Visual Arts	32400	\$1,231,396	\$1,233,356	(\$1,960)
English / Language Arts	32500	\$2,605,846	\$2,609,246	(\$3,400)
Mathematics	32600	\$3,368,392	\$3,373,138	(\$4,746)
Physical Education	32700	\$1,496,217	\$1,502,922	(\$6,705)
Health Education	32780	\$320,378	\$327,534	(\$7,156)
Science	32850	\$2,422,725	\$2,420,196	\$2,530
Social Studies	32900	\$2,231,122	\$2,229,864	\$1,258
Career and Technical Education	32920	\$764,020	\$761,129	\$2,891
BHS Support	33300	<u>\$954,024</u>	<u>\$959,524</u>	<u>(\$5,500)</u>
Sub-Total:		\$21,082,167	\$21,100,109	(\$17,942)

**THE PUBLIC SCHOOLS OF BROOKLINE
FY2011 THIRD QUARTER REPORT**

FUNCTION:	ACCOUNT	FY11 TOTAL ADJ. BUD.	PROJECTED AS OF 3/31/11	SURPLUS/ (DEFICIT)
Special Challenge Academic Accounts				
English Language Learners / ESL	32270	\$1,666,324	\$1,669,711	(\$3,387)
Special Education	32760	\$19,069,829	\$19,248,265	(\$178,436)
Literacy Specialists	32770	<u>\$1,199,629</u>	<u>\$1,205,101</u>	<u>(\$5,472)</u>
Sub-Total:		\$21,935,782	\$22,123,077	(\$187,295)
Elementary & Pre-Elementary Student Academic				
Kindergarten	33150	\$2,080,012	\$2,079,815	\$197
Elementary	33200	<u>\$11,515,482</u>	<u>\$11,513,816</u>	<u>\$1,666</u>
Sub-Total:		\$13,595,494	\$13,593,631	\$1,863
GROSS SCHOOL DEPT. BUDGET:		\$75,346,929	\$75,446,847	(\$99,918)
TUITION AND FACILITIES FUNDS:		(\$416,251)	(\$416,251)	\$0
CIRCUIT BREAKER:		(\$1,182,804)	(\$1,182,804)	\$0
GENERAL FUND REDUCTION		(\$549,129)	(\$549,129)	\$0
ARRA Funding		(\$1,155,612)	(\$1,155,612)	\$0
SUPPLEMENTARY:		\$0	\$0	\$0
Town Appropriation:		\$72,043,133	\$72,692,180	(\$99,918)

**The Public Schools of Brookline
FY2011 Third Quarter Report
General Fund**

Program/ Function	FY11 Total Adj. Budget	---- Thru 3/31/11 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Administration 31050							
Personnel	\$950,579	\$732,002	\$0	\$732,002	77.01%	\$951,561	(\$982)
Services	\$195,685	\$131,724	\$57,511	\$189,235	96.70%	\$195,541	\$144
Supplies	\$19,141	\$16,070	\$1,949	\$18,019	94.14%	\$18,607	\$534
Other	\$64,000	\$45,236	\$3,397	\$48,633	75.99%	\$63,773	\$227
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$1,229,405	\$925,032	\$62,857	\$987,889	80.36%	\$1,229,483	(\$78)
Supervision 31100							
Personnel	\$3,976,479	\$3,055,855	\$0	\$3,055,855	76.85%	\$3,975,193	\$1,286
Services	\$48,925	\$39,222	\$5,200	\$44,422	90.80%	\$48,873	\$52
Supplies	\$21,360	\$19,480	\$1,637	\$21,117	98.86%	\$21,190	\$170
Other	\$185,349	\$82,232	\$2,072	\$84,304	45.48%	\$185,083	\$266
Capital	\$18,400	\$0	\$0	\$0	0.00%	\$0	\$18,400
Total	\$4,250,513	\$3,196,789	\$8,909	\$3,205,698	75.42%	\$4,230,339	\$20,174
Transportation 31300							
Personnel	\$99,973	\$78,849	\$0	\$78,849	78.87%	\$99,976	(\$3)
Services	\$1,404,537	\$211,809	\$1,118,905	\$1,330,714	94.74%	\$1,495,178	(\$90,641)
Total	\$1,504,510	\$290,658	\$1,118,905	\$1,409,563	93.69%	\$1,595,154	(\$90,644)
Student Body Activities 31350							
Personnel	\$222,862	\$107,398	\$0	\$107,398	48.19%	\$222,862	\$0
Total	\$222,862	\$107,398	\$0	\$107,398	48.19%	\$222,862	\$0

**The Public Schools of Brookline
FY2011 Third Quarter Report
General Fund**

Program/ Function	FY11 Total Adj. Budget	---- Thru 3/31/11 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Educ Tech & Info Science 316031							
Personnel	\$1,789,978	\$1,273,538	\$0	\$1,273,538	71.15%	\$1,787,943	\$2,035
Services	\$16,250	\$8,988	\$4,238	\$13,226	81.39%	\$15,952	\$298
Supplies	\$134,887	\$101,335	\$15,150	\$116,485	86.36%	\$133,992	\$895
Other	\$12,000	\$5,378	\$540	\$5,918	49.32%	\$11,601	\$399
Capital	\$179,139	\$169,600	\$0	\$169,600	94.68%	\$178,800	\$339
Total	\$2,132,254	\$1,558,839	\$19,928	\$1,578,767	74.04%	\$2,128,289	\$3,965
Athletics/After School 31720							
Personnel	\$447,919	\$325,336	\$0	\$325,336	72.63%	\$448,652	(\$733)
Services	\$54,643	\$12,254	\$5,248	\$17,502	32.03%	\$54,380	\$263
Supplies	\$22,107	\$16,731	\$188	\$16,919	76.53%	\$21,888	\$219
Other	\$18,500	\$12,550	\$5,250	\$17,800	96.22%	\$18,306	\$194
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$543,169	\$366,871	\$10,686	\$377,557	69.51%	\$543,225	(\$56)
Psychological Services 31750							
Personnel	\$740,883	\$536,303	\$0	\$536,303	72.39%	\$749,321	(\$8,438)
Services	\$18,879	\$14,200	\$4,000	\$18,200	96.40%	\$18,488	\$391
Supplies	\$14,379	\$13,810	\$156	\$13,966	97.13%	\$14,077	\$302
Total	\$774,141	\$564,313	\$4,156	\$568,469	73.43%	\$781,886	(\$7,745)

**The Public Schools of Brookline
FY2011 Third Quarter Report
General Fund**

Program/ Function	FY11 Total Adj. Budget	---- Thru 3/31/11 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Medical Services 31770							
Personnel	\$945,873	\$693,985	\$0	\$693,985	73.37%	\$990,459	(\$44,586)
Services	\$20,743	\$12,655	\$2,048	\$14,703	70.88%	\$20,439	\$304
Supplies	\$10,928	\$6,707	\$194	\$6,901	63.15%	\$10,583	\$345
Total	\$977,544	\$713,347	\$2,242	\$715,589	73.20%	\$1,021,481	(\$43,937)
Information Services 31780							
Personnel	\$481,411	\$372,131	\$0	\$372,131	77.30%	\$483,654	(\$2,243)
Services	\$88,122	\$57,499	\$15,984	\$73,483	83.39%	\$87,706	\$416
Supplies	\$100,483	\$89,080	\$4,381	\$93,461	93.01%	\$99,123	\$1,360
Other	\$1,356	\$1,250	\$0	\$1,250	92.18%	\$1,200	\$156
Capital	\$181,513	\$177,452	\$1,250	\$178,702	98.45%	\$181,131	\$382
Total	\$852,885	\$697,412	\$21,615	\$719,027	84.31%	\$852,814	\$71
Guidance 31790							
Personnel	\$2,155,820	\$1,553,743	\$0	\$1,553,743	72.07%	\$2,162,125	(\$6,305)
Services	\$25,761	\$17,580	\$0	\$17,580	68.24%	\$25,291	\$470
Supplies	\$12,000	\$4,350	\$4,155	\$8,505	70.88%	\$11,829	\$171
Total	\$2,193,581	\$1,575,673	\$4,155	\$1,579,828	72.02%	\$2,199,245	(\$5,664)
School Within A School 32200							
Personnel	\$387,463	\$271,831	\$0	\$271,831	70.16%	\$387,418	\$45
Services	\$1,347	\$688	\$630	\$1,318	97.85%	\$1,318	\$29
Supplies	\$8,203	\$6,579	\$200	\$6,779	82.64%	\$7,764	\$439
Total	\$397,013	\$279,098	\$830	\$279,928	70.51%	\$396,500	\$513

**The Public Schools of Brookline
FY2011 Third Quarter Report
General Fund**

Program/ Function	FY11 Total Adj. Budget	---- Thru 3/31/11 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
World Languages 32250							
Personnel	\$3,058,839	\$2,149,412	\$0	\$2,149,412	70.27%	\$3,060,622	(\$1,783)
Services	\$3,550	\$399	\$2,373	\$2,772	78.08%	\$3,344	\$206
Supplies	\$75,836	\$51,019	\$2,106	\$53,125	70.05%	\$74,611	\$1,226
Other	\$14,060	\$5,760	\$107	\$5,867	41.73%	\$13,556	\$504
Capital	\$6,493	\$1,492	\$0	\$1,492	22.98%	\$6,277	\$216
Total	\$3,158,778	\$2,208,082	\$4,586	\$2,212,668	70.05%	\$3,158,410	\$368
ELL / ESL 32270							
Personnel	\$1,643,185	\$1,220,100	\$0	\$1,220,100	74.25%	\$1,647,027	(\$3,842)
Services	\$138	\$128	\$0	\$128	92.75%	\$99	\$40
Supplies	\$22,862	\$12,528	\$10,083	\$22,611	98.90%	\$22,545	\$317
Other	\$139	\$129	\$0	\$129	92.81%	\$40	\$99
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$1,666,324	\$1,232,885	\$10,083	\$1,242,968	74.59%	\$1,669,711	(\$3,387)
Visual Arts 32400							
Personnel	\$1,155,046	\$830,256	\$0	\$830,256	71.88%	\$1,157,988	(\$2,942)
Services	\$6,345	\$932	\$0	\$932	14.69%	\$6,012	\$333
Supplies	\$67,046	\$50,670	\$3,700	\$54,370	81.09%	\$66,540	\$506
Other	\$75	\$0	\$0	\$0	0.00%	\$0	\$75
Capital	\$2,884	\$2,816	\$0	\$2,816	97.64%	\$2,816	\$68
Total	\$1,231,396	\$884,674	\$3,700	\$888,374	72.14%	\$1,233,356	(\$1,960)
English/Language Arts 32500							
Personnel	\$2,483,779	\$1,776,392	\$0	\$1,776,392	71.52%	\$2,488,363	(\$4,584)
Services	\$588	\$165	\$300	\$465	79.08%	\$175	\$413
Supplies	\$120,651	\$96,118	\$1,715	\$97,833	81.09%	\$120,336	\$315
Other	\$828	\$622	\$100	\$722	87.20%	\$372	\$456
Total	\$2,605,846	\$1,873,297	\$2,115	\$1,875,412	71.97%	\$2,609,246	(\$3,400)

**The Public Schools of Brookline
FY2011 Third Quarter Report
General Fund**

Program/ Function	FY11 Total Adj. Budget	---- Thru 3/31/11 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Mathematics 32600							
Personnel	\$3,160,537	\$2,244,426	\$0	\$2,244,426	71.01%	\$3,168,165	(\$7,628)
Services	\$5,405	\$710	\$4,100	\$4,810	88.99%	\$5,149	\$256
Supplies	\$199,660	\$158,176	\$2,066	\$160,242	80.26%	\$197,140	\$2,520
Other	\$2,790	\$2,629	\$90	\$2,719	97.46%	\$2,684	\$106
Total	\$3,368,392	\$2,405,941	\$6,256	\$2,412,197	71.61%	\$3,373,138	(\$4,746)
Performing Arts 32650							
Personnel	\$1,742,299	\$1,252,775	\$0	\$1,252,775	71.90%	\$1,746,278	(\$3,979)
Services	\$12,495	\$5,540	\$1,000	\$6,540	52.34%	\$12,111	\$385
Supplies	\$31,450	\$24,322	\$2,285	\$26,607	84.60%	\$31,128	\$322
Other	\$660	\$473	\$100	\$573	86.82%	\$444	\$216
Capital	\$8,394	\$1,377	\$5,614	\$6,991	83.29%	\$8,001	\$393
Total	\$1,795,298	\$1,284,487	\$8,999	\$1,293,486	72.05%	\$1,797,961	(\$2,663)
Physical Education 32700							
Personnel	\$1,468,032	\$1,053,836	\$0	\$1,053,836	71.79%	\$1,475,784	(\$7,752)
Services	\$8,500	\$2,337	\$321	\$2,658	31.27%	\$8,249	\$251
Supplies	\$15,780	\$14,433	\$1,200	\$15,633	99.07%	\$15,263	\$517
Other	\$3,905	\$1,315	\$234	\$1,549	39.67%	\$3,626	\$279
Total	\$1,496,217	\$1,071,921	\$1,755	\$1,073,676	71.76%	\$1,502,922	(\$6,705)
Special Education 32760							
Personnel	\$12,040,008	\$7,928,569	\$0	\$7,928,569	65.85%	\$12,226,665	(\$186,657)
Services	\$6,902,651	\$4,019,061	\$1,574,071	\$5,593,132	81.03%	\$6,895,223	\$7,428
Supplies	\$53,121	\$35,011	\$11,014	\$46,025	86.64%	\$52,682	\$439
Other	\$74,049	\$8,480	\$58,225	\$66,705	90.08%	\$73,695	\$354
Total	\$19,069,829	\$11,991,121	\$1,643,310	\$13,634,431	71.50%	\$19,248,265	(\$178,436)

**The Public Schools of Brookline
FY2011 Third Quarter Report
General Fund**

Program/ Function	FY11 Total Adj. Budget	---- Thru 3/31/11 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Literacy Specialists 32770							
Personnel	\$1,197,479	\$865,689	\$0	\$865,689	72.29%	\$1,203,379	(\$5,900)
Supplies	\$2,150	\$1,722	\$0	\$1,722	80.09%	\$1,722	\$428
Total	\$1,199,629	\$867,411	\$0	\$867,411	72.31%	\$1,205,101	(\$5,472)
Health Education 32780							
Personnel	\$306,379	\$244,586	\$0	\$244,586	79.83%	\$315,193	(\$8,814)
Services	\$4,200	\$400	\$400	\$800	19.05%	\$3,894	\$306
Supplies	\$9,299	\$5,163	\$0	\$5,163	55.52%	\$8,172	\$1,127
Other	\$500	\$325	\$100	\$425	85.00%	\$275	\$225
Total	\$320,378	\$250,149	\$500	\$250,974	78.34%	\$327,534	(\$7,156)
Science 32850							
Personnel	\$2,249,448	\$1,615,461	\$0	\$1,615,461	71.82%	\$2,248,744	\$704
Services	\$425	\$300	\$83	\$383	90.12%	\$424	\$1
Supplies	\$170,602	\$133,037	\$19,425	\$152,462	89.37%	\$169,218	\$1,385
Other	\$2,250	\$903	\$361	\$1,264	56.18%	\$1,810	\$440
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$2,422,725	\$1,749,701	\$19,869	\$1,769,570	73.04%	\$2,420,196	\$2,530
Social Studies 32900							
Personnel	\$2,111,761	\$1,489,270	\$0	\$1,489,270	70.52%	\$2,112,039	(\$278)
Services	\$4,592	\$3,064	\$0	\$3,064	66.72%	\$4,262	\$330
Supplies	\$113,587	\$111,186	\$514	\$111,700	98.34%	\$112,538	\$1,049
Other	\$1,182	\$1,025	\$0	\$1,025	86.72%	\$1,025	\$157
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$2,231,122	\$1,604,545	\$514	\$1,605,059	71.94%	\$2,229,864	\$1,258

**The Public Schools of Brookline
FY2011 Third Quarter Report
General Fund**

Program/ Function	FY11 Total Adj. Budget	---- Thru 3/31/11 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Career & Ed. Techn. 32920							
Personnel	\$704,134	\$475,241	\$0	\$475,241	67.49%	\$702,372	\$1,762
Services	\$5,732	\$4,688	\$886	\$5,574	97.24%	\$5,278	\$454
Supplies	\$50,300	\$26,203	\$8,911	\$35,114	69.81%	\$49,788	\$512
Other	\$150	\$150	\$0	\$150	100.00%	\$150	\$0
Capital	\$3,704	\$3,622	\$0	\$3,622	97.79%	\$3,542	\$162
Total	\$764,020	\$509,904	\$9,797	\$519,701	68.02%	\$761,129	\$2,891
Kindergarten 33150							
Personnel	\$2,071,512	\$1,179,919	\$0	\$1,179,919	56.96%	\$2,072,479	(\$967)
Supplies	\$8,500	\$7,290	\$265	\$7,555	88.88%	\$7,336	\$1,164
Total	\$2,080,012	\$1,187,209	\$265	\$1,187,474	57.09%	\$2,079,815	\$197
Elementary 33200							
Personnel	\$11,102,793	\$7,881,239	\$0	\$7,881,239	70.98%	\$11,103,818	(\$1,026)
Services	\$324,009	\$174,550	\$82,504	\$257,054	79.34%	\$323,471	\$538
Supplies	\$52,645	\$32,111	\$18,649	\$50,760	96.42%	\$51,178	\$1,467
Other	\$21,451	\$2,414	\$99	\$2,513	11.72%	\$20,941	\$510
Capital	\$14,585	\$10,634	\$0	\$10,634	72.91%	\$14,409	\$176
Total	\$11,515,482	\$8,100,948	\$101,252	\$8,202,200	71.23%	\$11,513,816	\$1,666
High School 33300							
Personnel	\$627,434	\$499,795	\$0	\$499,795	79.66%	\$634,400	(\$6,966)
Services	\$212,919	\$129,266	\$79,856	\$209,122	98.22%	\$212,508	\$411
Supplies	\$87,084	\$59,364	\$17,392	\$76,756	88.14%	\$86,683	\$401
Other	\$22,848	\$14,562	\$3,292	\$17,854	78.14%	\$22,332	\$517
Capital	\$3,739	\$0	\$0	\$0	0.00%	\$3,601	\$138
Total	\$954,024	\$702,987	\$100,540	\$803,527	84.23%	\$959,524	(\$5,500)

**The Public Schools of Brookline
FY2011 Third Quarter Report
General Fund**

Program/ Function	FY11 Total Adj. Budget	---- Thru 3/31/11 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
General Instruction 33400							
Personnel	\$1,337,153	\$838,977	\$0	\$838,977	62.74%	\$1,336,877	\$276
Services	\$18,000	\$1,440	\$5,000	\$6,440	35.78%	\$17,451	\$549
Supplies	\$49,987	\$20,972	\$280	\$21,252	42.52%	\$49,245	\$742
Other	\$286,950	\$0	\$0	\$0	0.00%	\$55,557	\$231,393
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$1,692,090	\$861,389	\$5,280	\$866,669	51.22%	\$1,459,130	\$232,961
Building Services 34250							
Personnel	\$2,109,110	\$1,612,229	\$0	\$1,612,229	76.44%	\$2,109,023	\$87
Services	\$436,854	\$329,793	\$101,558	\$431,351	98.74%	\$436,723	\$131
Supplies	\$132,824	\$96,823	\$29,649	\$126,472	95.22%	\$132,482	\$342
Other	\$100	\$0	\$0	\$0	0.00%	\$0	\$100
Capital	\$18,600	\$0	\$0	\$0	0.00%	\$18,222	\$378
Total	\$2,697,488	\$2,038,845	\$131,207	\$2,170,052	80.45%	\$2,696,451	\$1,037
Gross School Dept. Budget							
Personnel	\$62,768,168	\$44,159,143	\$0	\$44,159,143	70.35%	\$63,068,380	(\$300,213)
Services	\$9,821,295	\$5,179,392	\$3,066,216	\$8,245,608	83.96%	\$9,897,538	(\$76,243)
Supplies	\$1,606,874	\$1,210,290	\$157,264	\$1,367,554	85.11%	\$1,587,660	\$19,214
Other	\$713,142	\$185,433	\$73,867	\$259,400	36.37%	\$476,470	\$236,673
Capital	\$437,451	\$366,993	\$6,864	\$373,857	85.46%	\$416,800	\$20,651
Total	\$75,346,929	\$51,101,251	\$3,304,211	\$54,405,462	72.21%	\$75,446,847	(\$99,918)
% of Appr Bud.							
Special Revenues Funds:							
Tuition and Facilities Funds:	(\$416,251)					(\$416,251)	\$0
Circuit Breaker Funds:	(\$1,182,804)					(\$1,182,804)	\$0
Jobs Bill	(\$549,129)					(\$549,129)	\$0
ARRA Funding	(\$1,155,612)					(\$1,155,612)	\$0
Town Appropriation:	\$72,043,133					\$72,143,051	(\$99,918)

FY11 Third Quarter Expenditure Report - Revolving Funds

Brookline Adult and Community Education – SE22

The Brookline Adult and Community Education program was highly successful fiscally in FY10, becoming profitable again for the first time in six years. This turnaround was a product of an identical mix of increased revenues (up \$130K) and a reduction in overhead expenses (down \$132K). The final profit/loss statements show the program moving from a \$47K loss in FY09 to a \$213K profit in FY10. It is expected that this program will continue to remain profitable in FY11.

The third quarter report shows total revenues of \$1,227,829 against expenses of \$767,691, a downturn in revenue of almost \$75K compared to the third quarter report of FY10, but remaining profitable. Also included in this revenue number is \$434K in deferred revenue attributable to summer programming. This compares favorably with FY10, up from \$412K for the prior summer.

The stabilization of the organization has allowed it to continue to offer high quality programming, at modest increases in course prices. It is anticipated that the Brookline Adult and Community Education program will continue to be a valued institution in the Town in FY12 while operating at a profit.

Use of School Buildings – SE23

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

In FY10 revenues finished at \$208K. This sharp increase from FY09 was due in large part to the rental of the Old Lincoln School to the American Repertory Theater for a large scale production there. This will not be duplicated in FY11, due to the temporary relocation of John D. Runkle School to the facility. However, we should still continue to see revenues slightly north of \$100K because of increased demand and strong management oversight.

Through the third quarter of FY11, The Public Schools of Brookline collected revenues of \$93,053 against \$96,473 in incurred expenses. Given the preponderance of activity that occurs during the school year, we should see revenues continue to increase over the final quarter of the year.

Non-Resident Tuition – SE52

This fund traditionally supplements the General Fund through full tuition payments, which has been increased to \$14,000 in FY11 and through the staff materials fee set at \$2,000.

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

The FY11 third quarter report shows revenues of \$158,466 against expenses of \$221,371. Since the Department has moved to a payroll deduction model, fees are collected on a consistent basis throughout the year, as opposed to one time lump sum payments (or multiple payments). This has smoothed out the revenue stream, and eliminated defaulting on payments.

In FY11, there are 7 full tuition students and 137 town and school staff students, which calculates as \$372K in revenue projected for FY11.

School Athletics – SE26

This fund contains the student athletic fee paid at \$200 per sport, per season for FY11, an increase of \$25 over FY10. This revenue supplements the operating budget of the athletics program and was budgeted at \$356,409 for FY11.

The third quarter report shows revenues of \$256,291 against expenses of \$283,947. While the current projection shows a gap between revenues and expenses, it is expected that deposits will catch up to expenses once spring fees are fully collected. One concern is that revenues have continued to decrease as a result of a mix of decreased participation and the need for scholarships. Additionally, more time has been spent on the collections of those who owe the Athletics Department fees. One new tactic that is in development is working with the Towns IT Department to make payments online, ultimately working towards the goal of online registration as well. This will hopefully reduce the amount of time spent on collection activities.

The Athletic Director continues to look for ways to increase participation and reduce expenses, particularly in regard to reducing space rental costs.

School Restaurant - SE27

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

The third quarter revenues of \$99,301 slightly exceeded expenses of \$82,617. Given the past performance of the program and the front loading of some onetime costs, it is anticipated that the School Restaurant will continue to remain profitable. The continued success of this program has enabled us to continue to replace high cost equipment, some of which is greater than 50 years old, and assist in updating durable goods costs associated with the Culinary Arts program.

Summer School – SE28

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

The program saw expenses climb from \$121K in FY08 to \$136K in FY09, and subsequently to \$145K in FY10. Revenues during this time have remained in the \$100-110K range. For the program run during the summer of FY11 (July-August of 2010), the program operated at a loss of \$30,693, within the budgeted range.

Increased expenditures (97% of which are related to salaries) and revenue collection issues continue to put pressure on the \$30,900 targeted allocation of General Fund spending on behalf of the program. Tighter controls, as well as targeted programming, will need to be put into place in order to ensure that the program operates within budget allocations.

Early Childhood – SE20

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

BEEP Principal Vicki Milstein increased fees in FY11 in order to keep up with anticipated expenses. The third quarter report shows revenues of \$1,292,733 against \$1,377,323 in expenses. While the current data suggests a loss of more than \$84K, the program is projecting to break even once all revenues have been collected.

Food Service – SE25

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

Third quarter results for FY11 continue to be highly favorable, showing revenues at \$1,485,720 against expenses of \$1,234,741. The key driver is maintaining the gains made in participation almost across the board, system wide. The third quarter projection this year shows revenues higher than the FY10 third quarter report. We continue to expect that revenues will outperform expenses, with a final projected net profit of approximately \$220K.

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 program. This action decreased our fund balance from \$110K to \$53K, with some future expenses planned in coordination with the Building Department projected in the \$10-20K range.

Circuit Breaker - SEB3

FY11 is the eighth 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 \$38,028, slightly down from \$38,636 in FY10, \$37,000 in FY09, \$35,408 in FY08 and \$33,700 in FY07.

Total funding for this account for FY11 based on FY10 claims is estimated at \$1.18M. The state reduction in the funding rate from 75% to approximately 40% has reduced our fund balance from \$1.3M to \$727K.

In FY11, the second consecutive year of the reduced rate of reimbursement, we will continue to see financial pressures on Special Education funding in Brookline.

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

Fund SE22 Adult Education

	FY06 Period Ending 6/30/06	FY07 Period Ending 6/30/07	FY08 Period Ending 6/30/08	FY09 Period Ending 6/30/09	FY10 Period Ending 3/31/10	FY10 Period Ending 6/30/10	FY11 Period Ending 3/31/11
Revenue	\$1,419,616	\$1,460,700	\$1,425,195	\$1,209,613	\$1,319,759	\$1,339,181	\$1,227,829
Expense	(\$1,582,033)	(\$1,583,667)	(\$1,484,303)	(\$1,257,442)	(\$785,106)	(\$1,125,689)	(\$767,691)
Net Income Sub-Total	(\$162,417)	(\$122,967)	(\$59,108)	(\$47,829)	\$534,653	\$213,492	\$460,138
General Fund Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Income Total	(\$162,417)	(\$122,967)	(\$59,108)	(\$47,829)	\$534,653	\$213,492	\$460,138
Cash Balance At End of Period	\$717,562	\$672,642	\$563,552	\$537,585	\$712,419	\$771,691	\$943,282
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$717,562	\$672,642	\$563,552	\$537,585	\$712,419	\$771,691	\$943,282
Liabilities & Encumbrances	(\$379,059)	(\$458,108)	(\$397,564)	(\$418,634)	(\$15,278)	(\$442,861)	(\$1,701)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Balance	\$338,503	\$214,534	\$165,988	\$118,951	\$697,141	\$328,830	\$941,581

Fund SE23 Use of School Buildings

	FY06 Period Ending 6/30/06	FY07 Period Ending 6/30/07	FY08 Period Ending 6/30/08	FY09 Period Ending 6/30/09	FY10 Period Ending 3/31/10	FY10 Period Ending 6/30/10	FY11 Period Ending 3/31/11
Revenue	\$51,610	\$47,930	\$52,766	\$112,386	\$181,443	\$208,768	\$93,053
Expense	(\$30,864)	(\$50,529)	(\$7,105)	(\$92,309)	(\$129,187)	(\$159,187)	(\$96,473)
Net Income Sub-Total	\$20,746	(\$2,599)	\$45,661	\$20,077	\$52,256	\$49,581	(\$3,420)
General Fund Transfers	\$30,000	\$30,000	\$0	\$0	\$0	\$0	\$0
Net Income Total	\$50,746	\$27,401	\$45,661	\$20,077	\$52,256	\$49,581	(\$3,420)
Cash Balance At End of Period	\$58,937	\$26,338	\$72,839	\$101,585	\$141,756	\$139,081	\$133,631
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$58,937	\$26,338	\$72,839	\$101,585	\$141,756	\$139,081	\$133,631
Liabilities & Encumbrances	(\$28,722)	(\$1,805)	(\$1,344)	(\$10,015)	(\$660)	(\$2,000)	\$0
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Balance	\$30,215	\$24,533	\$71,494	\$91,570	\$141,096	\$137,081	\$133,631

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

Fund SE52 Non-Resident Tuition

	FY06 Period Ending 6/30/06	FY07 Period Ending 6/30/07	FY08 Period Ending 6/30/08	FY09 Period Ending 6/30/09	FY10 Period Ending 3/31/10	FY10 Period Ending 6/30/10	FY11 Period Ending 3/31/11
Revenue	\$431,298	\$578,948	\$684,026	\$567,119	\$586,363	\$773,033	\$533,474
Expense	(\$452,760)	(\$291,741)	(\$20,850)	(\$267,205)	(\$347,833)	(\$517,527)	(\$221,371)
Net Income Sub-Total	(\$21,462)	\$287,207	\$663,176	\$299,914	\$238,530	\$255,506	\$312,104
General Fund Transfers	(\$205,545)	(\$365,251)	\$0	(\$371,251)	\$0	(\$386,251)	\$0
Net Income Total	(\$227,007)	(\$78,044)	\$663,176	(\$71,337)	\$238,530	(\$130,745)	\$312,104
Cash Balance At End of Period	\$432,864	\$470,865	\$860,457	\$848,072	\$1,216,073	\$625,688	\$983,749
Receivables	\$46,428	\$41,044	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$479,292	\$511,909	\$860,457	\$848,072	\$1,216,073	\$625,688	\$983,749
Liabilities & Encumbrances	(\$108,682)	(\$401,873)	(\$78,099)	(\$133,371)	(\$175,153)	(\$75,733)	\$0
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Balance	\$370,610	\$110,036	\$782,359	\$714,701	\$1,040,920	\$549,955	\$983,749

Fund SE26 School Athletics

	FY06 Period Ending 6/30/06	FY07 Period Ending 6/30/07	FY08 Period Ending 6/30/08	FY09 Period Ending 6/30/09	FY10 Period Ending 3/31/10	FY10 Period Ending 6/30/10	FY11 Period Ending 3/31/11
Revenue	\$231,335	\$312,328	\$280,237	\$279,933	\$176,489	\$284,061	\$256,291
Expense	(\$245,994)	(\$321,551)	(\$325,903)	(\$330,146)	(\$214,451)	(\$270,751)	(\$283,947)
Net Income Sub-Total	(\$14,658)	(\$9,223)	(\$45,667)	(\$50,214)	(\$37,962)	\$13,311	(\$27,656)
General Fund Transfers	\$0	\$30,000	\$54,477	\$0	\$0	(\$74,326)	\$0
Net Income Total	(\$14,658)	\$20,777	\$8,810	(\$50,214)	(\$37,962)	(\$61,016)	(\$27,656)
Cash Balance At End of Period	\$36,665	\$61,302	\$65,050	\$28,040	(\$27,162)	\$27,291	\$3,715
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$36,665	\$61,302	\$65,050	\$28,040	(\$27,162)	\$27,291	\$3,715
Liabilities & Encumbrances	(\$16,715)	(\$41,272)	(\$15,671)	(\$18,770)	(\$5,330)	(\$27,291)	(\$12,590)
Fund Balance Adjustments (Prior Year)	\$0	\$30,657	\$0	\$0	\$0	\$0	\$0
Net Fund Balance	\$19,950	\$50,687	\$49,379	\$9,270	(\$32,492)	\$0	(\$8,875)

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

Fund SE27 School Restaurant

	FY06 Period Ending 6/30/06	FY07 Period Ending 6/30/07	FY08 Period Ending 6/30/08	FY09 Period Ending 6/30/09	FY10 Period Ending 3/31/10	FY10 Period Ending 6/30/10	FY11 Period Ending 3/31/11
Revenue	\$67,993	\$89,957	\$100,111	\$114,852	\$105,568	\$138,924	\$99,301
Expense	(\$53,499)	(\$61,034)	(\$108,746)	(\$103,345)	(\$73,386)	(\$106,224)	(\$82,617)
Net Income	\$14,494	\$28,923	(\$8,635)	\$11,507	\$32,182	\$32,700	\$16,683
Cash Balance At End of Period	\$53,059	\$81,982	\$73,347	\$84,854	\$117,036	\$117,553	\$137,895
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$53,059	\$81,982	\$73,347	\$84,854	\$117,036	\$117,553	\$137,895
Liabilities & Encumbrances	\$0	(\$1,003)	\$0	\$0	\$0	\$0	(\$3,658)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Balance	\$53,059	\$80,979	\$73,347	\$84,854	\$117,036	\$117,553	\$134,237

Fund SE28 Summer School

	FY06 Period Ending 6/30/06	FY07 Period Ending 6/30/07	FY08 Period Ending 6/30/08	FY09 Period Ending 6/30/09	FY10 Period Ending 3/31/10	FY10 Period Ending 6/30/10	FY11 Period Ending 3/31/11
Revenue	\$79,260	\$77,193	\$102,006	\$85,113	\$108,266	\$93,578	\$113,242
Expense	(\$109,026)	(\$109,808)	(\$121,048)	(\$135,595)	(\$149,071)	(\$130,327)	(\$143,935)
Net Income Sub-Total	(\$29,767)	(\$32,615)	(\$19,042)	(\$50,482)	(\$40,804)	(\$36,749)	(\$30,693)
General Fund Transfers	\$28,861	\$31,813	\$19,719	\$50,482	\$0	\$36,749	\$30,693
Net Income Total	(\$906)	(\$802)	\$677	\$0	(\$40,804)	\$0	\$0
Cash Balance At End of Period	\$41,158	\$45,679	\$677	\$3,940	(\$39,074)	\$0	\$0
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$1,418
Net Fund Assets	\$41,158	\$45,679	\$677	\$3,940	(\$39,074)	\$0	\$1,418
Liabilities & Encumbrances	(\$41,057)	(\$45,981)	\$0	\$0	\$0	\$0	\$0
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Balance	\$100	(\$302)	\$677	\$3,940	(\$39,074)	\$0	\$1,418

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

Fund SE20 Early Childhood Ed.

	FY06 Period Ending 6/30/06	FY07 Period Ending 6/30/07	FY08 Period Ending 6/30/08	FY09 Period Ending 6/30/09	FY10 Period Ending 3/31/10	FY10 Period Ending 6/30/10	FY11 Period Ending 3/31/11
Revenue	\$969,328	\$969,805	\$1,409,246	\$1,442,247	\$1,214,852	\$1,557,995	\$1,292,733
Expense	(\$1,299,288)	(\$1,491,159)	(\$1,499,886)	(\$1,746,241)	(\$1,373,019)	(\$1,565,898)	(\$1,377,323)
Net Income Sub-Total	(\$329,960)	(\$521,354)	(\$90,641)	(\$303,994)	(\$158,167)	(\$7,903)	(\$84,590)
General Fund Transfers	(\$277,449)	(\$557,385)	(\$681,811)	(\$294,339)	\$0	\$0	\$0
Net Income Total	(\$607,409)	(\$1,078,739)	(\$772,452)	(\$598,333)	(\$158,167)	(\$7,903)	(\$84,590)
Cash Balance At End of Period	\$145,853	\$274,038	\$875,841	\$528,295	\$296,370	\$523,328	\$385,850
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$145,853	\$274,038	\$875,841	\$528,295	\$296,370	\$523,328	\$385,850
Liabilities & Encumbrances	(\$137,402)	(\$265,541)	(\$152,905)	(\$173,949)	(\$100,190)	(\$177,219)	(\$189)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Balance	\$8,451	\$8,497	\$722,936	\$354,346	\$196,179	\$346,109	\$385,661

Fund SE25 School Lunch

	FY06 Period Ending 6/30/06	FY07 Period Ending 6/30/07	FY08 Period Ending 6/30/08	FY09 Period Ending 6/30/09	FY10 Period Ending 3/31/10	FY10 Period Ending 6/30/10	FY11 Period Ending 3/31/11
Revenue	\$1,551,105	\$1,554,896	\$1,451,448	\$1,761,868	\$1,377,077	\$1,956,206	\$1,485,720
Expense	(\$1,634,941)	(\$1,554,069)	(\$1,596,828)	(\$1,655,619)	(\$1,221,150)	(\$1,744,285)	(\$1,234,741)
Net Income Sub-Total	(\$83,836)	\$827	(\$145,380)	\$106,249	\$155,927	\$211,921	\$250,978
General Fund Transfers	(\$85,000)	(\$107,555)	(\$206,929)	\$0	\$0	\$0	\$0
Net Income Total	\$1,164	\$108,382	\$61,549	\$106,249	\$155,927	\$211,921	\$250,978
Cash Balance At End of Period	(\$456,520)	(\$321,959)	(\$263,491)	(\$138,852)	\$2,099	\$79,612	\$317,551
Receivables:	\$27,006	\$1,797	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	(\$429,514)	(\$320,162)	(\$263,491)	(\$138,852)	\$2,099	\$79,612	\$317,551
Liabilities & Encumbrances	(\$3,781)	(\$4,950)	(\$11,549)	(\$18,566)	(\$4,877)	(\$26,396)	(\$13,377)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Balance	(\$433,294)	(\$325,111)	(\$275,040)	(\$157,418)	(\$2,778)	\$53,216	\$304,174

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

Fund SE14 CH76:12A METCO

	FY06 Period Ending 6/30/06	FY07 Period Ending 6/30/07	FY08 Period Ending 6/30/08	FY09 Period Ending 6/30/09	FY10 Period Ending 3/31/10	FY10 Period Ending 6/30/10	FY11 Period Ending 3/31/11
Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expense	(\$114,312)	(\$10,000)	\$0	(\$71,595)	(\$57,216)	(\$57,216)	\$0
Net Income	(\$114,312)	(\$10,000)	\$0	(\$71,595)	(\$57,216)	(\$57,216)	\$0
Cash Balance At End of Period	\$120,334	\$110,334	\$110,334	\$38,739	\$53,118	\$53,118	\$53,118
Receivables:	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$120,334	\$110,334	\$110,334	\$38,739	\$53,118	\$53,118	\$53,118
Liabilities & Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Balance	\$120,334	\$110,334	\$110,334	\$38,739	\$53,118	\$53,118	\$53,118

Fund SEB3 Circuit Breaker

	FY06 Period Ending 6/30/06	FY07 Period Ending 6/30/07	FY08 Period Ending 6/30/08	FY09 Period Ending 6/30/09	FY10 Period Ending 3/31/10	FY10 Period Ending 6/30/10	FY11 Period Ending 3/31/11
Revenue	\$1,934,345	\$2,111,597	\$1,506,369	\$1,278,647	\$932,538	\$1,185,699	\$591,402
Expense	(\$843,202)	(\$2,135,410)	(\$2,011,981)	(\$1,885,520)	(\$1,272,773)	(\$1,687,159)	(\$769,024)
Net Income Sub-Total	\$1,091,143	(\$23,813)	(\$505,612)	(\$606,873)	(\$340,235)	(\$501,460)	(\$177,622)
General Fund Transfers	(\$1,010,601)	\$0	\$0	\$0	\$0	\$0	\$0
Net Income Total	\$80,542	(\$23,813)	(\$505,612)	(\$606,873)	(\$340,235)	(\$501,460)	(\$177,622)
Cash Balance At End of Period	\$1,535,274	\$1,659,649	\$1,195,788	\$995,327	\$655,092	\$836,110	\$628,694
Receivables:	\$0	\$0	\$585,815	\$426,216	\$0	\$0	\$0
Net Fund Assets	\$1,535,274	\$1,659,649	\$1,781,603	\$1,421,543	\$655,092	\$836,110	\$628,694
Liabilities & Encumbrances	(\$103,681)	(\$316,791)	(\$322,987)	(\$122,344)	\$0	(\$66,064)	\$0
Net Fund Balance	\$1,431,592	\$1,342,858	\$1,458,617	\$1,299,199	\$655,092	\$770,045	\$628,694