



**THE PUBLIC SCHOOLS OF BROOKLINE**  
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## Memorandum

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

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

**RE:** FY12 First Quarter Expenditure Report

**DATE:** November 2, 2011

The First Quarter Expenditure Report for FY12 of the Public Schools of Brookline shows projected spending for the year at \$77,966,993 on a budget of \$78,260,399. This represents a projected expenditure surplus for the year of \$293,406 which is a very narrow margin for change/growth for the remainder of the year. This expenditure projection is based on information available through the First Quarter annualized for the year and incorporates all allocations for staff and programs driven by the continuation of enrollment growth. This projection does not incorporate any funds yet to be voted by Town Meeting as part of a supplementary appropriation resulting from the final State budget for FY12, currently projected to be \$57K, and does not adjust for any additional funding that might result from final FY12 "Circuit Breaker" funding, or for results from our recent "Circuit Breaker" audit. Each of these factors, will be incorporated into the FY12 Second Quarter Expenditure Report.

### **Expenditure Projection**

The major factors affecting this expenditure projection are the continuing increases to elementary enrollments and the continuing growth of spending in Special Education contracted services. In Special Education private school placements, the total count of students is essentially flat when compared to FY11, but the service pattern shows a significant upward movement in the cost of "Ancillary Services".

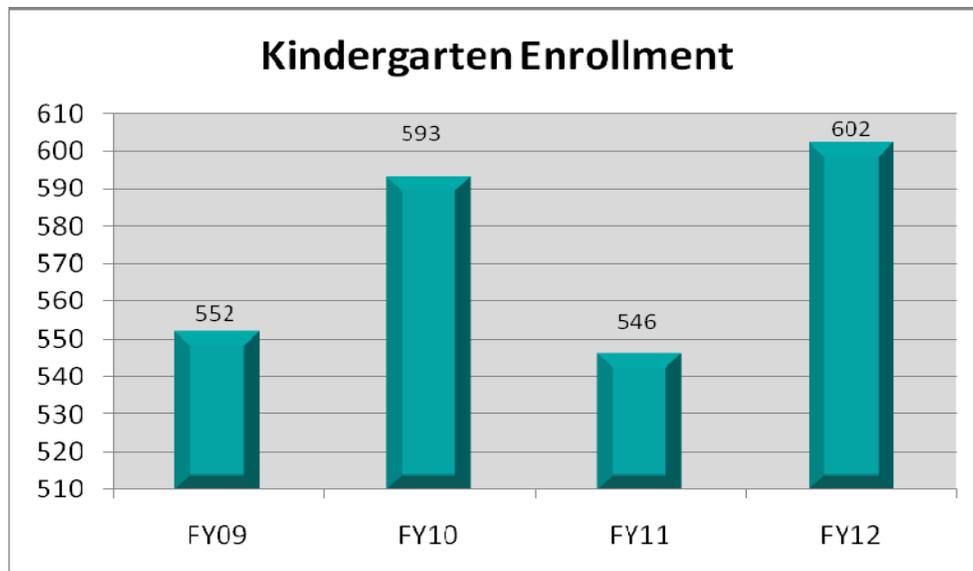
The continuation of enrollment growth has put pressure on the budget in focused areas, primarily Kindergarten and English Language Learners. Additional Salary costs included in this report include projections for the additional Kindergarten class added to Devotion School (1.0 FTE

Teacher, 0.84 FTE Aide), English Language Learner staffing (0.7 FTE Teacher) added to Heath and Driscoll schools, the transfer from grant funding of a 0.25 FTE ELL Teacher, \$30K reduction in Kindergarten grant funding, additional Music staff (0.1 FTE) added to Heath school and the cost of eight (8) classroom Aides (6.75 FTE) to certain Grade 1 sections where Dual Certification Interns were not available from the Wheelock College program. These additions to the budget have pushed salary spending up by an additional \$184K over budget, essentially requiring most of the regular contingency reserve budgeted for FY12. These positions are also in addition to the (9.4 FTE) professional positions added to the budget to address growing K-8 enrollment pressures.

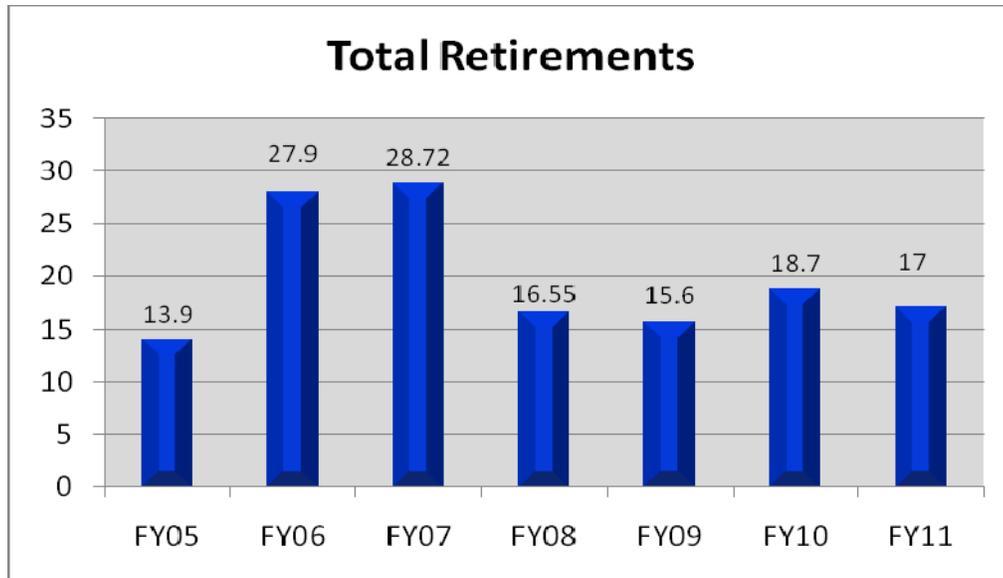
The FY12 budget includes two contingency reserve accounts: a Regular Education reserve at \$200K and a Special Education reserve at \$600K. The \$293K surplus projections represent the unallocated balance of this reserve.

### Major Highlights

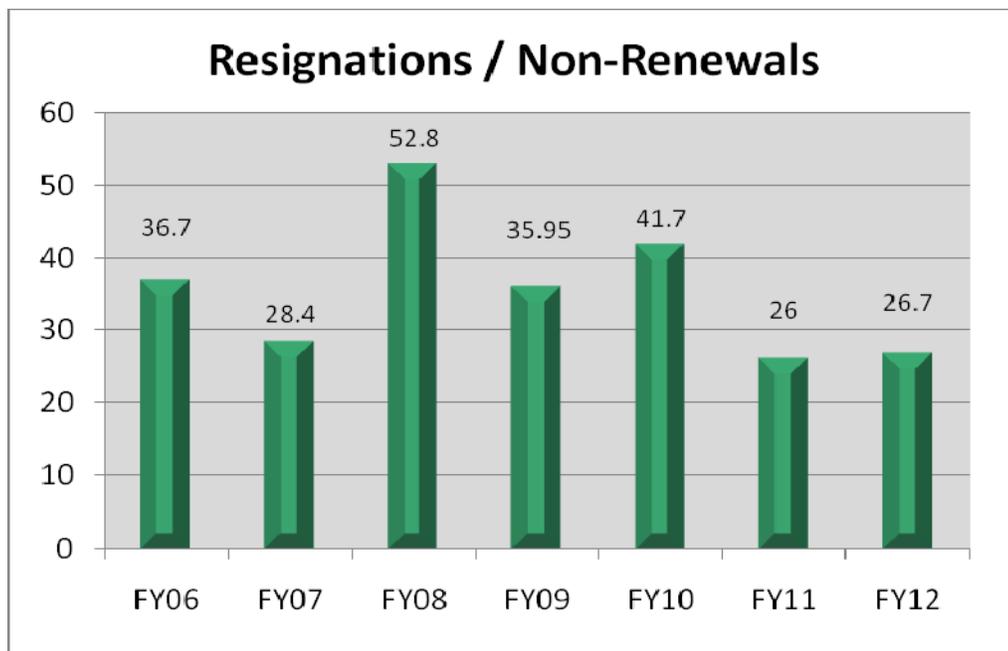
- For FY12, total K-8 elementary enrollment has continued the significant increase experienced in recent years – elementary enrollment is up 175 students to 4,827 students - with 602 Kindergarten students enrolled for October 1<sup>st</sup>. This is an historic number, even compared to recent years when October 1<sup>st</sup> Kindergarten enrollments were 546 in FY11, 593 FY10 and 552 in FY09. The FY12 enrollment is significantly over the high end of our projections and indicates that certain previous assumptions may need to be adjusted in future projections.



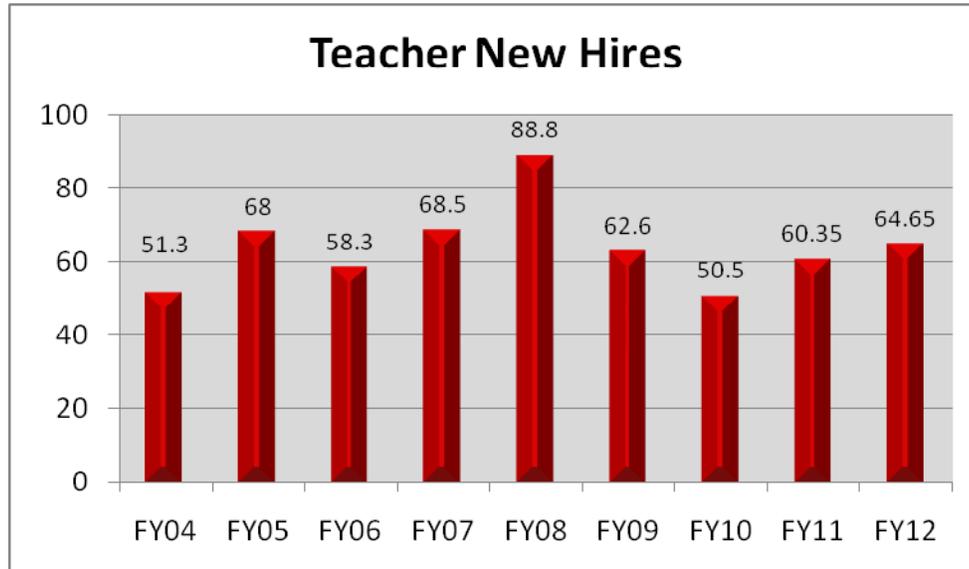
- The number of teachers retiring at the end of FY11 was at a higher than expected level, essentially in line with FY10.



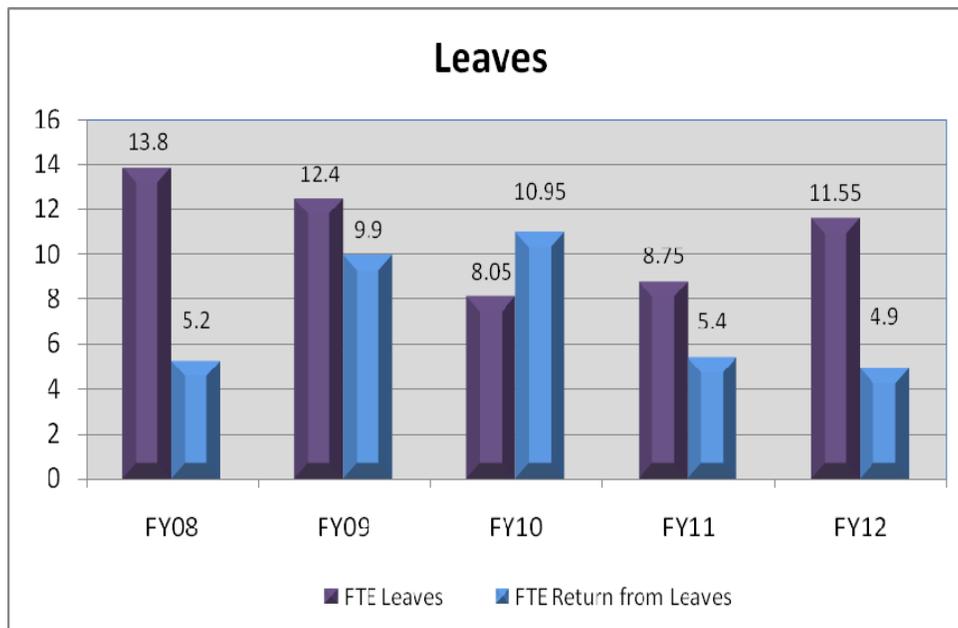
- Staff turnover in non-retirement categories – resignations and non-renewals – remained at FY11 levels.



- Teacher new hires remained high at 64.65 FTE's:



- Teacher leaves for the year are up slightly and return from leaves remained low:



## Enrollment

For the Public Schools of Brookline, total enrollment K-12 is up 226 students to 6,604 students K-12 for the 2011-2012 school year, compared to 6,378 students for the 2010-2011 school year. Early Childhood Programs also rose to a new level, at 302 students, due to program expansion.

Total K-8 enrollment has risen in FY12 by 175 students. This is the seventh consecutive year of K-8 enrollment growth. During this period, K-8 enrollment has grown by 937 students. The FY12 Kindergarten class cohort is the largest class that has entered during any of the years of recent enrollment growth, and based on the comparative birth cohort, it is the highest annual yield of students (92%) experienced during this seven year period. This pattern based on birth data and the 2010 census points to continued growth in the K-8 population for at least the next three years. The current enrollment pattern has larger class cohorts (ranging from 551 to 658) at each grade K-2 with significantly smaller cohorts (ranging from 426-517) at grades 6-8. As a result, there are 431 more students in the lowest three grades (K-2) than at the highest three 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 230 in FY12 and elementary average class size has increased to 20.99 K-8 in FY12 from 20.76 in FY11 (both years include substantially separate students). Anticipating enrollment growth the budget allowed for 7.2 FTE for new sections and specialist teachers K-8. Enrollment pressure over projection has resulted in one (1) additional class section, and 0.8 FTE specialist teachers. Within this total enrollment growth the English Language Learner K-8 population has risen significantly in FY12. October 1<sup>st</sup> counts show an ELL enrollment increase compared in FY11. This growth in ELL enrollment has led to an increase of 0.7 FTE English Language Learner teaching staff.

Enrollment patterns at Brookline High School have reversed the recent trend of a slowly decreasing population. FY12 BHS enrollment on October 1<sup>st</sup> was 1,777 students, up 51 students from FY11 but down from an FY04 high of 1,916. BHS has reached the bottom of the drop in total High School enrollment, as 8<sup>th</sup> Grade classes of similar size to graduation cohorts will move into BHS for each of the next two years. After that, beginning in FY15, the High School will begin to grow and we will see the High School enrollment rise dramatically, moving well above the 1,900 student level by FY2016, and continuing to approach 2,200 by FY2018. The current (FY12) K-3 cohort of students is 2,377 and would reach the High School in FY2021. Given our historic pattern of strong cohort survival we should anticipate a High School enrollment in this range by FY2021.

### **Salary – Funding Step and Lane Growth**

The FY12 budget was developed with the expectation that staff retirements would cover some of the cost growth for step and lane increases. As a result we budgeted \$550K for the cost of step increases, to cover a liability that at Gross was estimated at \$1.1M. The final count for this year shows that actual retirements at 17.0 FTE have filled in the gap by saving an additional \$525K.

Our First Quarter data indicates that a total of 69.55 FTE’s resigned, retired, took a leave or were newly funded positions. The counts are: Retirements 17 FTE @ \$82,992, Leaves 11.55 FTE @ \$61,857, Resignations 12.2 @ \$61,836 and Non-Renewals 14.5 FTE @ \$58,249. Replacing them are 4.9 FTE individuals returning from leave/changing assignment at an average salary of \$70,447 and 64.65 FTE’s newly hired staff at an average salary of \$56,586. Additionally, 14.5

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 \$524,511 and when paired with the \$550K budgeted for step and lane growth has provided funding for the \$1.1M estimate needed to fund Step increases.

**FY12 Staff Change Summary**

	<u>FTE's</u>	<u>Average Salary</u>	<u>Total Salary</u>	<u>Savings</u>
New Hires	64.65	\$56,586	\$3,658,283	
Return from Leave	4.9	\$70,447	\$345,189	
<b>Total Additions</b>	<b>69.55</b>	<b>\$57,562</b>	<b>\$4,003,472</b>	
Leaves	11.55	\$61,857	\$714,454	
Retirements	17	\$82,992	\$1,410,862	
Resignations	12.2	\$61,836	\$754,396	
Non-Renewals	14.5	\$58,249	\$844,610	
New Budgeted	14.3	\$56,200	\$803,660	
<b>Total Positions Available</b>	<b>69.55</b>	<b>\$65,104</b>	<b>\$4,527,982</b>	<b>(\$524,511)</b>

**Special Education**

Historically the most significant area for concern in the budget has been the growth in Special Education costs. Contrary to this pattern, for FY12 Special Education spending growth is within projected ranges for Private Placements, but significantly at variance with past growth patterns for “Ancillary Services”. This projection incorporates a full year of expenditures at a level to cover all the currently known Private Placement cases and includes a provision for all cases under review (10) and expected cost growth for FY12 in this category. These projected costs taken together, yield a projection which exceeds the budget for Special Education by \$295K, but not in excess of the Special Education contingency reserve which was budgeted at \$600K. As a result, program and service decisions during the first quarter have accounted for 50% of the Special Education contingency. Past spending patterns would indicate that the remaining contingency reserve should serve to address remaining decisions within this program category for the balance of the year.

First Quarter FY12 data indicates relative stability within Special Education Private Placement enrollments compared to FY11. This stability points to the variability that can exist from year to year within this account, and is the result of high cost students aging out, moving from in-school programs, moving into the district and/or receiving other program placement assignments. The total population enrolled and pending is 82 in FY12 compared with 84 students projected in the First quarter of FY11. Currently we are projecting for the cost of 82 students compared to 84 in FY11, although current case count is 72, with 10 additional cases under review, pending placement outcomes. What has moved up significantly in FY12 is the cost of “Ancillary Services” - contracted services for a mixed population of students who are primarily served in-district, by contract service providers, through a spectrum of therapeutic and related services. The total cost of the services in FY10 was \$800K, in FY11 these services cost \$1M and for FY12 they are projected to be \$1.25M. The significant cost growth of this service component

requires close scrutiny and analysis to ensure that the cost effectiveness and quality match the goals of the department.

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

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

<b>Fiscal Year</b>	<b>Count</b>	<b>Total</b>	<b>State Funding*</b>
FY02	83	\$4.06M	\$700
FY03	80	\$4.44M	\$734
FY04	73	\$4.77M	\$1.02M
FY05	77	\$4.68M	\$1.86M
FY06	80	\$5.42M	\$1.93M
FY07	79	\$5.94M	\$2.11M
FY08	68	\$5.05M	\$2.00M
FY09	73	\$5.61M	\$1.71M
FY10	85	\$6.78M	\$1.01M
FY11	83	\$7.02M	\$1.18M
FY12	82 (72 + 10)	\$6.90M	\$1.68M

\*FY02 and FY03 State Funding = “50/50 Program”  
 FY04 – FY12 State Funding = Circuit Breaker

As we move forward we will continue to report on the number of “pending” students – those who have a case or placement that is still unresolved – because the resolution of these cases will have the most significant outcome on our final spending of any expenditure element. We will continue to closely monitor this change quarter to quarter through the year.

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. It is a continuation of this trend that we are experiencing in FY12, with total projected Private Placements at FY11 levels but “Ancillary Services” costs 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 and FY12, we have seen an increase in the number of first year aides above FY10, but we also see that retention – especially from 6<sup>th</sup> to 7th step instructional aides –

is higher than past experience. The change in mix for FY12 does not have a significant budget implication, but it bears watching over time.

Analysis of Classroom Aides by Step (Category 2)

<b>Step</b>	<b>FY09</b>	<b>FY10</b>	<b>FY11</b>	<b>FY12</b>
1	108.1	67.6	76.1	72.0
2	26.1	53.7	33.9	37.5
3	21.5	11.3	33	20.9
4	14.8	16.7	6.4	17.0
5	8.5	17	12	4.7
6	5	6.9	14.8	7.8
7	19.9	26.6	26.1	37.3
	203.9	199.8	202.5	197.3

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 last school year was the corresponding FY11 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 has dropped to 10 for 26 First grades.

Separate from the Aides necessary to make up the shortage for the Dual Certification Program, the First Quarter deployment of classroom Aides has exceeded the budget by 17.3 FTE. This is partly a reflection of the desire to keep students at programs within the District, partly the result of position reduction decisions made in the budget process which could not be sustained and partly the result of new cases, not anticipated at budget development. The budgeted count for Classroom aides for this year is 160.1 FTE (all funds) compared to an actual count of 184.6 FTE. While this pattern of Aide allocations over budget is effectively eroding half of the Special Education reserve for FY12 data across years shows that the actual number of Aides deployed to classrooms in the new model has resulted in fewer total Aides in FY12 – 184.6 FTE - than were actually deployed in FY09 – 188.3 FTE. (See chart).

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

**Special Education Aides**

	<b>FY08 Actual</b>	<b>FY09 Actual</b>	<b>FY10 Actual</b>	<b>FY11 Budgeted</b>	<b>FY11 Actual</b>	<b>FY12 Budgeted</b>	<b>FY12 Actual</b>
Instructional Aides	6.9	0.0	0.0	0.00	0.00	0.00	0.00
Aides	134.5	159.5	139.0	130.27	136.28	109.42	121.59
EC Aides	25.0	18.7	13.7	13.18	17.90	17.35	18.23
Kindergarten Aides	0.0	0.0	0.0	0.00	0.00	11.82	14.34
1st Grade Aides	0.0	0.0	0.0	0.00	0.00	6.75	13.50
<b>General Fund Total</b>	<b>166.4</b>	<b>178.2</b>	<b>152.7</b>	<b>143.45</b>	<b>154.18</b>	<b>145.34</b>	<b>167.66</b>
ARRA Grants (Kind.)	0.0	0.0	11.8	11.82	11.82	0.00	0.00
SPED Grant	10.2	10.1	13.1	12.26	12.30	11.84	13.53
EC Revolving Fund	0.0	0.0	3.4	3.40	3.40	3.40	3.40
<b>Grant Funded Total</b>	<b>10.2</b>	<b>10.1</b>	<b>28.3</b>	<b>27.48</b>	<b>27.52</b>	<b>15.24</b>	<b>16.93</b>
<b>All Funds Total</b>	<b>176.6</b>	<b>188.3</b>	<b>181.0</b>	<b>170.9</b>	<b>181.7</b>	<b>160.6</b>	<b>184.6</b>

**Transportation**

Expenditure projections for FY12 Transportation services show spending has grown, primarily for Summer School and for Out of District service. Transportation service is expected to respond to the needs and program assignments based on student service decisions, which frequently do not consider transportation consequences. Special Education transportation provides a mix of In-Town and Out-of-Town services. The network of routed vehicles is stretched toward the maximum to achieve as efficient an operation as possible. Additional costs for FY12 have come from complex out of district routes that don't allow for ride sharing and for an additional In-Town wheel chair vehicle. At the First Quarter Transportation costs are projected to be \$41K in excess of budget.

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.

Additionally for FY12, the school department has continued to contribute \$30K towards 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.

## **Conclusion**

For the Public Schools of Brookline, spending patterns established in the First Quarter of the year have historically been a good predictor of the full year experience. Once enrollment patterns are set for the year the annual variability tends to be low. The key to monitoring and projecting for the full year, at the First Quarter, is available data on spending patterns across the board. Recent improvements in firming up timely staff data reconciliation between the Personnel Office and the Payroll Department has allowed for improved projection information which has served as the basis for this report. As a result there should be low variability between this First Quarter report and the Final report for FY12 in total payroll costs. Since payroll costs represent the largest component of departmental spending (83%) of the General Fund, we should anticipate that spending for FY12 will remain within the available budget, but without a significant margin for growth.

If cost growth comes during the year it will most probably be driven by changes in student placements for Special Education students who would require significant new services. This has historically represented the largest intra-year variability for cost projections. A key component of this report is the striking change from the prior three years (FY09 - FY11) in the cost growth (%) of Special Education services. After three years of double digit growth, FY12 growth is only 1% higher than FY11 in total Special Education projected expenditures (see Attachment 1). While this is partially the result of comparisons to actual expenditures of FY11, which overspent budgeted levels, it is also a function of the stability of the total number of Private Placements and the resulting level spending projected for contracted services accounts in total.

The data within this report shows the significant complications placed on our budget choices as growing enrollment 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.

**THE PUBLIC SCHOOLS OF BROOKLINE**  
**TEN YEAR TREND (FY03 - FY12)**

<b>Fiscal Year</b>	<b>Appropriation Amount</b>	<b>Percent Growth</b>	<b>Actual Spending</b>	<b>Percent Growth</b>	<b>Year End Surplus/Deficit</b>	<b>Special Education Prog. Costs *</b>	<b>Percent Growth</b>
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 Actual	\$75,346,929	6.46%	\$75,521,702	6.39%	(\$174,773)	\$19,610,115	14.51%
2012 Projected	\$78,260,399	3.87%	\$77,966,993	3.24%	\$293,406	\$19,789,294	0.91%
<b>Total Ten Year Increase</b>		<b>54.30%</b>		<b>54.40%</b>			<b>89.56%</b>
<b>Average Annual Growth</b>		<b>4.56%</b>		<b>4.68%</b>			<b>7.77%</b>

**Notes:**

\* FY12 Appropriation amount includes \$1,682,804 in Circuit Breaker funding, \$750K in One Time Revenues and \$497,251 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  
FY07 - FY12**

Attachment 2

	<b>Final FY07 Expenditures</b>	<b>Final FY08 Expenditures</b>	<b>Final FY09 Expenditures</b>	<b>Final FY10 Expenditures</b>	<b>Final FY11 Expenditures</b>	<b>Projected FY12 Expenditures</b>	<b>FY07 - FY12 6-Year Expenditure Growth</b>	
<b>Total BPS</b>	\$ 62,916,637	\$ 64,786,212	\$ 70,987,572	\$ 72,515,419	\$ 75,521,702	\$ 77,966,993	\$ 15,050,356	24.9%
<b>Total Special Education (SPED)</b>	\$ 15,676,812	\$ 15,395,752	\$ 17,124,783	\$ 18,871,798	\$ 19,610,115	\$ 19,789,294	\$ 4,112,482	29.1%
<b>SPED Percent of Total</b>	24.92%	23.76%	24.12%	26.02%	25.97%	25.38%	27.32%	

	<b>Final FY07 Expenditures</b>	<b>Final FY08 Expenditures</b>	<b>Final FY09 Expenditures</b>	<b>Final FY10 Expenditures</b>	<b>Final FY11 Expenditures</b>	<b>Projected FY12 Expenditures</b>	<b>FY07 - FY12 6-Year Expenditure Growth</b>	
<b>Total SPED, Transportation and Medical</b>	\$ 17,790,019	\$ 17,552,415	\$ 19,330,740	\$ 21,141,499	\$ 22,146,194	\$ 22,431,247	\$ 4,641,228	28.7%
<b>SPED Percent of Total</b>	28.3%	27.1%	27.2%	29.2%	29.3%	28.8%		
<b>Total w/o SPED, Transportation and Medical</b>	\$ 45,126,618	\$ 47,233,797	\$ 51,656,832	\$ 51,373,920	\$ 53,375,508	\$ 55,535,746	\$ 10,409,128	23.5%
<b>Non-SPED Percent of Total</b>	71.7%	72.9%	72.8%	70.8%	70.7%	71.2%		

**THE PUBLIC SCHOOLS OF BROOKLINE  
FY2012 FIRST QUARTER REPORT**

<b>FUNCTION:</b>	<b>ACCOUNT</b>	<b>FY12 TOTAL ADJ. BUDGET</b>	<b>PROJECTED AS OF 9/30/11</b>	<b>SURPLUS/ (DEFICIT)</b>
<b><u>ADMINISTRATION &amp; SUPPORT:</u></b>				
Administration:	31050	1,216,056	1,226,117	(10,061)
Supervision:	31100	4,398,227	4,373,600	24,627
Information Services:	31780	954,748	954,945	(197)
Transportation:	31300	1,553,184	1,594,176	(40,992)
High School Support:	33300	937,085	1,007,729	(70,644)
General Instruction:	33400	1,649,168	1,499,503	149,666
Building Services:	34250	<u>2,800,608</u>	<u>2,780,660</u>	<u>19,948</u>
<b>TOTAL:</b>		<b>\$13,509,076</b>	<b>\$13,436,730</b>	<b>\$72,347</b>
<b><u>STUDENT SERVICES:</u></b>				
Psychological Services:	31750	838,074	834,699	3,375
Medical Services:	31770	1,031,834	1,047,777	(15,943)
Guidance:	31790	2,182,193	2,168,316	13,877
Engl. Lang. Learners / ESL:	32270	1,732,744	1,752,945	(20,201)
Special Education:	32760	<u>20,094,508</u>	<u>19,789,294</u>	<u>305,214</u>
<b>TOTAL:</b>		<b>\$25,879,353</b>	<b>\$25,593,031</b>	<b>\$286,322</b>
<b><u>EXTRA CURRICULAR ACTIVITIES:</u></b>				
Student Body Activities:	31350	231,184	230,924	260
Athletics/After School:	31720	<u>552,105</u>	<u>551,761</u>	<u>344</u>
<b>TOTAL:</b>		<b>\$783,289</b>	<b>\$782,685</b>	<b>\$604</b>
<b><u>CURRICULUM &amp; INSTRUCTION:</u></b>				
Education Tech and Info Services	31600	2,231,783	2,242,480	(10,697)
School-Within-A-School:	32200	411,475	410,027	1,448
World Language:	32250	3,160,157	3,204,874	(44,717)
Visual Arts:	32400	1,257,997	1,273,614	(15,617)
English/Language Arts:	32500	2,661,706	2,555,154	106,552
Mathematics:	32600	3,510,481	3,471,797	38,684
Performing Arts:	32650	1,802,339	1,788,688	13,651
Physical Education:	32700	1,594,430	1,534,081	60,349
Literacy Specialists:	32770	1,298,382	1,282,317	16,065
Health Education:	32780	380,599	369,311	11,288
Science:	32850	2,441,918	2,435,049	6,869
Social Studies:	32900	2,282,874	2,338,447	(55,573)
Career & Techn. Education:	32920	720,563	686,248	34,315
Kindergarten:	33150	2,164,076	2,283,313	(119,238)
Elementary:	33200	12,169,901	12,279,147	(109,246)
<b>TOTAL:</b>		<b>\$38,088,681</b>	<b>\$38,154,547</b>	<b>(\$65,867)</b>
<b>GROSS SCHOOL DEPT. BUDGET:</b>		<b>\$78,260,399</b>	<b>\$77,966,993</b>	<b>\$293,406</b>
<b>Tuition and Facilities Funds:</b>		<b>(\$497,251)</b>	<b>(\$497,251)</b>	<b>\$0</b>
<b>Circuit Breaker Funds:</b>		<b>(\$1,682,804)</b>	<b>(\$1,682,804)</b>	<b>\$0</b>
<b>General Fund Reduction</b>		<b>(\$750,000)</b>	<b>(\$750,000)</b>	<b>\$0</b>
<b>ARRA Funding</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Supplementary:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Town Appropriation:</b>		<b>\$75,330,344</b>	<b>\$75,036,938</b>	<b>\$293,406</b>

**THE PUBLIC SCHOOLS OF BROOKLINE  
FY2012 FIRST QUARTER REPORT**

<b>FUNCTION:</b>	<b>ACCOUNT</b>	<b>FY12 TOTAL ADJ. BUD.</b>	<b>PROJECTED AS OF 9/30/11</b>	<b>SURPLUS/ (DEFICIT)</b>
<b>Administrative, Supervision and General Instruction</b>				
Administration	31050	\$1,216,056	\$1,226,117	(\$10,061)
Supervision	31100	\$4,398,227	\$4,373,600	\$24,627
General Instruction	33400	<u>\$1,649,168</u>	<u>\$1,499,503</u>	<u>\$149,666</u>
<b>Sub-Total:</b>		\$7,263,451	\$7,099,220	\$164,232
<b>Building/Transportation Services</b>				
Transportation	31300	\$1,553,184	\$1,594,176	(\$40,992)
Building Services	34250	<u>\$2,800,608</u>	<u>\$2,780,660</u>	<u>\$19,948</u>
<b>Sub-Total:</b>		\$4,353,792	\$4,374,836	(\$21,044)
<b>Students, Non-Academic</b>				
Student Activities	31350	\$231,184	\$230,924	\$260
Athletics	31720	\$552,105	\$551,761	\$344
Performing Arts	32650	<u>\$1,802,339</u>	<u>\$1,788,688</u>	<u>\$13,651</u>
<b>Sub-Total:</b>		\$2,585,628	\$2,571,373	\$14,255
<b>Information Technology</b>				
Instructional Technology	31780	<u>\$954,748</u>	<u>\$954,945</u>	<u>(\$197)</u>
<b>Sub-Total:</b>		\$954,748	\$954,945	(\$197)
<b>Guidance and Medical Services</b>				
Psychological Services	31750	\$838,074	\$834,699	\$3,375
Medical Services	31770	\$1,031,834	\$1,047,777	(\$15,943)
Guidance	31790	<u>\$2,182,193</u>	<u>\$2,168,316</u>	<u>\$13,877</u>
<b>Sub-Total:</b>		\$4,052,101	\$4,050,792	\$1,309
<b>Mainstream Student Academic Program Accounts</b>				
Educational Tech and Info Services	31600	\$2,231,783	\$2,242,480	(\$10,697)
School-Within-A-School	32200	\$411,475	\$410,027	\$1,448
World Language	32250	\$3,160,157	\$3,204,874	(\$44,717)
Visual Arts	32400	\$1,257,997	\$1,273,614	(\$15,617)
English / Language Arts	32500	\$2,661,706	\$2,555,154	\$106,552
Mathematics	32600	\$3,510,481	\$3,471,797	\$38,684
Physical Education	32700	\$1,594,430	\$1,534,081	\$60,349
Health Education	32780	\$380,599	\$369,311	\$11,288
Science	32850	\$2,441,918	\$2,435,049	\$6,869
Social Studies	32900	\$2,282,874	\$2,338,447	(\$55,573)
Career and Technical Education	32920	\$720,563	\$686,248	\$34,315
BHS Support	33300	<u>\$937,085</u>	<u>\$1,007,729</u>	<u>(\$70,644)</u>
<b>Sub-Total:</b>		\$21,591,068	\$21,528,810	\$62,258

**THE PUBLIC SCHOOLS OF BROOKLINE  
FY2012 FIRST QUARTER REPORT**

<b>FUNCTION:</b>	<b>ACCOUNT</b>	<b>FY12 TOTAL ADJ. BUD.</b>	<b>PROJECTED AS OF 9/30/11</b>	<b>SURPLUS/ (DEFICIT)</b>
<b>Special Challenge Academic Accounts</b>				
<b>English Language Learners / ESL</b>	32270	\$1,732,744	\$1,752,945	(\$20,201)
<b>Special Education</b>	32760	\$20,094,508	\$19,789,294	\$305,214
<b>Literacy Specialists</b>	32770	<u>\$1,298,382</u>	<u>\$1,282,317</u>	<u>\$16,065</u>
<b>Sub-Total:</b>		\$23,125,634	\$22,824,556	\$301,078
<b>Elementary &amp; Pre-Elementary Student Academic</b>				
<b>Kindergarten</b>	33150	\$2,164,076	\$2,283,313	(\$119,238)
<b>Elementary</b>	33200	<u>\$12,169,901</u>	<u>\$12,279,147</u>	<u>(\$109,246)</u>
<b>Sub-Total:</b>		\$14,333,977	\$14,562,461	(\$228,484)
<b>GROSS SCHOOL DEPT. BUDGET:</b>		<b>\$78,260,399</b>	<b>\$77,966,993</b>	<b>\$293,406</b>
<b>TUITION AND FACILITIES FUNDS:</b>		<b>(\$497,251)</b>	<b>(\$497,251)</b>	<b>\$0</b>
<b>CIRCUIT BREAKER:</b>		<b>(\$1,682,804)</b>	<b>(\$1,682,804)</b>	<b>\$0</b>
<b>GENERAL FUND REDUCTION</b>		<b>(\$750,000)</b>	<b>(\$750,000)</b>	<b>\$0</b>
<b>ARRA Funding</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SUPPLEMENTARY:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Town Appropriation:</b>		<b>\$75,330,344</b>	<b>\$75,786,938</b>	<b>\$293,406</b>

**The Public Schools of Brookline  
FY2012 First Quarter Report  
General Fund**

Program/ Function	FY12 Total Adj. Budget	---- Thru 9/30/11 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Administration 31050							
Personnel	\$950,482	\$295,640	\$0	\$295,640	31.10%	\$961,071	(\$10,589)
Services	\$188,685	\$96,286	\$74,872	\$171,158	90.71%	\$188,391	\$294
Supplies	\$13,116	\$7,444	\$4,067	\$11,511	87.77%	\$13,093	\$23
Other	\$63,773	\$32,916	\$4,535	\$37,451	58.73%	\$63,562	\$211
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$1,216,056	\$432,287	\$83,474	\$515,760	42.41%	\$1,226,117	(\$10,061)
Supervision 31100							
Personnel	\$4,131,193	\$1,081,061	\$0	\$1,081,061	26.17%	\$4,107,286	\$23,907
Services	\$55,990	\$34,759	\$1,900	\$36,659	65.47%	\$55,669	\$321
Supplies	\$11,360	\$8,233	\$2,725	\$10,958	96.46%	\$11,180	\$180
Other	\$199,684	\$123,015	\$20,668	\$143,683	71.96%	\$199,465	\$219
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$4,398,227	\$1,247,067	\$25,294	\$1,272,361	28.93%	\$4,373,600	\$24,627
Transportation 31300							
Personnel	\$101,777	\$27,331	\$0	\$27,331	26.85%	\$100,786	\$991
Services	\$1,451,407	\$231,559	\$938,727	\$1,170,286	80.63%	\$1,493,390	(\$41,983)
Total	\$1,553,184	\$258,891	\$938,727	\$1,197,617	77.11%	\$1,594,176	(\$40,992)
Student Body Activities 31350							
Personnel	\$224,534	\$2,449	\$0	\$2,449	1.09%	\$224,534	\$0
Services	\$6,500	\$0	\$0	\$0	0.00%	\$6,309	\$191
Other	\$150	\$0	\$0	\$0	0.00%	\$81	\$69
Total	\$231,184	\$2,449	\$0	\$2,449	1.06%	\$230,924	\$260

**The Public Schools of Brookline  
FY2012 First Quarter Report  
General Fund**

Program/ Function	FY12 Total Adj. Budget	---- Thru 9/30/11 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Educ Tech & Info Science 316031							
Personnel	\$1,827,024	\$263,444	\$0	\$263,444	14.42%	\$1,838,475	(\$11,451)
Services	\$91,256	\$55,245	\$36,011	\$91,256	100.00%	\$91,256	\$0
Supplies	\$122,364	\$45,987	\$16,528	\$62,515	51.09%	\$121,894	\$469
Other	\$12,000	\$3,902	\$5,414	\$9,316	77.63%	\$11,887	\$113
Capital	\$179,139	\$174,045	\$0	\$174,045	97.16%	\$178,967	\$172
Total	\$2,231,783	\$542,624	\$57,953	\$600,577	26.91%	\$2,242,480	(\$10,697)
Athletics/After School 31720							
Personnel	\$452,205	\$81,038	\$0	\$81,038	17.92%	\$452,487	(\$282)
Services	\$54,643	\$12,884	\$17,439	\$30,323	55.49%	\$54,222	\$421
Supplies	\$22,107	\$6,512	\$2,731	\$9,243	41.81%	\$22,008	\$99
Other	\$23,150	\$13,330	\$5,135	\$18,465	79.76%	\$23,044	\$106
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$552,105	\$113,765	\$25,304	\$139,069	25.19%	\$551,761	\$344
Psychological Services 31750							
Personnel	\$804,816	\$116,547	\$0	\$116,547	14.48%	\$801,575	\$3,241
Services	\$19,019	\$0	\$0	\$0	0.00%	\$18,921	\$98
Supplies	\$14,239	\$9,672	\$4,531	\$14,203	99.75%	\$14,203	\$36
Total	\$838,074	\$126,219	\$4,531	\$130,750	15.60%	\$834,699	\$3,375

**The Public Schools of Brookline  
FY2012 First Quarter Report  
General Fund**

Program/ Function	FY12 Total Adj. Budget	---- Thru 9/30/11 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Medical Services 31770							
Personnel	\$1,000,163	\$148,362	\$0	\$148,362	14.83%	\$1,016,259	(\$16,096)
Services	\$20,763	\$571	\$56	\$627	3.02%	\$20,637	\$126
Supplies	\$10,908	\$4,545	\$762	\$5,307	48.65%	\$10,881	\$27
Total	\$1,031,834	\$153,478	\$818	\$154,296	14.95%	\$1,047,777	(\$15,943)
Information Services 31780							
Personnel	\$491,701	\$144,640	\$0	\$144,640	29.42%	\$492,404	(\$703)
Services	\$88,122	\$55,170	\$15,450	\$70,619	80.14%	\$88,041	\$81
Supplies	\$172,156	\$132,899	\$6,253	\$139,153	80.83%	\$172,037	\$119
Other	\$3,156	\$3,000	\$0	\$3,000	95.06%	\$3,000	\$156
Capital	\$199,613	\$197,862	\$0	\$197,862	99.12%	\$199,463	\$150
Total	\$954,748	\$533,572	\$21,703	\$555,275	58.16%	\$954,945	(\$197)
Guidance 31790							
Personnel	\$2,146,876	\$347,993	\$0	\$347,993	16.21%	\$2,133,308	\$13,568
Services	\$25,661	\$17,580	\$0	\$17,580	68.51%	\$25,491	\$170
Supplies	\$9,656	\$4,350	\$4,155	\$8,505	88.08%	\$9,517	\$139
Total	\$2,182,193	\$369,923	\$4,155	\$374,078	17.14%	\$2,168,316	\$13,877
School Within A School 32200							
Personnel	\$406,025	\$61,299	\$0	\$61,299	15.10%	\$404,795	\$1,230
Services	\$2,577	\$689	\$1,260	\$1,949	75.64%	\$2,449	\$128
Supplies	\$2,873	\$468	\$0	\$468	16.29%	\$2,783	\$90
Total	\$411,475	\$62,456	\$1,260	\$63,716	15.48%	\$410,027	\$1,448

**The Public Schools of Brookline  
FY2012 First Quarter Report  
General Fund**

Program/ Function	FY12 Total Adj. Budget	---- Thru 9/30/11 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
<b>World Languages 32250</b>							
Personnel	\$3,083,141	\$473,355	\$0	\$473,355	15.35%	\$3,128,368	(\$45,227)
Services	\$11,350	\$120	\$4,049	\$4,169	36.73%	\$11,270	\$80
Supplies	\$58,701	\$28,995	\$3,039	\$32,034	54.57%	\$58,526	\$175
Other	\$4,240	\$274	\$0	\$274	6.46%	\$4,101	\$139
Capital	\$2,725	\$900	\$0	\$900	33.03%	\$2,609	\$116
<b>Total</b>	<b>\$3,160,157</b>	<b>\$503,644</b>	<b>\$7,088</b>	<b>\$510,732</b>	<b>16.16%</b>	<b>\$3,204,874</b>	<b>(\$44,717)</b>
<b>ELL / ESL 32270</b>							
Personnel	\$1,703,900	\$232,935	\$0	\$232,935	13.67%	\$1,724,580	(\$20,680)
Services	\$3,386	\$200	\$169	\$369	10.90%	\$3,369	\$17
Supplies	\$25,184	\$502	\$1,645	\$2,147	8.53%	\$24,946	\$238
Other	\$274	\$50	\$0	\$50	18.24%	\$50	\$224
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
<b>Total</b>	<b>\$1,732,744</b>	<b>\$233,688</b>	<b>\$1,814</b>	<b>\$235,501</b>	<b>13.59%</b>	<b>\$1,752,945</b>	<b>(\$20,201)</b>
<b>Visual Arts 32400</b>							
Personnel	\$1,169,746	\$174,212	\$0	\$174,212	14.89%	\$1,185,966	(\$16,220)
Services	\$9,000	\$0	\$0	\$0	0.00%	\$8,879	\$121
Supplies	\$74,641	\$43,907	\$4,864	\$48,771	65.34%	\$74,398	\$243
Other	\$1,950	\$0	\$1,800	\$1,800	92.31%	\$1,800	\$150
Capital	\$2,660	\$0	\$0	\$0	0.00%	\$2,571	\$89
<b>Total</b>	<b>\$1,257,997</b>	<b>\$218,120</b>	<b>\$6,664</b>	<b>\$224,783</b>	<b>17.87%</b>	<b>\$1,273,614</b>	<b>(\$15,617)</b>
<b>English/Language Arts 32500</b>							
Personnel	\$2,511,569	\$354,588	\$0	\$354,588	14.12%	\$2,405,504	\$106,065
Services	\$928	\$55	\$0	\$55	5.93%	\$847	\$81
Supplies	\$148,709	\$124,669	\$20,147	\$144,816	97.38%	\$148,615	\$94
Other	\$500	\$188	\$0	\$188	37.60%	\$188	\$312
<b>Total</b>	<b>\$2,661,706</b>	<b>\$479,499</b>	<b>\$20,147</b>	<b>\$499,646</b>	<b>18.77%</b>	<b>\$2,555,154</b>	<b>\$106,552</b>

**The Public Schools of Brookline  
FY2012 First Quarter Report  
General Fund**

Program/ Function	FY12 Total Adj. Budget	---- Thru 9/30/11 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
<b>Mathematics 32600</b>							
Personnel	\$3,355,577	\$473,355	\$0	\$473,355	14.11%	\$3,317,681	\$37,896
Services	\$3,405	\$0	\$0	\$0	0.00%	\$3,108	\$297
Supplies	\$148,320	\$128,534	\$2,459	\$130,993	88.32%	\$148,104	\$216
Other	\$3,179	\$2,166	\$363	\$2,529	79.55%	\$2,904	\$275
<b>Total</b>	<b>\$3,510,481</b>	<b>\$604,055</b>	<b>\$2,822</b>	<b>\$606,877</b>	<b>17.29%</b>	<b>\$3,471,797</b>	<b>\$38,684</b>
<b>Performing Arts 32650</b>							
Personnel	\$1,753,689	\$248,537	\$0	\$248,537	14.17%	\$1,740,850	\$12,839
Services	\$11,980	\$988	\$92	\$1,080	9.02%	\$11,791	\$189
Supplies	\$27,616	\$12,568	\$1,985	\$14,552	52.70%	\$27,439	\$177
Other	\$660	\$0	\$0	\$0	0.00%	\$344	\$316
Capital	\$8,394	\$0	\$7,335	\$7,335	87.38%	\$8,264	\$130
<b>Total</b>	<b>\$1,802,339</b>	<b>\$262,093</b>	<b>\$9,412</b>	<b>\$271,505</b>	<b>15.06%</b>	<b>\$1,788,688</b>	<b>\$13,651</b>
<b>Physical Education 32700</b>							
Personnel	\$1,556,710	\$205,170	\$0	\$205,170	13.18%	\$1,496,946	\$59,764
Services	\$10,500	\$77	\$6	\$84	0.80%	\$10,201	\$299
Supplies	\$23,615	\$9,910	\$5,035	\$14,944	63.28%	\$23,488	\$127
Other	\$3,605	\$345	\$0	\$345	9.57%	\$3,446	\$159
<b>Total</b>	<b>\$1,594,430</b>	<b>\$215,502</b>	<b>\$5,041</b>	<b>\$220,543</b>	<b>13.83%</b>	<b>\$1,534,081</b>	<b>\$60,349</b>
<b>Special Education 32760</b>							
Personnel	\$12,515,295	\$1,839,409	\$0	\$1,839,409	14.70%	\$12,715,247	(\$199,952)
Services	\$6,931,951	\$837,489	\$2,729,008	\$3,566,497	51.45%	\$7,026,970	(\$95,019)
Supplies	\$36,262	\$15,562	\$20,135	\$35,696	98.44%	\$36,107	\$155
Other	\$611,000	\$4,985	\$984	\$5,969	0.98%	\$10,969	\$600,031
<b>Total</b>	<b>\$20,094,508</b>	<b>\$2,697,445</b>	<b>\$2,750,126</b>	<b>\$5,447,571</b>	<b>27.11%</b>	<b>\$19,789,294</b>	<b>\$305,214</b>

**The Public Schools of Brookline  
FY2012 First Quarter Report  
General Fund**

Program/ Function	FY12 Total Adj. Budget	---- Thru 9/30/11 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Literacy Specialists 32770							
Personnel	\$1,226,211	\$175,691	\$0	\$175,691	14.33%	\$1,210,558	\$15,653
Services	\$24,571	\$0	\$0	\$0	0.00%	\$24,399	\$172
Supplies	\$11,600	\$0	\$0	\$0	0.00%	\$11,501	\$99
Other	\$36,000	\$0	\$0	\$0	0.00%	\$35,859	\$141
Total	\$1,298,382	\$175,691	\$0	\$175,691	13.53%	\$1,282,317	\$16,065
Health Education 32780							
Personnel	\$321,600	\$37,387	\$0	\$37,387	11.63%	\$310,617	\$10,983
Services	\$49,200	\$0	\$0	\$0	0.00%	\$49,011	\$189
Supplies	\$9,299	\$1,196	\$0	\$1,196	12.86%	\$9,262	\$37
Other	\$500	\$0	\$0	\$0	0.00%	\$421	\$79
Total	\$380,599	\$38,583	\$0	\$38,583	10.14%	\$369,311	\$11,288
Science 32850							
Personnel	\$2,277,293	\$327,377	\$0	\$327,377	14.38%	\$2,270,757	\$6,536
Services	\$3,843	\$2,403	\$568	\$2,971	77.31%	\$3,759	\$84
Supplies	\$157,489	\$101,842	\$21,829	\$123,671	78.53%	\$157,382	\$107
Other	\$3,293	\$1,150	\$555	\$1,705	51.78%	\$3,151	\$142
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$2,441,918	\$432,772	\$22,953	\$455,724	18.66%	\$2,435,049	\$6,869
Social Studies 32900							
Personnel	\$2,140,870	\$330,008	\$0	\$330,008	15.41%	\$2,196,746	(\$55,876)
Services	\$3,100	\$1,336	\$180	\$1,516	48.90%	\$3,000	\$100
Supplies	\$137,738	\$84,150	\$28,554	\$112,704	81.82%	\$137,592	\$146
Other	\$1,166	\$989	\$120	\$1,109	95.11%	\$1,109	\$57
Total	\$2,282,874	\$416,483	\$28,854	\$445,337	19.51%	\$2,338,447	(\$55,573)

**The Public Schools of Brookline  
FY2012 First Quarter Report  
General Fund**

Program/ Function	FY12 Total Adj. Budget	---- Thru 9/30/11 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Career & Ed. Techn. 32920							
Personnel	\$661,083	\$92,151	\$0	\$92,151	13.94%	\$627,192	\$33,891
Services	\$5,732	\$0	\$4,970	\$4,970	86.70%	\$5,585	\$147
Supplies	\$42,302	\$5,920	\$8,688	\$14,607	34.53%	\$42,071	\$231
Other	\$150	\$150	\$0	\$150	100.00%	\$150	\$0
Capital	\$11,296	\$4,150	\$0	\$4,150	36.74%	\$11,250	\$46
Total	\$720,563	\$102,371	\$13,657	\$116,028	16.10%	\$686,248	\$34,315
Kindergarten 33150							
Personnel	\$2,154,111	\$310,059	\$0	\$310,059	14.39%	\$2,273,354	(\$119,243)
Supplies	\$9,965	\$7,245	\$2,714	\$9,959	99.95%	\$9,959	\$5
Total	\$2,164,076	\$317,304	\$2,714	\$320,018	14.79%	\$2,283,313	(\$119,238)
Elementary 33200							
Personnel	\$11,640,397	\$1,730,233	\$0	\$1,730,233	14.86%	\$11,750,911	(\$110,514)
Services	\$323,454	\$89,934	\$110,795	\$200,729	62.06%	\$322,793	\$661
Supplies	\$128,359	\$44,384	\$66,559	\$110,943	86.43%	\$128,076	\$283
Other	\$63,775	\$1,980	\$2,085	\$4,065	6.37%	\$63,549	\$226
Capital	\$13,916	\$10,500	\$311	\$10,811	77.68%	\$13,819	\$97
Total	\$12,169,901	\$1,877,031	\$179,750	\$2,056,781	16.90%	\$12,279,147	(\$109,246)
High School 33300							
Personnel	\$622,499	\$184,558	\$0	\$184,558	29.65%	\$693,653	(\$71,154)
Services	\$231,219	\$73,962	\$16,058	\$90,020	38.93%	\$231,042	\$177
Supplies	\$56,780	\$15,487	\$8,560	\$24,047	42.35%	\$56,735	\$45
Other	\$22,848	\$9,460	\$2,151	\$11,611	50.82%	\$22,611	\$237
Capital	\$3,739	\$0	\$0	\$0	0.00%	\$3,688	\$51
Total	\$937,085	\$283,467	\$26,769	\$310,236	33.11%	\$1,007,729	(\$70,644)

**The Public Schools of Brookline  
FY2012 First Quarter Report  
General Fund**

Program/ Function	FY12 Total Adj. Budget	---- Thru 9/30/11 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
General Instruction 33400							
Personnel	\$1,358,675	\$194,028	\$0	\$194,028	14.28%	\$1,409,514	(\$50,839)
Services	\$18,000	\$0	\$1,100	\$1,100	6.11%	\$17,811	\$189
Supplies	\$45,022	\$21,959	\$797	\$22,757	50.55%	\$44,773	\$250
Other	\$227,471	\$0	\$0	\$0	0.00%	\$27,405	\$200,066
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
<b>Total</b>	<b>\$1,649,168</b>	<b>\$215,988</b>	<b>\$1,897</b>	<b>\$217,885</b>	<b>13.21%</b>	<b>\$1,499,503</b>	<b>\$149,666</b>
Building Services 34250							
Personnel	\$2,154,213	\$661,161	\$0	\$661,161	30.69%	\$2,135,046	\$19,167
Services	\$494,874	\$131,092	\$299,946	\$431,038	87.10%	\$494,739	\$135
Supplies	\$132,821	\$43,745	\$9,566	\$53,312	40.14%	\$132,594	\$227
Other	\$100	\$0	\$0	\$0	0.00%	\$0	\$100
Capital	\$18,600	\$3,948	\$0	\$3,948	21.23%	\$18,281	\$319
<b>Total</b>	<b>\$2,800,608</b>	<b>\$839,947</b>	<b>\$309,512</b>	<b>\$1,149,459</b>	<b>41.04%</b>	<b>\$2,780,660</b>	<b>\$19,948</b>
Gross School Dept. Budget							
Personnel	\$64,743,375	\$10,614,021	\$0	\$10,614,021	16.39%	\$65,126,470	(\$383,095)
Services	\$10,141,116	\$1,642,399	\$4,252,655	\$5,895,054	58.13%	\$10,273,349	(\$132,233)
Supplies	\$1,653,202	\$910,686	\$248,328	\$1,159,014	70.11%	\$1,649,166	\$4,036
Other	\$1,282,624	\$197,899	\$43,810	\$241,709	18.84%	\$479,095	\$803,529
Capital	\$440,082	\$391,405	\$7,646	\$399,051	90.68%	\$438,912	\$1,170
<b>Total</b>	<b>\$78,260,399</b>	<b>\$13,756,411</b>	<b>\$4,552,439</b>	<b>\$18,308,850</b>	<b>23.39%</b>	<b>\$77,966,993</b>	<b>\$293,406</b>
% of Appr Bud.							
<b>Special Revenues Funds:</b>							
Tuition and Facilities Funds:	(\$497,251)					(\$497,251)	\$0
Circuit Breaker Funds:	(\$1,682,804)					(\$1,682,804)	\$0
Other Revenue	(\$750,000)					(\$750,000)	\$0
<b>Town Appropriation:</b>	<b>\$75,330,344</b>					<b>\$75,036,938</b>	<b>\$293,406</b>

## **FY12 First Quarter Expenditure Report - Revolving Funds**

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

The Brookline Adult and Community Education program was highly successful fiscally in FY11, maintaining profitability again for the second consecutive year. Revenues for FY11 exceeded expenses by \$294K, and the program continued to offer a wide variety of courses.

The first quarter report shows total revenues of \$561,085 against expenses of \$260,506, mostly due to the realization of deferred revenues. While the program continues to be successful, it is important to recognize that deferred revenues are down from \$434K in FY10 to \$232K in FY11. This will be something that needs to be further scrutinized as teacher salaries begin to catch up with these deferred revenues.

The stabilization of the organization has allowed it to continue to offer high quality programming, at modest increases in course prices. Additionally, the Director has hired an additional program coordinator to meet the demand exhibited by increased enrollments in certain areas of the curriculum. 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.

The fund balance in this account stood at \$104K following FY11. While there have been some rental activity during the summer, the great preponderance of usage occurs during the school year. It is anticipated that within this account revenues generated will continue to outperform expenses.

Through the first quarter of FY112, The Public Schools of Brookline collected revenues of \$23,690 against \$19,298 in incurred expenses.

### **Non-Resident Tuition – SE52**

This fund traditionally supplements the General Fund through full tuition payments, which had been increased to \$14,000 in FY11 and through the staff materials fee set at \$2,347 beginning this year (up from \$2,000 last year). These fees supplement the General Fund by \$386,251.

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 FY12 first quarter report shows revenues of \$179,049 against expenses of \$93,624. Since the Department has moved to a payroll deduction model, fees are collected on a consistent basis throughout the year, as opposed to one time lump sum payments (or multiple payments). This has smoothed out the revenue stream, and eliminated defaulting on payments. Additionally, a fee schedule has been proposed which can provide for reasonable increases per student for the next several years.

### **School Athletics – SE26**

This fund contains the student athletic fee paid at \$200 per sport, per season for FY12. This revenue supplements the operating budget of the athletics program and was budgeted at \$357,405 for FY11. A mix of decreased participation and increased scholarships resulted in a net loss of \$54K in FY11.

The first quarter report shows revenues of \$72,505 against expenses of \$42,266. The Athletic Department continues to struggle with increased costs related to rental space and equipment, as well as fewer paid participants and an increased demand for scholarships, both full and partial. A full review of the breadth of sports being offered and their viability will need to occur during this school year.

### **School Restaurant - SE27**

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

The first quarter revenues of \$8,949 underperformed expenses of \$21,077, but this is an expected cost of preparing the school restaurant for its opening in September. Given the past performance of the program and the front loading of these 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, such as a new dishwasher installed this summer.

### **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. Current data indicates that for the program run during the summer of FY12 (July-August of 2011), the program operated at a loss of \$60,624. These expenditures need to be analyzed further.

Increased expenditures (97% of which are related to salaries) and revenue collection issues continue to put pressure on the targeted allocation of General Fund spending on behalf of the program. 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. A number of classes could be consolidated, and less popular ones cancelled in order to achieve this in the future.

### **Early Childhood – SE20**

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

BEEP Principal Vicki Milstein increased fees in FY12 in order to keep up with anticipated expenses. The first quarter report shows revenues of \$486,610 against \$331,977 in expenses. The program raised tuition rates by 10% for the 2011-2012 school year 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. It is anticipated that the program will break even in FY12.

### **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. For FY11, this program had an operating profit of \$240K.

First quarter results for FY12 show revenues at \$330,054 against expenses of \$213,578. The key driver is maintaining the gains made in participation almost across the board, system wide. The last two years have shown increased participation, and, correspondingly, increased revenues. Some additional improvements have been made for FY12 aimed at growing the program even further, as a state of the art sandwich bar has been created at the High School. The first quarters participation numbers, while only capturing the first month of school, have increased over FY11's first quarter numbers, across the board.

### **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. No activity occurred here in FY11. Our fund balance remains at \$53K, with some future expenses planned in coordination with the Building Department projected in the \$10-20K range.

### **Circuit Breaker - SEB3**

FY12 is the ninth 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 \$38,916, up from \$38,028 in FY11, \$38,636 in FY10, \$37,000 in FY09, \$35,408 in FY08 and \$33,700 in FY07.

Total funding for this account for FY12 based on FY11 claims was estimated at \$1.68M. The state reduction in the funding rate from 75% to approximately 40% had reduced our fund balance from \$1.3M to \$687K from FY09 to FY11. Preliminary numbers, post audit, may all this number to grow for FY12.

In FY12, with funding being restored, we will see an increase in Circuit Breaker funding. However, it is important to keep in mind that these increases will not offset the losses incurred by the end of ARRA funding and that 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**

	<b>FY07 Period Ending 6/30/07</b>	<b>FY08 Period Ending 6/30/08</b>	<b>FY09 Period Ending 6/30/09</b>	<b>FY10 Period Ending 6/30/10</b>	<b>FY11 Period Ending 9/30/10</b>	<b>FY11 Period Ending 6/30/11</b>	<b>FY12 Period Ending 9/30/11</b>
Revenue	\$1,460,700	\$1,425,195	\$1,209,613	\$1,339,181	\$787,289	\$1,422,283	\$561,085
Expense	(\$1,583,667)	(\$1,484,303)	(\$1,257,442)	(\$1,125,689)	(\$287,509)	(\$1,127,346)	(\$260,506)
<b>Net Income Sub-Total</b>	<b>(\$122,967)</b>	<b>(\$59,108)</b>	<b>(\$47,829)</b>	<b>\$213,492</b>	<b>\$499,780</b>	<b>\$294,937</b>	<b>\$300,579</b>
General Fund Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Income Total</b>	<b>(\$122,967)</b>	<b>(\$59,108)</b>	<b>(\$47,829)</b>	<b>\$213,492</b>	<b>\$499,780</b>	<b>\$294,937</b>	<b>\$300,579</b>
Cash Balance At End of Period	\$672,642	\$563,552	\$537,585	\$771,691	\$838,620	\$946,386	\$736,057
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$672,642	\$563,552	\$537,585	\$771,691	\$838,620	\$946,386	\$736,057
Liabilities & Encumbrances	(\$458,108)	(\$397,564)	(\$418,634)	(\$442,861)	(\$6,397)	(\$319,006)	\$0
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	<b>\$214,534</b>	<b>\$165,988</b>	<b>\$118,951</b>	<b>\$328,830</b>	<b>\$832,223</b>	<b>\$627,381</b>	<b>\$736,057</b>

**Fund SE23 Use of School Buildings**

	<b>FY07 Period Ending 6/30/07</b>	<b>FY08 Period Ending 6/30/08</b>	<b>FY09 Period Ending 6/30/09</b>	<b>FY10 Period Ending 6/30/10</b>	<b>FY11 Period Ending 9/30/10</b>	<b>FY11 Period Ending 6/30/11</b>	<b>FY12 Period Ending 9/30/11</b>
Revenue	\$47,930	\$52,766	\$112,386	\$208,768	\$30,534	\$125,804	\$23,690
Expense	(\$50,529)	(\$7,105)	(\$92,309)	(\$159,187)	(\$25,141)	(\$157,904)	(\$19,298)
<b>Net Income Sub-Total</b>	<b>(\$2,599)</b>	<b>\$45,661</b>	<b>\$20,077</b>	<b>\$49,581</b>	<b>\$5,393</b>	<b>(\$32,100)</b>	<b>\$4,392</b>
General Fund Transfers	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Income Total</b>	<b>\$27,401</b>	<b>\$45,661</b>	<b>\$20,077</b>	<b>\$49,581</b>	<b>\$5,393</b>	<b>(\$32,100)</b>	<b>\$4,392</b>
Cash Balance At End of Period	\$26,338	\$72,839	\$101,585	\$139,081	\$147,892	\$106,391	\$142,008
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$26,338	\$72,839	\$101,585	\$139,081	\$147,892	\$106,391	\$142,008
Liabilities & Encumbrances	(\$1,805)	(\$1,344)	(\$10,015)	(\$2,000)	(\$5,448)	(\$1,439)	(\$32,665)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	<b>\$24,533</b>	<b>\$71,494</b>	<b>\$91,570</b>	<b>\$137,081</b>	<b>\$142,445</b>	<b>\$104,952</b>	<b>\$109,344</b>

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

**Fund SE52 Non-Resident Tuition**

	<b>FY07 Period Ending 6/30/07</b>	<b>FY08 Period Ending 6/30/08</b>	<b>FY09 Period Ending 6/30/09</b>	<b>FY10 Period Ending 6/30/10</b>	<b>FY11 Period Ending 9/30/10</b>	<b>FY11 Period Ending 6/30/11</b>	<b>FY12 Period Ending 9/30/11</b>
Revenue	\$578,948	\$684,026	\$567,119	\$773,033	\$43,781	\$518,068	\$179,049
Expense	(\$291,741)	(\$20,850)	(\$267,205)	(\$517,527)	(\$71,882)	(\$226,871)	(\$93,624)
<b>Net Income Sub-Total</b>	\$287,207	\$663,176	\$299,914	\$255,506	(\$28,101)	\$291,196	\$85,425
General Fund Transfers	(\$365,251)	\$0	(\$371,251)	(\$386,251)	\$0	(\$442,249)	\$0
<b>Net Income Total</b>	(\$78,044)	\$663,176	(\$71,337)	(\$130,745)	(\$28,101)	(\$151,053)	\$85,425
Cash Balance At End of Period	\$470,865	\$860,457	\$848,072	\$625,688	\$974,261	\$587,962	\$1,030,310
Receivables	\$41,044	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$511,909	\$860,457	\$848,072	\$625,688	\$974,261	\$587,962	\$1,030,310
Liabilities & Encumbrances	(\$401,873)	(\$78,099)	(\$133,371)	(\$75,733)	(\$406,059)	(\$67,370)	(\$366,811)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	\$110,036	\$782,359	\$714,701	\$549,955	\$568,202	\$520,592	\$663,499

**Fund SE26 School Athletics**

	<b>FY07 Period Ending 6/30/07</b>	<b>FY08 Period Ending 6/30/08</b>	<b>FY09 Period Ending 6/30/09</b>	<b>FY10 Period Ending 6/30/10</b>	<b>FY11 Period Ending 9/30/10</b>	<b>FY11 Period Ending 6/30/11</b>	<b>FY12 Period Ending 9/30/11</b>
Revenue	\$312,328	\$280,237	\$279,933	\$284,061	\$88,543	\$288,676	\$72,505
Expense	(\$321,551)	(\$325,903)	(\$330,146)	(\$358,387)	(\$86,901)	(\$342,835)	(\$42,266)
<b>Net Income Sub-Total</b>	(\$9,223)	(\$45,667)	(\$50,214)	(\$74,326)	\$1,642	(\$54,159)	\$30,239
General Fund Transfers	\$30,000	\$54,477	\$50,214	\$74,326	\$0	\$54,159	\$0
<b>Net Income Total</b>	\$20,777	\$8,810	\$0	\$0	\$1,642	\$0	\$30,239
Cash Balance At End of Period	\$61,302	\$65,050	\$28,040	\$27,291	\$24,270	\$6,286	\$38,691
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$61,302	\$65,050	\$28,040	\$27,291	\$24,270	\$6,286	\$38,691
Liabilities & Encumbrances	(\$41,272)	(\$15,671)	(\$18,770)	(\$27,291)	(\$22,628)	(\$6,286)	(\$3,398)
Fund Balance Adjustments (Prior Year)	\$30,657	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	\$50,687	\$49,379	\$9,270	\$0	\$1,642	\$0	\$35,293

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

**Fund SE27 School Restaurant**

	<b>FY07 Period Ending 6/30/07</b>	<b>FY08 Period Ending 6/30/08</b>	<b>FY09 Period Ending 6/30/09</b>	<b>FY10 Period Ending 6/30/10</b>	<b>FY11 Period Ending 9/30/10</b>	<b>FY11 Period Ending 6/30/11</b>	<b>FY12 Period Ending 9/30/11</b>
Revenue	\$89,957	\$100,111	\$114,852	\$138,924	\$5,302	\$136,853	\$8,949
Expense	(\$61,034)	(\$108,746)	(\$103,345)	(\$106,224)	(\$6,105)	(\$103,799)	(\$21,077)
<b>Net Income</b>	\$28,923	(\$8,635)	\$11,507	\$32,700	(\$803)	\$33,054	(\$12,128)
Cash Balance At End of Period	\$81,982	\$73,347	\$84,854	\$117,553	\$116,917	\$150,607	\$146,682
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$81,982	\$73,347	\$84,854	\$117,553	\$116,917	\$150,607	\$146,682
Liabilities & Encumbrances	(\$1,003)	\$0	\$0	\$0	(\$167)	\$0	(\$8,203)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	\$80,979	\$73,347	\$84,854	\$117,553	\$116,750	\$150,607	\$138,479

**Fund SE28 Summer School**

	<b>FY07 Period Ending 6/30/07</b>	<b>FY08 Period Ending 6/30/08</b>	<b>FY09 Period Ending 6/30/09</b>	<b>FY10 Period Ending 6/30/10</b>	<b>FY11 Period Ending 9/30/10</b>	<b>FY11 Period Ending 6/30/11</b>	<b>FY12 Period Ending 9/30/11</b>
Revenue	\$77,193	\$102,006	\$85,113	\$93,578	\$113,242	\$113,242	\$97,681
Expense	(\$109,808)	(\$121,048)	(\$135,595)	(\$130,327)	(\$143,935)	(\$143,935)	(\$158,305)
<b>Net Income Sub-Total</b>	(\$32,615)	(\$19,042)	(\$50,482)	(\$36,749)	(\$30,693)	(\$30,693)	(\$60,624)
General Fund Transfers	\$31,813	\$19,719	\$50,482	\$36,749	\$30,693	\$30,693	\$0
<b>Net Income Total</b>	(\$802)	\$677	\$0	\$0	\$0	\$0	(\$60,624)
Cash Balance At End of Period	\$45,679	\$677	\$3,940	\$0	\$0	\$0	(\$59,280)
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$45,679	\$677	\$3,940	\$0	\$0	\$0	(\$59,280)
Liabilities & Encumbrances	(\$45,981)	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	(\$302)	\$677	\$3,940	\$0	\$0	\$0	(\$59,280)

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

Fund SE20 Early Childhood Ed.

	<b>FY07 Period Ending 6/30/07</b>	<b>FY08 Period Ending 6/30/08</b>	<b>FY09 Period Ending 6/30/09</b>	<b>FY10 Period Ending 6/30/10</b>	<b>FY11 Period Ending 9/30/10</b>	<b>FY11 Period Ending 6/30/11</b>	<b>FY12 Period Ending 9/30/11</b>
Revenue	\$969,805	\$1,409,246	\$1,442,247	\$1,557,995	\$465,887	\$1,464,849	\$486,610
Expense	(\$1,491,159)	(\$1,499,886)	(\$1,746,241)	(\$1,860,237)	(\$307,863)	(\$1,812,487)	(\$331,977)
<b>Net Income Sub-Total</b>	<b>(\$521,354)</b>	<b>(\$90,641)</b>	<b>(\$303,994)</b>	<b>(\$302,242)</b>	<b>\$158,024</b>	<b>(\$347,639)</b>	<b>\$154,633</b>
General Fund Transfers	\$557,385	\$681,811	\$294,339	\$294,339	\$0	\$191,701	\$0
<b>Net Income Total</b>	<b>\$36,031</b>	<b>\$591,170</b>	<b>(\$9,655)</b>	<b>(\$7,903)</b>	<b>\$158,024</b>	<b>(\$155,938)</b>	<b>\$154,633</b>
Cash Balance At End of Period	\$274,038	\$875,841	\$528,295	\$523,328	\$505,066	\$243,052	\$379,021
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$274,038	\$875,841	\$528,295	\$523,328	\$505,066	\$243,052	\$379,021
Liabilities & Encumbrances	(\$265,541)	(\$152,905)	(\$173,949)	(\$177,219)	(\$598)	(\$91)	\$0
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	<b>\$8,497</b>	<b>\$722,936</b>	<b>\$354,346</b>	<b>\$346,109</b>	<b>\$504,468</b>	<b>\$242,961</b>	<b>\$379,021</b>

Fund SE25 School Lunch

	<b>FY07 Period Ending 6/30/07</b>	<b>FY08 Period Ending 6/30/08</b>	<b>FY09 Period Ending 6/30/09</b>	<b>FY10 Period Ending 6/30/10</b>	<b>FY11 Period Ending 9/30/10</b>	<b>FY11 Period Ending 6/30/11</b>	<b>FY12 Period Ending 9/30/11</b>
Revenue	\$1,554,896	\$1,451,448	\$1,761,868	\$1,956,206	\$250,013	\$2,129,497	\$330,054
Expense	(\$1,554,069)	(\$1,596,828)	(\$1,655,619)	(\$1,744,285)	(\$199,413)	(\$1,888,501)	(\$213,578)
<b>Net Income Sub-Total</b>	<b>\$827</b>	<b>(\$145,380)</b>	<b>\$106,249</b>	<b>\$211,921</b>	<b>\$50,601</b>	<b>\$240,996</b>	<b>\$116,476</b>
General Fund Transfers	(\$107,555)	(\$206,929)	\$0	\$0	\$0	\$0	\$0
<b>Net Income Total</b>	<b>\$108,382</b>	<b>\$61,549</b>	<b>\$106,249</b>	<b>\$211,921</b>	<b>\$50,601</b>	<b>\$240,996</b>	<b>\$116,476</b>
Cash Balance At End of Period	(\$321,959)	(\$263,491)	(\$138,852)	\$79,612	\$131,228	\$238,217	\$394,719
Receivables:	\$1,797	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	(\$320,162)	(\$263,491)	(\$138,852)	\$79,612	\$131,228	\$238,217	\$394,719
Liabilities & Encumbrances	(\$4,950)	(\$11,549)	(\$18,566)	(\$26,396)	(\$27,432)	(\$50,232)	(\$39,006)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	<b>(\$325,111)</b>	<b>(\$275,040)</b>	<b>(\$157,418)</b>	<b>\$53,216</b>	<b>\$103,797</b>	<b>\$187,986</b>	<b>\$355,713</b>

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

**Fund SE14 CH76:12A METCO**

	<b>FY07 Period Ending 6/30/07</b>	<b>FY08 Period Ending 6/30/08</b>	<b>FY09 Period Ending 6/30/09</b>	<b>FY10 Period Ending 6/30/10</b>	<b>FY11 Period Ending 9/30/10</b>	<b>FY11 Period Ending 6/30/11</b>	<b>FY12 Period Ending 9/30/11</b>
Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expense	(\$10,000)	\$0	(\$71,595)	(\$57,216)	\$0	\$0	\$0
<b>Net Income</b>	(\$10,000)	\$0	(\$71,595)	(\$57,216)	\$0	\$0	\$0
Cash Balance At End of Period	\$110,334	\$110,334	\$38,739	\$53,118	\$53,118	\$53,118	\$53,118
Receivables:	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$110,334	\$110,334	\$38,739	\$53,118	\$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
<b>Net Fund Balance</b>	\$110,334	\$110,334	\$38,739	\$53,118	\$53,118	\$53,118	\$53,118

**Fund SEB3 Circuit Breaker**

	<b>FY07 Period Ending 6/30/07</b>	<b>FY08 Period Ending 6/30/08</b>	<b>FY09 Period Ending 6/30/09</b>	<b>FY10 Period Ending 6/30/10</b>	<b>FY11 Period Ending 9/30/10</b>	<b>FY11 Period Ending 6/30/11</b>	<b>FY12 Period Ending 9/30/11</b>
Revenue	\$2,111,597	\$1,506,369	\$1,278,647	\$1,185,699	\$0	\$1,291,163	\$0
Expense	(\$2,135,410)	(\$2,011,981)	(\$1,885,520)	(\$1,687,159)	(\$58,918)	(\$1,409,938)	(\$126,308)
<b>Net Income Sub-Total</b>	(\$23,813)	(\$505,612)	(\$606,873)	(\$501,460)	(\$58,918)	(\$118,775)	(\$126,308)
General Fund Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Income Total</b>	(\$23,813)	(\$505,612)	(\$606,873)	(\$501,460)	(\$58,918)	(\$118,775)	(\$126,308)
Cash Balance At End of Period	\$1,659,649	\$1,195,788	\$995,327	\$836,110	\$747,398	\$756,123	\$729,383
Receivables:	\$0	\$585,815	\$426,216	\$0	\$0	\$0	\$0
Net Fund Assets	\$1,659,649	\$1,781,603	\$1,421,543	\$836,110	\$747,398	\$756,123	\$729,383
Liabilities & Encumbrances	(\$316,791)	(\$322,987)	(\$122,344)	(\$66,064)	\$0	(\$68,582)	(\$14,354)
<b>Net Fund Balance</b>	\$1,342,858	\$1,458,617	\$1,299,199	\$770,045	\$747,398	\$687,541	\$715,030