



**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 Second Quarter Expenditure Report

**DATE:** January 25, 2012

The Second Quarter Expenditure Report for FY12 of the Public Schools of Brookline shows projected spending for the year at \$78,462,568 on a budget of \$78,317,243. This represents a projected expenditure deficit for the year of \$145,558 and is a projected increase to total expenditures of \$495K compared to the First Quarter. This projection incorporates the \$56,844 supplementary appropriation voted by Town Meeting, resulting from the final State budget for FY12, but does not adjust for additional funding that should result from final FY12 “Circuit Breaker” funding, which is dependent on the outcome of our recent “Circuit Breaker” audit.

### Expenditure Projection

The major factor affecting this expenditure projection is the continuing growth of spending in Special Education since the First Quarter spread across both staffing and contracted services. Additions to both Aide staffing (at the Elementary level) and Professional staff (at the High School) have pushed salary spending beyond budgeted levels. 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 contracted “Ancillary Services”.

As reported at the First Quarter the continuation of enrollment growth in FY12 has put pressure on the budget across the board but specifically in 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 included two contingency reserve accounts: a Regular Education reserve at \$200K and a Special Education reserve at \$600K. Both reserve accounts have been fully allocated to cover expenditures documented in this report.

### **Special Education**

Historically the most significant area for concern, and fluctuation, in the budget has been the variability and growth in Special Education costs. For the First Quarter of FY12 Special Education spending growth was within projected ranges for Private Placements, but significantly at variance with past growth patterns for “Ancillary Services”. Second Quarter data reiterates the same spending pattern, projecting a full year of expenditures at a level to cover all the currently known Private Placement cases and includes a provision for additional cases under review. The area of significant growth, as a percentage of budget, that is disproportionate is the “Ancillary Services” expenditures that are currently projected at \$1.5M. This projection is a 50% increase over FY11. This service category consists of Home Based Services, Tutoring and Transition Services and other Consultants. The area of highest growth is Home Based Services, where Second Quarter projections are at \$1M. “Ancillary Services”, represent a set of contracted services for a mixed population of students who are primarily served in-district, by contract service providers, for a spectrum of therapeutic and related services. The total cost of these services in FY10 was \$800K, in FY11 these services cost \$1M and for FY12 they are projected to be \$1.54M. 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.

Separately salary costs within the Special Education program are projected to grow by \$144K over the First Quarter due to additional pressure from 4.6 FTE Aide staffing at the pre-K through 8th Grade level and transitional and support staff services at the High School.

These projected costs taken together represent Special Education cost growth of \$457K over First Quarter projections, resulting in a cost projection which will exceed the budget for Special Education by \$110K, after allocation the full Special Education contingency reserve to offset growing costs. As a result, program and service decisions during the first half of the year have exhausted the entire Special Education contingency. In order to attempt to manage this deficit and the remaining period of the school year, the department will need to consider utilizing “Circuit Breaker” funds awarded for FY12 that exceed the level of budgeted “Circuit Breaker” funds. The initial “Circuit Breaker” award was \$1.94M compared to a budgeted level at \$1.68M. This award is, however, subject to audit and the final award can be expected to be adjusted to a number somewhere between these levels. A resolution to the audit will allow the department to have a final target number for establishing a final budget for FY12 and a target base budget for FY13.

Second Quarter FY12 data continues to indicate 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. Currently we are projecting for the cost of 84 students, the same count as in FY11, although current case count is 76 placements, with 8 additional cases under review, pending placement outcomes.

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

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

<b>Fiscal Year</b>	<b>Count</b>	<b>Total</b>	<b>State Funding*</b>
FY02	83	\$4.06M	\$700
FY03	80	\$4.44M	\$734
FY04	73	\$4.77M	\$1.02M
FY05	77	\$4.68M	\$1.86M
FY06	80	\$5.42M	\$1.93M
FY07	79	\$5.94M	\$2.11M
FY08	68	\$5.05M	\$2.00M
FY09	73	\$5.61M	\$1.71M
FY10	85	\$6.78M	\$1.01M
FY11	84 (78 + 6)	\$7.02M	\$1.18M
FY12	84 (76 + 8)	\$7.16M	\$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 beyond any prior patterns experienced by the department.

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 7<sup>th</sup> 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)

<u>Step</u>	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>
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 21.9 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 189.2 FTE. While this pattern of Aide allocations over budget has effectively eroded much of the Special Education reserve for FY12 data across years shows that the actual number of Aides deployed to classrooms in the new model is essentially the same Aide total in FY12 – 189.2 FTE – as it was in FY09 – 188.3 FTE. (See chart). This data indicated that the department has been able to hold down the growth of Aide staffing during this three (3) year period, but all attempts to reduce Aide staffing as a budget reduction strategy have failed.

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	124.09
EC Aides	25.0	18.7	13.7	13.18	17.90	17.35	20.08
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>172.01</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	13.74
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>17.14</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>189.2</b>

**Transportation**

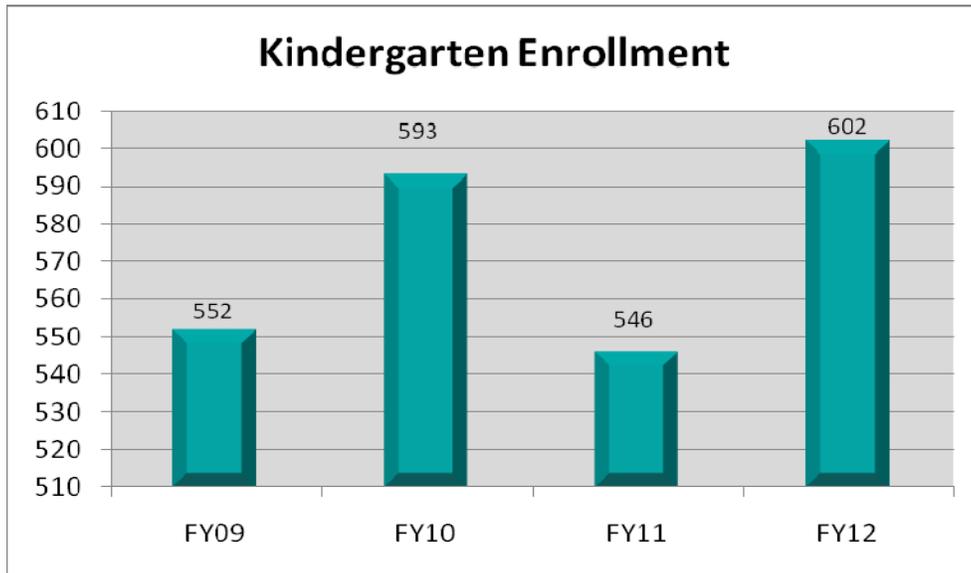
Expenditure projections for FY12 Transportation services show spending has grown, primarily for Summer School and for Out of District service. Transportation service is expected to respond to the needs and program assignments based on student service decisions, which frequently do not consider transportation 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 Second Quarter Transportation costs are projected to be \$47K in excess of budget, essentially in line with First Quarter projections.

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.

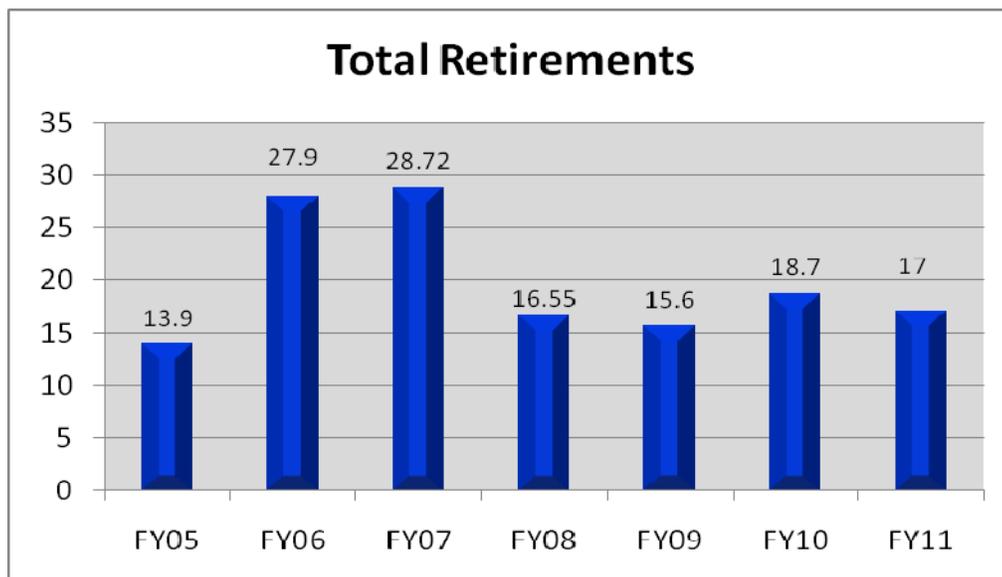
Additionally for FY12, the school department has continued to contribute \$30K towards the cost of the "Recreation Bus" and the Athletics department, working closely with the Recreation Department, will be able to allocate the Recreation bus for athletic trips where cost effective.

## Major Highlights

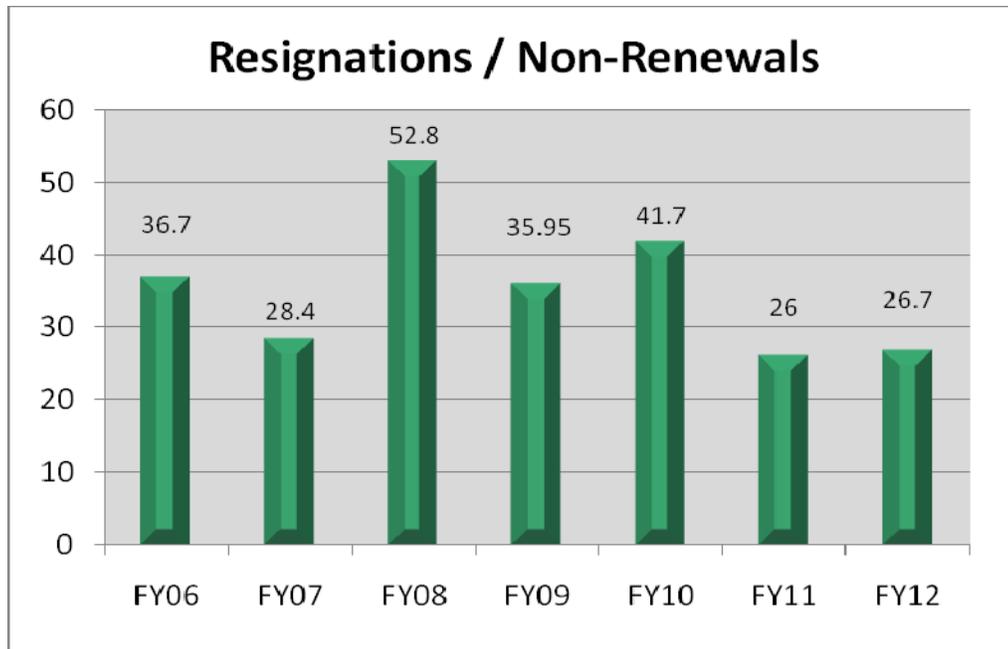
- For FY12, total K-8 elementary enrollment has continued the significant increase experienced in recent years – elementary enrollment is up 175 students to 4,827 students - with 602 Kindergarten students enrolled for October 1<sup>st</sup>. This is an historic number, even compared to recent years when 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.



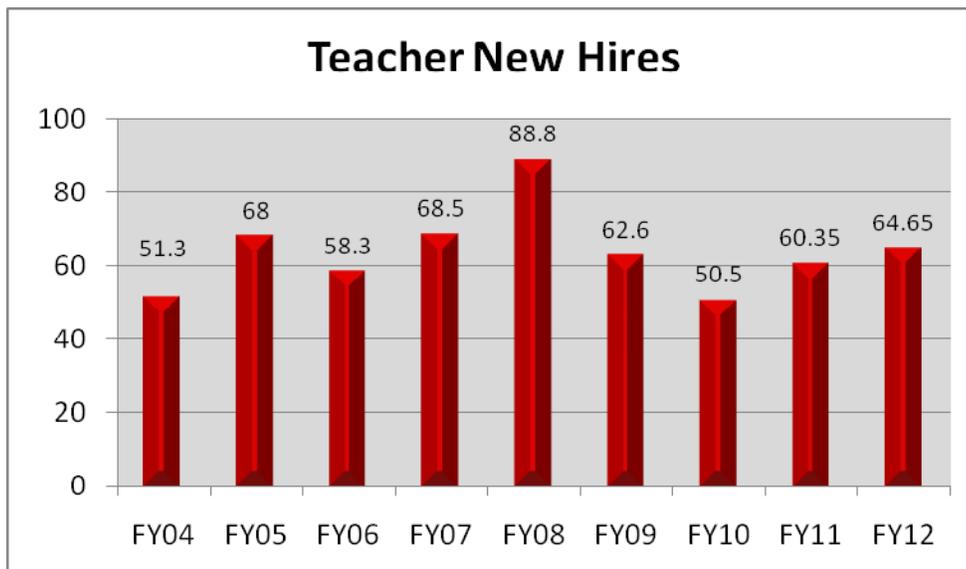
- The number of teachers retiring at the end of FY11 was at a higher than expected level, essentially in line with FY10.



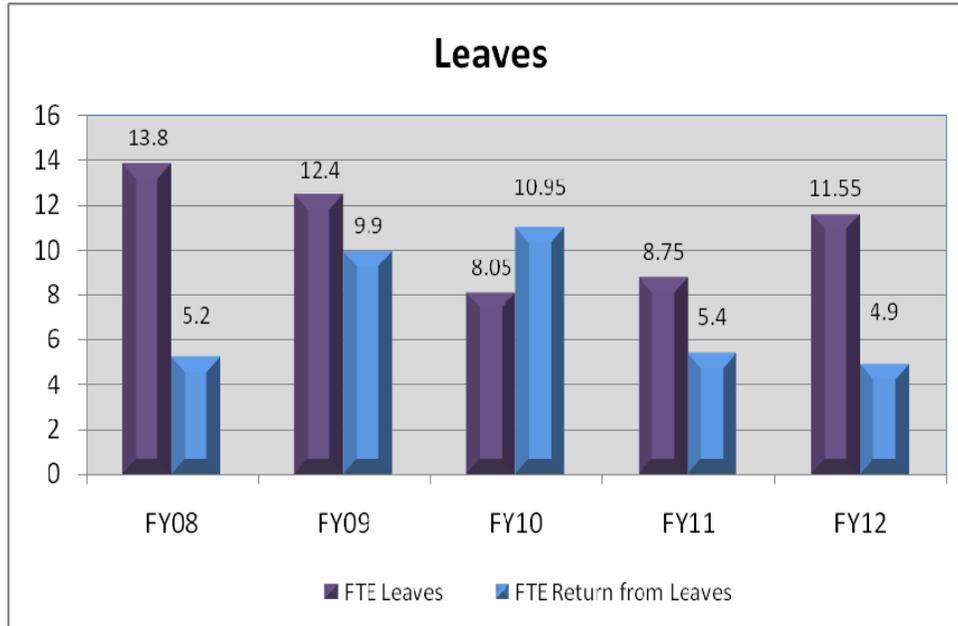
- Staff turnover in non-retirement categories – resignations and non-renewals – remained at FY11 levels.



- 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>

## **Conclusion**

Year to date expenditure patterns of the Public Schools of Brookline at the Second Quarter of FY12, indicate that we will need to continue to carefully manage spending decisions during the second half of FY12 in order to close the year with spending on budget

The growth in spending during the Second Quarter was all within Special Education program costs. As documented in this report FY12 Special Education spending has been significantly affected by the upward movement of costs within the “Ancillary Service” category. This cost growth is not sustainable as a component of the budget and will need further analysis and action in order to be controlled and managed going forward. Additionally a resolution to the Special Education Circuit Breaker data reconciliation for FY11 is necessary to resolve and establish a funding level for FY12 – which can address the current projected overspending – and to establish a base for building the FY13 budget.

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	\$78,317,243	3.94%	\$78,462,568	3.89%	(\$145,325)	\$20,246,792	3.25%
<b>Total Ten Year Increase</b>		<b>54.42%</b>		<b>55.38%</b>			<b>93.94%</b>
<b>Average Annual Growth</b>		<b>4.57%</b>		<b>4.75%</b>			<b>8.00%</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	\$ 78,462,568	\$ 15,545,931	25.7%
<b>Total Special Education (SPED)</b>	\$ 15,676,812	\$ 15,395,752	\$ 17,124,783	\$ 18,871,798	\$ 19,610,115	\$ 20,246,792	\$ 4,569,980	32.4%
<b>SPED Percent of Total</b>	24.92%	23.76%	24.12%	26.02%	25.97%	25.80%	29.40%	

	<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	\$ 22,895,603	\$ 5,105,584	31.6%
<b>SPED Percent of Total</b>	28.3%	27.1%	27.2%	29.2%	29.3%	29.2%		
<b>Total w/o SPED, Transportation and Medical</b>	\$ 45,126,618	\$ 47,233,797	\$ 51,656,832	\$ 51,373,920	\$ 53,375,508	\$ 55,566,965	\$ 10,440,347	23.6%
<b>Non-SPED Percent of Total</b>	71.7%	72.9%	72.8%	70.8%	70.7%	70.8%		

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

<b>FUNCTION:</b>	<b>ACCOUNT</b>	<b>FY12 TOTAL ADJ. BUDGET</b>	<b>PROJECTED AS OF 12/31/11</b>	<b>SURPLUS/ (DEFICIT)</b>
<b><u>ADMINISTRATION &amp; SUPPORT:</u></b>				
Administration:	31050	1,226,356	1,227,755	(1,399)
Supervision:	31100	4,412,498	4,440,237	(27,739)
Information Services:	31780	954,748	956,155	(1,407)
Transportation:	31300	1,553,184	1,600,240	(47,056)
High School Support:	33300	1,009,820	1,009,923	(103)
General Instruction:	33400	1,442,363	1,424,288	18,076
Building Services:	34250	<u>2,781,608</u>	<u>2,794,635</u>	<u>(13,027)</u>
<b>TOTAL:</b>		<b>\$13,380,577</b>	<b>\$13,453,232</b>	<b>(\$72,654)</b>
<b><u>STUDENT SERVICES:</u></b>				
Psychological Services:	31750	838,074	838,544	(470)
Medical Services:	31770	1,046,334	1,048,571	(2,237)
Guidance:	31790	2,168,193	2,155,505	12,688
Engl. Lang. Learners / ESL:	32270	1,753,623	1,758,665	(5,042)
Special Education:	32760	<u>20,136,852</u>	<u>20,246,792</u>	<u>(109,940)</u>
<b>TOTAL:</b>		<b>\$25,943,076</b>	<b>\$26,048,077</b>	<b>(\$105,001)</b>
<b><u>EXTRA CURRICULAR ACTIVITIES:</u></b>				
Student Body Activities:	31350	231,184	231,036	148
Athletics/After School:	31720	<u>552,105</u>	<u>551,957</u>	<u>148</u>
<b>TOTAL:</b>		<b>\$783,289</b>	<b>\$782,993</b>	<b>\$296</b>
<b><u>CURRICULUM &amp; INSTRUCTION:</u></b>				
Education Tech and Info Services	31600	2,244,009	2,243,310	699
School-Within-A-School:	32200	412,334	389,052	23,282
World Language:	32250	3,205,036	3,201,700	3,336
Visual Arts:	32400	1,273,997	1,269,788	4,209
English/Language Arts:	32500	2,563,706	2,552,171	11,535
Mathematics:	32600	3,470,860	3,444,132	26,728
Performing Arts:	32650	1,794,673	1,806,984	(12,311)
Physical Education:	32700	1,535,004	1,539,909	(4,905)
Literacy Specialists:	32770	1,283,382	1,300,587	(17,205)
Health Education:	32780	380,599	371,484	9,115
Science:	32850	2,441,797	2,436,888	4,909
Social Studies:	32900	2,337,482	2,338,951	(1,469)
Career & Techn. Education:	32920	698,569	686,298	12,271
Kindergarten:	33150	2,288,076	2,371,664	(83,589)
Elementary:	33200	12,280,780	12,225,349	55,431
<b>TOTAL:</b>		<b>\$38,210,301</b>	<b>\$38,178,267</b>	<b>\$32,034</b>
<b>GROSS SCHOOL DEPT. BUDGET:</b>		<b>\$78,317,243</b>	<b>\$78,462,568</b>	<b>(\$145,325)</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>\$75,387,188</b>	<b>\$75,532,513</b>	<b>(\$145,325)</b>

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

<b>FUNCTION:</b>	<b>ACCOUNT</b>	<b>FY12 TOTAL ADJ. BUD.</b>	<b>PROJECTED AS OF 12/31/11</b>	<b>SURPLUS/ (DEFICIT)</b>
<b>Administrative, Supervision and General Instruction</b>				
Administration	31050	\$1,226,356	\$1,227,755	(\$1,399)
Supervision	31100	\$4,412,498	\$4,440,237	(\$27,739)
General Instruction	33400	<u>\$1,442,363</u>	<u>\$1,424,288</u>	<u>\$18,076</u>
<b>Sub-Total:</b>		\$7,081,217	\$7,092,280	(\$11,062)
<b>Building/Transportation Services</b>				
Transportation	31300	\$1,553,184	\$1,600,240	(\$47,056)
Building Services	34250	<u>\$2,781,608</u>	<u>\$2,794,635</u>	<u>(\$13,027)</u>
<b>Sub-Total:</b>		\$4,334,792	\$4,394,875	(\$60,083)
<b>Students, Non-Academic</b>				
Student Activities	31350	\$231,184	\$231,036	\$148
Athletics	31720	\$552,105	\$551,957	\$148
Performing Arts	32650	<u>\$1,794,673</u>	<u>\$1,806,984</u>	<u>(\$12,311)</u>
<b>Sub-Total:</b>		\$2,577,962	\$2,589,976	(\$12,014)
<b>Information Technology</b>				
Instructional Technology	31780	<u>\$954,748</u>	<u>\$956,155</u>	<u>(\$1,407)</u>
<b>Sub-Total:</b>		\$954,748	\$956,155	(\$1,407)
<b>Guidance and Medical Services</b>				
Psychological Services	31750	\$838,074	\$838,544	(\$470)
Medical Services	31770	\$1,046,334	\$1,048,571	(\$2,237)
Guidance	31790	<u>\$2,168,193</u>	<u>\$2,155,505</u>	<u>\$12,688</u>
<b>Sub-Total:</b>		\$4,052,601	\$4,042,620	\$9,981
<b>Mainstream Student Academic Program Accounts</b>				
Educational Tech and Info Services	31600	\$2,244,009	\$2,243,310	\$699
School-Within-A-School	32200	\$412,334	\$389,052	\$23,282
World Language	32250	\$3,205,036	\$3,201,700	\$3,336
Visual Arts	32400	\$1,273,997	\$1,269,788	\$4,209
English / Language Arts	32500	\$2,563,706	\$2,552,171	\$11,535
Mathematics	32600	\$3,470,860	\$3,444,132	\$26,728
Physical Education	32700	\$1,535,004	\$1,539,909	(\$4,905)
Health Education	32780	\$380,599	\$371,484	\$9,115
Science	32850	\$2,441,797	\$2,436,888	\$4,909
Social Studies	32900	\$2,337,482	\$2,338,951	(\$1,469)
Career and Technical Education	32920	\$698,569	\$686,298	\$12,271
BHS Support	33300	<u>\$1,009,820</u>	<u>\$1,009,923</u>	<u>(\$103)</u>
<b>Sub-Total:</b>		\$21,573,211	\$21,483,606	\$89,605

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

<b>FUNCTION:</b>	<b>ACCOUNT</b>	<b>FY12 TOTAL ADJ. BUD.</b>	<b>PROJECTED AS OF 12/31/11</b>	<b>SURPLUS/ (DEFICIT)</b>
<b>Special Challenge Academic Accounts</b>				
<b>English Language Learners / ESL</b>	32270	\$1,753,623	\$1,758,665	(\$5,042)
<b>Special Education</b>	32760	\$20,136,852	\$20,246,792	(\$109,940)
<b>Literacy Specialists</b>	32770	<u>\$1,283,382</u>	<u>\$1,300,587</u>	<u>(\$17,205)</u>
<b>Sub-Total:</b>		\$23,173,857	\$23,306,044	(\$132,187)
<b>Elementary &amp; Pre-Elementary Student Academic</b>				
<b>Kindergarten</b>	33150	\$2,288,076	\$2,371,664	(\$83,589)
<b>Elementary</b>	33200	<u>\$12,280,780</u>	<u>\$12,225,349</u>	<u>\$55,431</u>
<b>Sub-Total:</b>		\$14,568,855	\$14,597,013	(\$28,158)
<b>GROSS SCHOOL DEPT. BUDGET:</b>		<b>\$78,317,243</b>	<b>\$78,462,568</b>	<b>(\$145,325)</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>\$75,387,188</b>	<b>\$76,282,513</b>	<b>(\$145,325)</b>

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

Program/ Function	FY12 Total Adj. Budget	---- Thru 12/31/11 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Administration 31050							
Personnel	\$960,782	\$471,256	\$0	\$471,256	49.05%	\$962,565	(\$1,783)
Services	\$178,685	\$116,471	\$60,668	\$177,139	99.13%	\$178,550	\$135
Supplies	\$17,727	\$11,411	\$5,385	\$16,795	94.74%	\$17,606	\$121
Other	\$68,773	\$46,035	\$6,988	\$53,023	77.10%	\$68,645	\$128
Capital	\$389	\$0	\$389	\$389	0.00%	\$389	\$0
Total	\$1,226,356	\$645,173	\$73,430	\$718,603	58.60%	\$1,227,755	(\$1,399)
Supervision 31100							
Personnel	\$4,107,193	\$1,908,933	\$0	\$1,908,933	46.48%	\$4,135,355	(\$28,162)
Services	\$77,262	\$67,626	\$1,620	\$69,246	89.62%	\$77,168	\$94
Supplies	\$54,359	\$15,233	\$15,334	\$30,566	56.23%	\$54,167	\$191
Other	\$173,684	\$125,106	\$8,120	\$133,225	76.71%	\$173,546	\$138
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$4,412,498	\$2,116,897	\$25,073	\$2,141,970	48.54%	\$4,440,237	(\$27,739)
Transportation 31300							
Personnel	\$101,777	\$49,443	\$0	\$49,443	48.58%	\$102,831	(\$1,054)
Services	\$1,451,407	\$632,362	\$538,427	\$1,170,789	80.67%	\$1,497,409	(\$46,002)
Total	\$1,553,184	\$681,805	\$538,427	\$1,220,232	78.56%	\$1,600,240	(\$47,056)
Student Body Activities 31350							
Personnel	\$224,534	\$7,353	\$0	\$7,353	3.27%	\$224,534	\$0
Services	\$6,500	\$0	\$0	\$0	0.00%	\$6,421	\$79
Other	\$150	\$0	\$0	\$0	0.00%	\$81	\$69
Total	\$231,184	\$7,353	\$0	\$7,353	3.18%	\$231,036	\$148

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

Program/ Function	FY12 Total Adj. Budget	---- Thru 12/31/11 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Educ Tech & Info Science 316031							
Personnel	\$1,838,824	\$698,444	\$0	\$698,444	37.98%	\$1,838,475	\$349
Services	\$93,039	\$44,889	\$37,000	\$81,890	88.02%	\$92,991	\$49
Supplies	\$121,007	\$81,352	\$11,919	\$93,271	77.08%	\$120,837	\$170
Other	\$12,000	\$6,291	\$4,912	\$11,203	93.36%	\$11,869	\$131
Capital	\$179,139	\$174,045	\$5,094	\$179,139	100.00%	\$179,139	\$0
Total	\$2,244,009	\$1,005,021	\$58,925	\$1,063,946	47.41%	\$2,243,310	\$699
Athletics/After School 31720							
Personnel	\$452,205	\$161,045	\$0	\$161,045	35.61%	\$452,487	(\$282)
Services	\$54,643	\$15,137	\$15,186	\$30,323	55.49%	\$54,446	\$197
Supplies	\$22,107	\$8,305	\$5,171	\$13,476	60.96%	\$21,977	\$130
Other	\$23,150	\$14,261	\$4,975	\$19,236	83.09%	\$23,047	\$103
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$552,105	\$198,747	\$25,332	\$224,079	40.59%	\$551,957	\$148
Psychological Services 31750							
Personnel	\$804,816	\$308,342	\$0	\$308,342	38.31%	\$805,545	(\$729)
Services	\$17,019	\$0	\$0	\$0	0.00%	\$16,888	\$131
Supplies	\$16,239	\$12,888	\$1,713	\$14,600	89.91%	\$16,111	\$128
Total	\$838,074	\$321,230	\$1,713	\$322,942	38.53%	\$838,544	(\$470)

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

Program/ Function	FY12 Total Adj. Budget	---- Thru 12/31/11 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
<b>Medical Services 31770</b>							
Personnel	\$1,013,663	\$386,407	\$0	\$386,407	38.12%	\$1,016,229	(\$2,566)
Services	\$20,913	\$576	\$201	\$777	3.72%	\$20,777	\$136
Supplies	\$11,758	\$5,532	\$733	\$6,265	53.28%	\$11,565	\$193
<b>Total</b>	<b>\$1,046,334</b>	<b>\$392,515</b>	<b>\$934</b>	<b>\$393,449</b>	<b>37.60%</b>	<b>\$1,048,571</b>	<b>(\$2,237)</b>
<b>Information Services 31780</b>							
Personnel	\$491,701	\$237,588	\$0	\$237,588	48.32%	\$493,734	(\$2,033)
Services	\$86,122	\$58,008	\$19,220	\$77,227	89.67%	\$85,871	\$251
Supplies	\$170,842	\$143,078	\$13,715	\$156,793	91.78%	\$170,570	\$272
Other	\$3,156	\$3,052	\$0	\$3,052	96.71%	\$3,052	\$104
Capital	\$202,927	\$202,927	\$0	\$202,927	100.00%	\$202,927	\$0
<b>Total</b>	<b>\$954,748</b>	<b>\$644,653</b>	<b>\$32,935</b>	<b>\$677,588</b>	<b>70.97%</b>	<b>\$956,155</b>	<b>(\$1,407)</b>
<b>Guidance 31790</b>							
Personnel	\$2,132,876	\$845,409	\$0	\$845,409	39.64%	\$2,120,825	\$12,051
Services	\$20,070	\$16,345	\$0	\$16,345	81.44%	\$19,946	\$125
Supplies	\$13,647	\$8,056	\$111	\$8,167	59.85%	\$13,367	\$280
Other	\$1,600	\$81	\$375	\$456	0.00%	\$1,367	\$233
<b>Total</b>	<b>\$2,168,193</b>	<b>\$869,890</b>	<b>\$486</b>	<b>\$870,376</b>	<b>40.14%</b>	<b>\$2,155,505</b>	<b>\$12,688</b>
<b>School Within A School 32200</b>							
Personnel	\$406,025	\$153,078	\$0	\$153,078	37.70%	\$383,020	\$23,005
Services	\$2,352	\$1,949	\$375	\$2,324	98.82%	\$2,324	\$28
Supplies	\$3,957	\$1,617	\$379	\$1,996	50.45%	\$3,707	\$250
<b>Total</b>	<b>\$412,334</b>	<b>\$156,644</b>	<b>\$754</b>	<b>\$157,398</b>	<b>38.17%</b>	<b>\$389,052</b>	<b>\$23,282</b>

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

Program/ Function	FY12 Total Adj. Budget	---- Thru 12/31/11 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
<b>World Languages 32250</b>							
Personnel	\$3,128,141	\$1,219,807	\$0	\$1,219,807	38.99%	\$3,125,478	\$2,663
Services	\$11,350	\$8,249	\$0	\$8,249	72.68%	\$11,160	\$190
Supplies	\$58,580	\$32,780	\$3,393	\$36,173	61.75%	\$58,311	\$269
Other	\$4,240	\$339	\$65	\$404	9.52%	\$4,162	\$78
Capital	\$2,725	\$988	\$0	\$988	36.26%	\$2,589	\$136
<b>Total</b>	<b>\$3,205,036</b>	<b>\$1,262,163</b>	<b>\$3,458</b>	<b>\$1,265,621</b>	<b>39.49%</b>	<b>\$3,201,700</b>	<b>\$3,336</b>
<b>ELL / ESL 32270</b>							
Personnel	\$1,724,900	\$643,706	\$0	\$643,706	37.32%	\$1,730,523	(\$5,623)
Services	\$3,386	\$751	\$110	\$861	25.44%	\$3,262	\$124
Supplies	\$25,063	\$9,707	\$566	\$10,273	40.99%	\$24,829	\$233
Other	\$274	\$50	\$0	\$50	18.24%	\$50	\$224
<b>Total</b>	<b>\$1,753,623</b>	<b>\$654,215</b>	<b>\$676</b>	<b>\$654,891</b>	<b>37.35%</b>	<b>\$1,758,665</b>	<b>(\$5,042)</b>
<b>Visual Arts 32400</b>							
Personnel	\$1,185,746	\$454,727	\$0	\$454,727	38.35%	\$1,182,364	\$3,382
Services	\$9,000	\$0	\$0	\$0	0.00%	\$8,811	\$189
Supplies	\$74,641	\$45,888	\$4,911	\$50,799	68.06%	\$74,500	\$141
Other	\$1,950	\$1,800	\$0	\$1,800	92.31%	\$1,800	\$150
Capital	\$2,660	\$968	\$845	\$1,813	68.16%	\$2,313	\$347
<b>Total</b>	<b>\$1,273,997</b>	<b>\$503,383</b>	<b>\$5,756</b>	<b>\$509,139</b>	<b>39.96%</b>	<b>\$1,269,788</b>	<b>\$4,209</b>
<b>English/Language Arts 32500</b>							
Personnel	\$2,413,569	\$906,023	\$0	\$906,023	37.54%	\$2,402,421	\$11,148
Services	\$928	\$55	\$0	\$55	5.93%	\$769	\$159
Supplies	\$148,709	\$145,836	\$968	\$146,804	98.72%	\$148,592	\$117
Other	\$500	\$188	\$0	\$188	37.60%	\$389	\$111
<b>Total</b>	<b>\$2,563,706</b>	<b>\$1,052,102</b>	<b>\$968</b>	<b>\$1,053,070</b>	<b>41.08%</b>	<b>\$2,552,171</b>	<b>\$11,535</b>

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

Program/ Function	FY12 Total Adj. Budget	---- Thru 12/31/11 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
<b>Mathematics 32600</b>							
Personnel	\$3,318,577	\$1,254,236	\$0	\$1,254,236	37.79%	\$3,292,251	\$26,326
Services	\$3,405	\$740	\$290	\$1,030	30.25%	\$3,237	\$168
Supplies	\$145,699	\$135,551	\$827	\$136,378	93.60%	\$145,589	\$109
Other	\$3,179	\$2,410	\$0	\$2,410	75.82%	\$3,054	\$125
<b>Total</b>	<b>\$3,470,860</b>	<b>\$1,392,938</b>	<b>\$1,117</b>	<b>\$1,394,055</b>	<b>40.16%</b>	<b>\$3,444,132</b>	<b>\$26,728</b>
<b>Performing Arts 32650</b>							
Personnel	\$1,740,689	\$661,724	\$0	\$661,724	38.02%	\$1,753,557	(\$12,868)
Services	\$13,471	\$7,622	\$1,864	\$9,486	70.42%	\$13,341	\$130
Supplies	\$32,393	\$19,852	\$991	\$20,844	64.35%	\$32,249	\$144
Other	\$660	\$0	\$0	\$0	0.00%	\$502	\$158
Capital	\$7,460	\$3,460	\$3,875	\$7,335	98.32%	\$7,335	\$125
<b>Total</b>	<b>\$1,794,673</b>	<b>\$692,658</b>	<b>\$6,730</b>	<b>\$699,389</b>	<b>38.97%</b>	<b>\$1,806,984</b>	<b>(\$12,311)</b>
<b>Physical Education 32700</b>							
Personnel	\$1,497,710	\$560,059	\$0	\$560,059	37.39%	\$1,503,034	(\$5,324)
Services	\$5,500	\$543	\$577	\$1,120	20.37%	\$5,321	\$179
Supplies	\$28,189	\$17,450	\$4,090	\$21,540	76.41%	\$28,128	\$61
Other	\$3,605	\$625	\$0	\$625	17.34%	\$3,426	\$179
<b>Total</b>	<b>\$1,535,004</b>	<b>\$578,678</b>	<b>\$4,667</b>	<b>\$583,345</b>	<b>38.00%</b>	<b>\$1,539,909</b>	<b>(\$4,905)</b>
<b>Special Education 32760</b>							
Personnel	\$12,715,295	\$4,786,546	\$0	\$4,786,546	37.64%	\$12,859,353	(\$144,058)
Services	\$6,983,795	\$1,903,041	\$2,233,059	\$4,136,100	59.22%	\$7,337,905	(\$354,110)
Supplies	\$42,262	\$28,537	\$11,458	\$39,996	94.64%	\$42,196	\$66
Other	\$395,500	\$5,869	\$1,469	\$7,338	1.86%	\$7,338	\$388,162
<b>Total</b>	<b>\$20,136,852</b>	<b>\$6,723,994</b>	<b>\$2,245,986</b>	<b>\$8,969,980</b>	<b>44.55%</b>	<b>\$20,246,792</b>	<b>(\$109,940)</b>

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

Program/ Function	FY12 Total Adj. Budget	---- Thru 12/31/11 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
<b>Literacy Specialists 32770</b>							
Personnel	\$1,211,211	\$467,716	\$0	\$467,716	38.62%	\$1,228,764	(\$17,553)
Services	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Supplies	\$11,600	\$9,600	\$0	\$9,600	82.76%	\$11,335	\$265
Other	\$60,571	\$36,000	\$0	\$36,000	0.00%	\$60,488	\$83
<b>Total</b>	<b>\$1,283,382</b>	<b>\$513,316</b>	<b>\$0</b>	<b>\$513,316</b>	<b>40.00%</b>	<b>\$1,300,587</b>	<b>(\$17,205)</b>
<b>Health Education 32780</b>							
Personnel	\$321,600	\$94,668	\$0	\$94,668	29.44%	\$312,686	\$8,914
Services	\$34,100	\$23,600	\$7,600	\$31,200	91.50%	\$33,958	\$142
Supplies	\$8,399	\$3,196	\$0	\$3,196	38.05%	\$8,340	\$59
Other	\$16,500	\$16,500	\$0	\$16,500	100.00%	\$16,500	\$0
<b>Total</b>	<b>\$380,599</b>	<b>\$137,964</b>	<b>\$7,600</b>	<b>\$145,564</b>	<b>38.25%</b>	<b>\$371,484</b>	<b>\$9,115</b>
<b>Science 32850</b>							
Personnel	\$2,277,436	\$853,272	\$0	\$853,272	37.47%	\$2,272,986	\$4,450
Services	\$6,143	\$4,624	\$647	\$5,271	85.80%	\$5,972	\$171
Supplies	\$154,925	\$122,780	\$21,887	\$144,668	93.38%	\$154,779	\$146
Other	\$3,293	\$1,907	\$0	\$1,907	57.91%	\$3,151	\$142
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
<b>Total</b>	<b>\$2,441,797</b>	<b>\$982,584</b>	<b>\$22,534</b>	<b>\$1,005,118</b>	<b>41.16%</b>	<b>\$2,436,888</b>	<b>\$4,909</b>
<b>Social Studies 32900</b>							
Personnel	\$2,194,870	\$869,364	\$0	\$869,364	39.61%	\$2,196,682	(\$1,812)
Services	\$3,100	\$1,516	\$111	\$1,626	52.47%	\$3,013	\$87
Supplies	\$138,346	\$113,630	\$7,391	\$121,022	87.48%	\$138,147	\$199
Other	\$1,166	\$1,084	\$25	\$1,109	95.11%	\$1,109	\$57
<b>Total</b>	<b>\$2,337,482</b>	<b>\$985,595</b>	<b>\$7,527</b>	<b>\$993,121</b>	<b>42.49%</b>	<b>\$2,338,951</b>	<b>(\$1,469)</b>

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

Program/ Function	FY12 Total Adj. Budget	---- Thru 12/31/11 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Career & Ed. Techn. 32920							
Personnel	\$638,983	\$236,436	\$0	\$236,436	37.00%	\$627,192	\$11,791
Services	\$5,732	\$2,471	\$2,921	\$5,392	94.07%	\$5,594	\$138
Supplies	\$42,408	\$14,651	\$10,973	\$25,624	60.42%	\$42,212	\$196
Other	\$150	\$150	\$0	\$150	100.00%	\$150	\$0
Capital	\$11,296	\$4,150	\$0	\$4,150	36.74%	\$11,150	\$146
<b>Total</b>	<b>\$698,569</b>	<b>\$257,858</b>	<b>\$13,894</b>	<b>\$271,753</b>	<b>38.90%</b>	<b>\$686,298</b>	<b>\$12,271</b>
Kindergarten 33150							
Personnel	\$2,273,111	\$831,122	\$0	\$831,122	36.56%	\$2,356,850	(\$83,739)
Supplies	\$13,965	\$8,049	\$1,911	\$9,959	71.32%	\$13,814	\$150
Other	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Capital	\$1,000	\$1,000	\$0	\$1,000	0.00%	\$1,000	\$0
<b>Total</b>	<b>\$2,288,076</b>	<b>\$840,170</b>	<b>\$1,911</b>	<b>\$842,081</b>	<b>36.80%</b>	<b>\$2,371,664</b>	<b>(\$83,589)</b>
Elementary 33200							
Personnel	\$11,751,397	\$4,491,673	\$0	\$4,491,673	38.22%	\$11,696,617	\$54,780
Services	\$324,234	\$190,191	\$11,319	\$201,509	62.15%	\$324,010	\$224
Supplies	\$129,238	\$69,532	\$48,501	\$118,033	91.33%	\$129,033	\$204
Other	\$61,995	\$4,065	\$780	\$4,845	7.81%	\$61,856	\$139
Capital	\$13,916	\$10,811	\$0	\$10,811	77.68%	\$13,833	\$83
<b>Total</b>	<b>\$12,280,780</b>	<b>\$4,766,271</b>	<b>\$60,600</b>	<b>\$4,826,871</b>	<b>39.30%</b>	<b>\$12,225,349</b>	<b>\$55,431</b>
High School 33300							
Personnel	\$691,499	\$337,567	\$0	\$337,567	48.82%	\$692,053	(\$554)
Services	\$235,310	\$129,679	\$17,917	\$147,596	62.72%	\$235,107	\$203
Supplies	\$56,424	\$33,327	\$12,821	\$46,148	81.79%	\$56,322	\$102
Other	\$22,848	\$10,771	\$2,970	\$13,741	60.14%	\$22,741	\$107
Capital	\$3,739	\$0	\$0	\$0	0.00%	\$3,700	\$39
<b>Total</b>	<b>\$1,009,820</b>	<b>\$511,344</b>	<b>\$33,708</b>	<b>\$545,052</b>	<b>53.98%</b>	<b>\$1,009,923</b>	<b>(\$103)</b>

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

Program/ Function	FY12 Total Adj. Budget	---- Thru 12/31/11 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
General Instruction 33400							
Personnel	\$1,402,675	\$540,430	\$0	\$540,430	38.53%	\$1,384,754	\$17,921
Services	\$2,200	\$0	\$1,100	\$1,100	50.00%	\$2,111	\$89
Supplies	\$37,488	\$22,257	\$500	\$22,757	60.70%	\$37,423	\$66
Other	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
<b>Total</b>	<b>\$1,442,363</b>	<b>\$562,687</b>	<b>\$1,600</b>	<b>\$564,287</b>	<b>39.12%</b>	<b>\$1,424,288</b>	<b>\$18,076</b>
Building Services 34250							
Personnel	\$2,135,213	\$1,083,274	\$0	\$1,083,274	50.73%	\$2,149,119	(\$13,906)
Services	\$494,874	\$240,948	\$204,044	\$444,991	89.92%	\$494,692	\$182
Supplies	\$132,821	\$74,049	\$11,083	\$85,132	64.10%	\$132,576	\$245
Other	\$100	\$0	\$0	\$0	0.00%	\$0	\$100
Capital	\$18,600	\$3,948	\$700	\$4,648	24.99%	\$18,247	\$353
<b>Total</b>	<b>\$2,781,608</b>	<b>\$1,402,219</b>	<b>\$215,827</b>	<b>\$1,618,046</b>	<b>58.17%</b>	<b>\$2,794,635</b>	<b>(\$13,027)</b>
Gross School Dept. Budget							
Personnel	\$65,157,018	\$25,519,647	\$0	\$25,519,647	39.17%	\$65,302,284	(\$145,266)
Services	\$10,144,541	\$3,467,392	\$3,154,255	\$6,621,647	65.27%	\$10,541,055	(\$396,513)
Supplies	\$1,712,789	\$1,194,145	\$196,731	\$1,390,876	81.21%	\$1,708,283	\$4,506
Other	\$859,044	\$276,584	\$30,679	\$306,807	35.71%	\$468,324	\$390,487
Capital	\$443,851	\$402,297	\$10,903	\$413,200	93.09%	\$442,622	\$1,229
<b>Total</b>	<b>\$78,317,243</b>	<b>\$30,860,065</b>	<b>\$3,392,568</b>	<b>\$34,252,632</b>	<b>43.74%</b>	<b>\$78,462,568</b>	<b>(\$145,558)</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>\$75,387,188</b>					<b>\$75,532,513</b>	<b>(\$145,558)</b>

## **FY12 Second 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 second quarter report shows total revenues of \$730,637 against expenses of \$567,467, mostly due to the realization of deferred revenues. As anticipated in the first quarter report, teacher salaries have begun to catch up with deferred revenues realized during that period.

The Brookline Adult and Community Education program will continue to be a valued institution in the Town in FY12 while operating at a profit. It is anticipated that the program will yield enough profit in FY12 and FY13 to allow for consideration of absorbing a certain level of facility costs as in prior profitable periods.

### **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. As projected in the first quarter, revenues have continued to outperform expenses at approximately \$30K.

These funds will continue to support custodial staffing needs during rental time events, and potentially other operational expenses related to the cleaning and maintenance of those spaces.

### **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 \$467,251.

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 second quarter report shows revenues of \$364,907 against expenses of \$154,549. 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 second quarter report shows revenues of \$160,199 against expenses of \$140,958. Revenues are up slightly from the same fiscal quarter in FY11, by approximately \$13K. While this is a move in the right direction, it does not fully fund the spending gap that occurred last year. The Athletic Department continues to struggle with increased costs related to rental space and equipment 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 second quarter revenues of \$52,412 underperformed expenses of \$65,311, but this is an expected cost of preparing the school restaurant for its opening in September and other start up costs associated with the beginning of the year. Given the past performance of the program and the front loading of these onetime costs, it is anticipated that the School Restaurant will break even for the fiscal year. The continued success of this program has enabled us to continue to replace high cost equipment in the Career Education programs, some of which was 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 during the summer of FY12 (July-August of 2011), the program operated at a loss of \$57,289. 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 second quarter report shows revenues of \$1,129,079 against \$917,284 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 ended in FY10 with a positive fund balance for the first time in more than 10 years. For FY11, this program had an operating profit of \$241K.

Second quarter results for FY12 show revenues at \$996,586 against expenses of \$844,331. The key driver is maintaining the gains made in participation 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 second quarter's participation numbers have increased over FY11's second quarter numbers, across the board.

As we develop the FY13 Budget we will consider additional appropriate costs that may be absorbed into the cost base.

### **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, should allow 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 12/31/10</b>	<b>FY11 Period Ending 6/30/11</b>	<b>FY12 Period Ending 12/31/11</b>
Revenue	\$1,460,700	\$1,425,195	\$1,209,613	\$1,339,181	\$963,092	\$1,422,283	\$730,637
Expense	(\$1,583,667)	(\$1,484,303)	(\$1,257,442)	(\$1,125,689)	(\$550,730)	(\$1,127,346)	(\$567,467)
<b>Net Income Sub-Total</b>	<b>(\$122,967)</b>	<b>(\$59,108)</b>	<b>(\$47,829)</b>	<b>\$213,492</b>	<b>\$412,362</b>	<b>\$294,937</b>	<b>\$163,170</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>\$412,362</b>	<b>\$294,937</b>	<b>\$163,170</b>
Cash Balance At End of Period	\$672,642	\$563,552	\$537,585	\$771,691	\$754,997	\$946,386	\$843,619
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$672,642	\$563,552	\$537,585	\$771,691	\$754,997	\$946,386	\$843,619
Liabilities & Encumbrances	(\$458,108)	(\$397,564)	(\$418,634)	(\$442,861)	(\$10,192)	(\$319,006)	(\$5,467)
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>\$744,805</b>	<b>\$627,381</b>	<b>\$838,152</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 12/31/10</b>	<b>FY11 Period Ending 6/30/11</b>	<b>FY12 Period Ending 12/31/11</b>
Revenue	\$47,930	\$52,766	\$112,386	\$208,768	\$57,861	\$125,804	\$67,265
Expense	(\$50,529)	(\$7,105)	(\$92,309)	(\$159,187)	(\$88,803)	(\$157,904)	(\$35,273)
<b>Net Income Sub-Total</b>	<b>(\$2,599)</b>	<b>\$45,661</b>	<b>\$20,077</b>	<b>\$49,581</b>	<b>(\$30,942)</b>	<b>(\$32,100)</b>	<b>\$31,992</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>(\$30,942)</b>	<b>(\$32,100)</b>	<b>\$31,992</b>
Cash Balance At End of Period	\$26,338	\$72,839	\$101,585	\$139,081	\$106,110	\$106,391	\$167,944
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$26,338	\$72,839	\$101,585	\$139,081	\$106,110	\$106,391	\$167,944
Liabilities & Encumbrances	(\$1,805)	(\$1,344)	(\$10,015)	(\$2,000)	\$0	(\$1,439)	(\$1,000)
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>\$106,110</b>	<b>\$104,952</b>	<b>\$166,944</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 12/31/10</b>	<b>FY11 Period Ending 6/30/11</b>	<b>FY12 Period Ending 12/31/11</b>
Revenue	\$578,948	\$684,026	\$567,119	\$773,033	\$110,237	\$518,068	\$364,907
Expense	(\$291,741)	(\$20,850)	(\$267,205)	(\$517,527)	(\$181,480)	(\$226,871)	(\$154,549)
<b>Net Income Sub-Total</b>	\$287,207	\$663,176	\$299,914	\$255,506	(\$71,243)	\$291,196	\$210,359
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)	(\$71,243)	(\$151,053)	\$210,359
Cash Balance At End of Period	\$470,865	\$860,457	\$848,072	\$625,688	\$910,123	\$587,962	\$1,148,525
Receivables	\$41,044	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$511,909	\$860,457	\$848,072	\$625,688	\$910,123	\$587,962	\$1,148,525
Liabilities & Encumbrances	(\$401,873)	(\$78,099)	(\$133,371)	(\$75,733)	(\$309,721)	(\$67,370)	(\$357,659)
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	\$600,402	\$520,592	\$790,866

**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 12/31/10</b>	<b>FY11 Period Ending 6/30/11</b>	<b>FY12 Period Ending 12/31/11</b>
Revenue	\$312,328	\$280,237	\$279,933	\$284,061	\$147,482	\$288,676	\$160,199
Expense	(\$321,551)	(\$325,903)	(\$330,146)	(\$358,387)	(\$163,863)	(\$342,835)	(\$140,958)
<b>Net Income Sub-Total</b>	(\$9,223)	(\$45,667)	(\$50,214)	(\$74,326)	(\$16,381)	(\$54,159)	\$19,241
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	(\$16,381)	\$0	\$19,241
Cash Balance At End of Period	\$61,302	\$65,050	\$28,040	\$27,291	(\$51,601)	\$6,286	\$24,295
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$61,302	\$65,050	\$28,040	\$27,291	(\$51,601)	\$6,286	\$24,295
Liabilities & Encumbrances	(\$41,272)	(\$15,671)	(\$18,770)	(\$27,291)	(\$1,000)	(\$6,286)	\$0
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	(\$52,601)	\$0	\$24,295

**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 12/31/10</b>	<b>FY11 Period Ending 6/30/11</b>	<b>FY12 Period Ending 12/31/11</b>
Revenue	\$89,957	\$100,111	\$114,852	\$138,924	\$52,247	\$136,853	\$52,412
Expense	(\$61,034)	(\$108,746)	(\$103,345)	(\$106,224)	(\$45,066)	(\$103,799)	(\$65,311)
<b>Net Income</b>	\$28,923	(\$8,635)	\$11,507	\$32,700	\$7,181	\$33,054	(\$12,900)
Cash Balance At End of Period	\$81,982	\$73,347	\$84,854	\$117,553	\$124,735	\$150,607	\$137,708
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$81,982	\$73,347	\$84,854	\$117,553	\$124,735	\$150,607	\$137,708
Liabilities & Encumbrances	(\$1,003)	\$0	\$0	\$0	\$0	\$0	\$0
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	\$124,735	\$150,607	\$137,708

**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 12/31/10</b>	<b>FY11 Period Ending 6/30/11</b>	<b>FY12 Period Ending 12/31/11</b>
Revenue	\$77,193	\$102,006	\$85,113	\$93,578	\$113,242	\$113,242	\$103,954
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)	(\$54,351)
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	(\$54,351)
Cash Balance At End of Period	\$45,679	\$677	\$3,940	\$0	\$0	\$0	(\$57,289)
Receivables	\$0	\$0	\$0	\$0	\$1,418	\$0	\$0
Net Fund Assets	\$45,679	\$677	\$3,940	\$0	\$1,418	\$0	(\$57,289)
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	\$1,418	\$0	(\$57,289)

**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 12/31/10</b>	<b>FY11 Period Ending 6/30/11</b>	<b>FY12 Period Ending 12/31/11</b>
Revenue	\$969,805	\$1,409,246	\$1,442,247	\$1,557,995	\$895,391	\$1,464,849	\$1,129,079
Expense	(\$1,491,159)	(\$1,499,886)	(\$1,746,241)	(\$1,860,237)	(\$842,845)	(\$1,812,487)	(\$917,284)
<b>Net Income Sub-Total</b>	<b>(\$521,354)</b>	<b>(\$90,641)</b>	<b>(\$303,994)</b>	<b>(\$302,242)</b>	<b>\$52,546</b>	<b>(\$347,639)</b>	<b>\$211,794</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>\$52,546</b>	<b>(\$155,938)</b>	<b>\$211,794</b>
Cash Balance At End of Period	\$274,038	\$875,841	\$528,295	\$523,328	\$399,178	\$243,052	\$249,262
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$274,038	\$875,841	\$528,295	\$523,328	\$399,178	\$243,052	\$249,262
Liabilities & Encumbrances	(\$265,541)	(\$152,905)	(\$173,949)	(\$177,219)	(\$189)	(\$91)	(\$1,000)
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>\$398,989</b>	<b>\$242,961</b>	<b>\$248,262</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 12/31/10</b>	<b>FY11 Period Ending 6/30/11</b>	<b>FY12 Period Ending 12/31/11</b>
Revenue	\$1,554,896	\$1,451,448	\$1,761,868	\$1,956,206	\$868,456	\$2,129,497	\$996,586
Expense	(\$1,554,069)	(\$1,596,828)	(\$1,655,619)	(\$1,744,285)	(\$698,923)	(\$1,888,501)	(\$844,331)
<b>Net Income Sub-Total</b>	<b>\$827</b>	<b>(\$145,380)</b>	<b>\$106,249</b>	<b>\$211,921</b>	<b>\$169,532</b>	<b>\$240,996</b>	<b>\$152,255</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>\$169,532</b>	<b>\$240,996</b>	<b>\$152,255</b>
Cash Balance At End of Period	(\$321,959)	(\$263,491)	(\$138,852)	\$79,612	\$258,304	\$238,217	\$411,137
Receivables:	\$1,797	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	(\$320,162)	(\$263,491)	(\$138,852)	\$79,612	\$258,304	\$238,217	\$411,137
Liabilities & Encumbrances	(\$4,950)	(\$11,549)	(\$18,566)	(\$26,396)	(\$35,576)	(\$50,232)	(\$19,644)
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>\$222,728</b>	<b>\$187,986</b>	<b>\$391,493</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 12/31/10</b>	<b>FY11 Period Ending 6/30/11</b>	<b>FY12 Period Ending 12/31/11</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 12/31/10</b>	<b>FY11 Period Ending 6/30/11</b>	<b>FY12 Period Ending 12/31/11</b>
Revenue	\$2,111,597	\$1,506,369	\$1,278,647	\$1,185,699	\$295,701	\$1,291,163	\$495,239
Expense	(\$2,135,410)	(\$2,011,981)	(\$1,885,520)	(\$1,687,159)	(\$395,585)	(\$1,409,938)	(\$683,725)
<b>Net Income Sub-Total</b>	(\$23,813)	(\$505,612)	(\$606,873)	(\$501,460)	(\$99,884)	(\$118,775)	(\$188,486)
General Fund Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Income Total</b>	(\$23,813)	(\$505,612)	(\$606,873)	(\$501,460)	(\$99,884)	(\$118,775)	(\$188,486)
Cash Balance At End of Period	\$1,659,649	\$1,195,788	\$995,327	\$836,110	\$706,433	\$756,123	\$663,457
Receivables:	\$0	\$585,815	\$426,216	\$0	\$0	\$0	\$0
Net Fund Assets	\$1,659,649	\$1,781,603	\$1,421,543	\$836,110	\$706,433	\$756,123	\$663,457
Liabilities & Encumbrances	(\$316,791)	(\$322,987)	(\$122,344)	(\$66,064)	\$0	(\$68,582)	(\$10,605)
<b>Net Fund Balance</b>	\$1,342,858	\$1,458,617	\$1,299,199	\$770,045	\$706,433	\$687,541	\$652,852