



**THE PUBLIC SCHOOLS OF BROOKLINE**  
BROOKLINE, MASSACHUSETTS 02445

PHONE 617-730-2425

FAX 617-730-2108

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## Memorandum

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

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

**RE:** FY14 First Quarter Expenditure Report

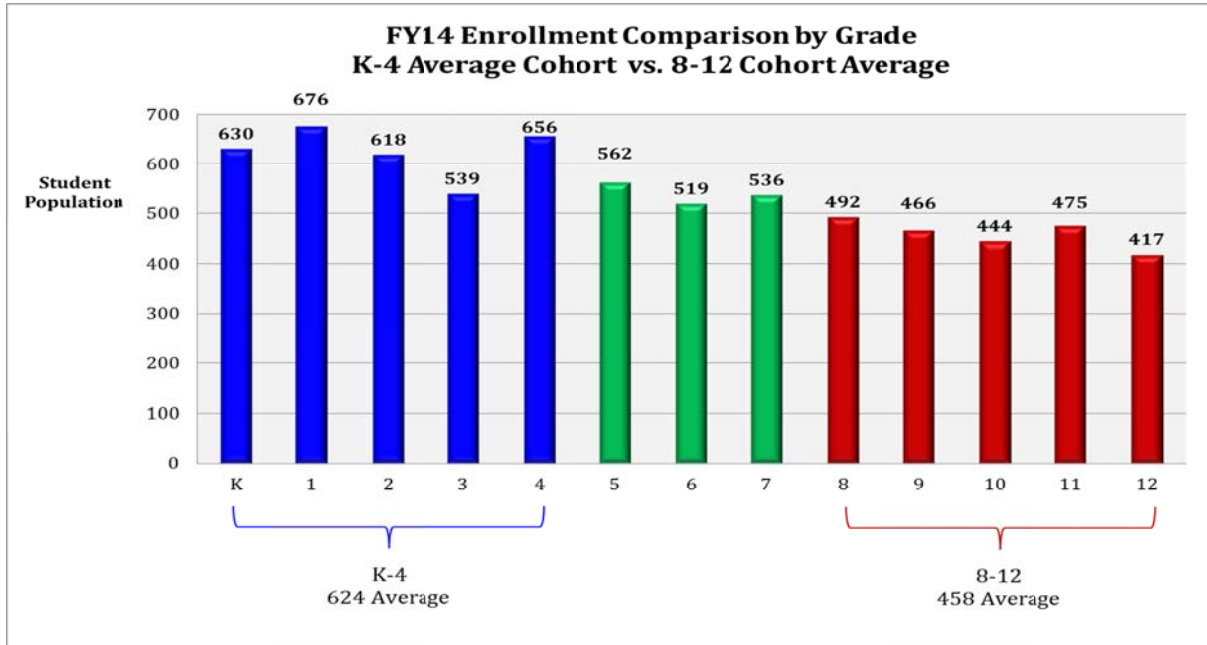
**DATE:** November 1, 2013

The First Quarter Expenditure Report for FY14 of the Public Schools of Brookline shows projected spending for the year at \$85,731,174 on a budget of \$86,137,933. This represents a projected expenditure surplus for the year of \$406,759 which is an indication that the department has been successful in managing available resources to meet the continuing demand of a growing enrollment. Our objective should be to carefully manage through year-end, in order to maintain a balanced budget for FY14. 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 additionally final State budget revenue for FY14 "Circuit Breaker" funding which has increased available funds by \$211,287 over budgeted levels. Major factors affecting this projection for FY14 are overall salary stability and the significant reduction to Contracted Service costs for Private Placement students within the Special Education service population.

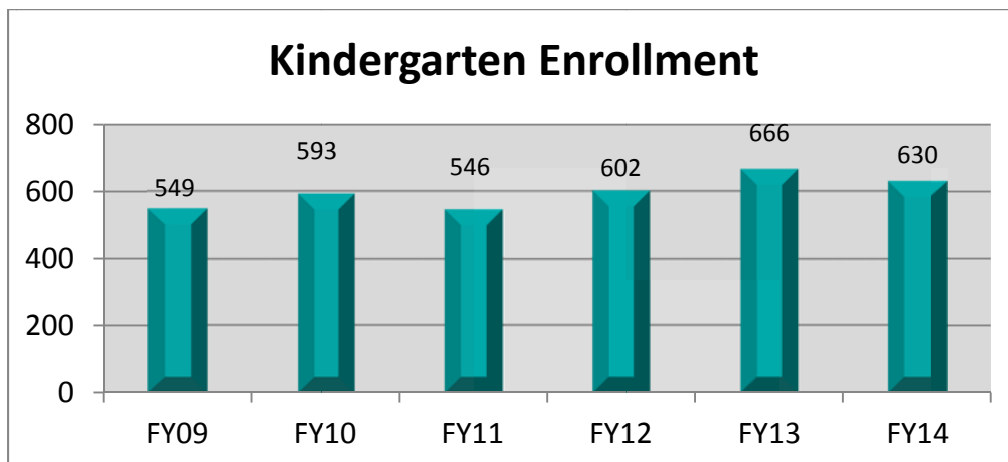
### Major Highlights

- Pressure from enrollment growth, and the final year of major collective bargaining agreements led to a difficult budget development process for the FY14 Budget. Data available through the First Quarter indicates that projected salary costs are within budget due to a higher than anticipated population of resignations and non-renewals of professional staff and the carry forward of savings accrued in the last half of FY13 that had not been built into the FY14 Budget in development. Much of this savings was attributable to disciplined spending within the Special Education department where actions to reduce Home Based Service costs showed a significant downward trend in the last half of FY13.
- The continuation of enrollment growth has put pressure on the budget in specific areas, primarily driven by high Kindergarten enrollment and its movement up through the

grades. The graph below, shows the significant contrast between the lowest five (5) grades (K-4), which average 624 students per grade and the upper five (5) grades (Gr. 8-12) which average 458 students. The district's history of strong survival of grade cohorts, would indicate strongly that total enrollment in the system will continue to grow significantly if incoming kindergarten cohorts continue at the average of the last six years and push up through the grades, leading to a high School population (Gr. 9-12) of 2,450 - 2,500 by 2022.



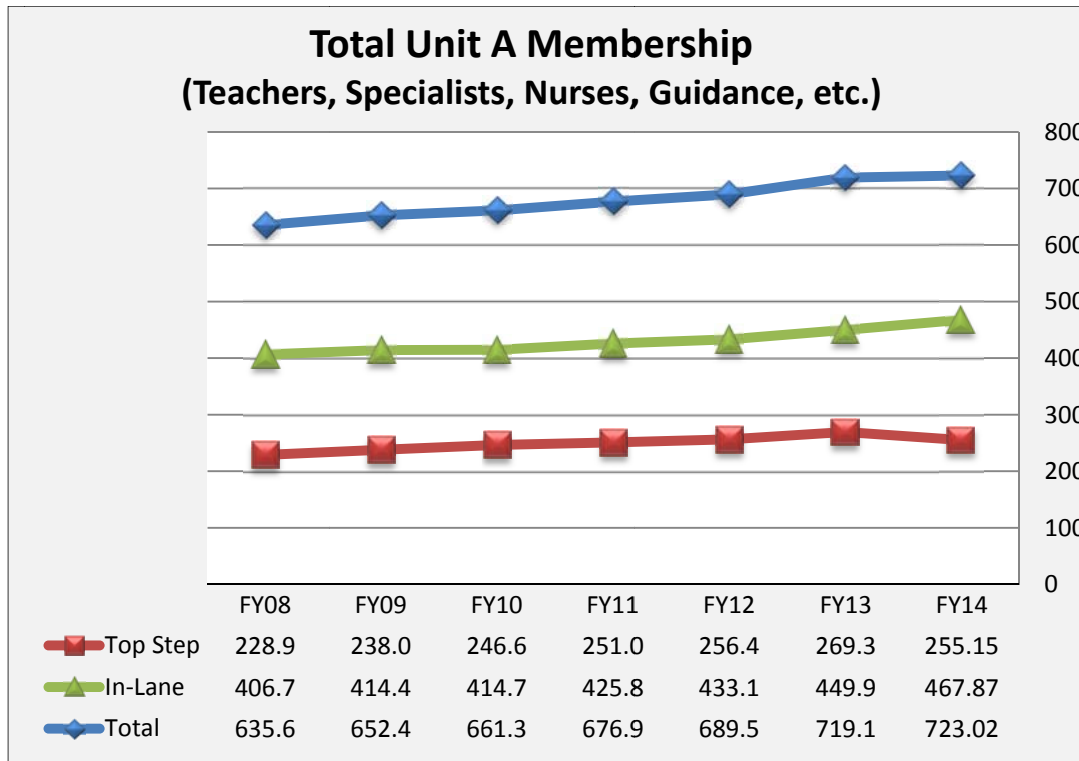
- For FY14, total K-8 elementary enrollment has continued the significant growth experienced in recent years – elementary enrollment is up 161 students to 5,228 students - with 630 Kindergarten students enrolled for October 1<sup>st</sup>. This is the second highest Kindergarten enrollment in over 50 years. Only the FY13 Kindergarten enrollment exceeded this year's cohort, with an enrollment of 666 students, compared to 602 in FY12, 546 in FY11, 593 FY10 and 549 in FY09. The FY14 enrollment is 30 students over the budget development projection and the original budget target of 29 Kindergarten sections was increased by one (1) section late in the spring as enrollment rose above 600 Kindergarten students.



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

In the aggregate, FY14 First Quarter data indicates that total General Fund staffing stands at 1,024 FTE vs. a staffing budget of 1,024.18 FTE. This includes an adjustment of 5.8 FTE for vacancies currently being filled by substitutes on a temporary basis.

Teacher (Unit A) new hires should be viewed in the context of total position growth – the chart below shows how enrollment growth has impacted the organization in our total staffing pattern of Teacher and Support positions, as well as the relative mix of Top Step vs. In-Lane membership from FY08 – FY13. The mix of Top Step vs. In-Lane also impacts the annual budget for “Step and Lane” increases.



In the past three years as the “In-Lane” staff count was grown, the annual cost for step increase has grown. While this also continued into FY14, the increase in the number of Resignations/Non-Renewals contributed cost savings to partly offset this cost growth.

**Salary – Funding Step and Lane Growth**

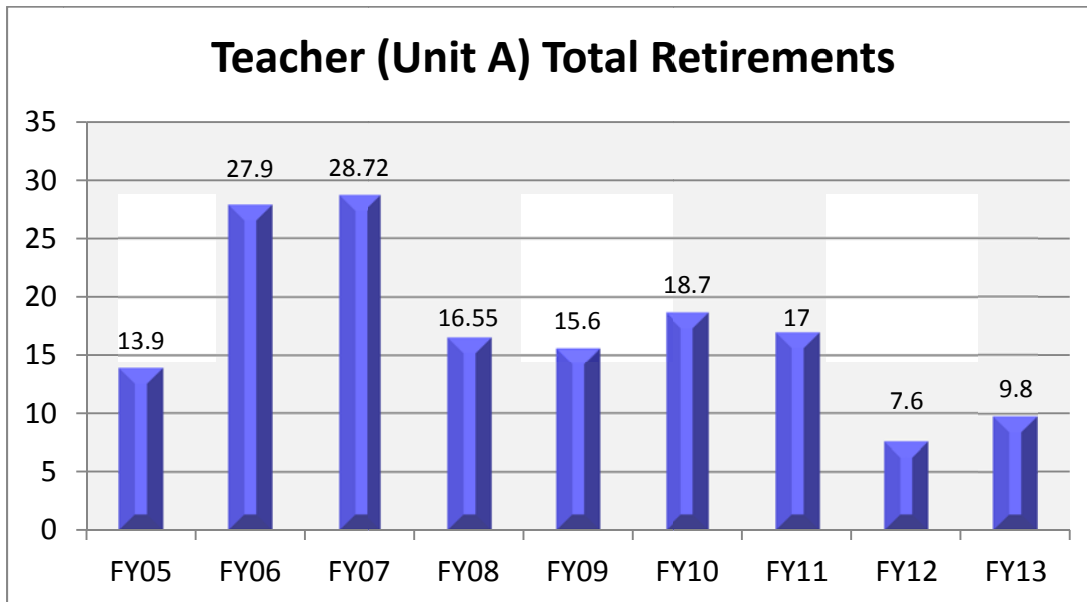
The FY14 budget was developed with the expectation that Teacher (Unit A) staff retirements would remain at the low end of our recent experience. This projection proved true with only 9.8 FTE retirements at the end of FY13. The low number of retirements alone would generally lead to a smaller average turnover savings to cover some of the cost growth for annual step and lane increases. As a result we budgeted \$750K for the cost of step increase to cover a liability that at Gross was estimated at \$1.2M, resulting in the need to accrue a \$450K salary savings in new hire/replacement salaries.

Our First Quarter data indicates that a total of 72.7 FTE positions opened up due to a resignation, retirement, leave or were newly budgeted. The counts are: Retirements 9.8 FTE @ \$91,122, Leaves 9.4 FTE @ \$77,439, Resignations/Non-Renewals 44.3 @ \$67,057. Replacing them are 10.2 FTE individuals returning from leave/changing assignment at an average salary of \$73,404 and 62.6 FTE's newly hired staff at an average salary of \$58,055. Additionally, 9.2 FTE net new positions were added to the budget at an average salary of \$57,300. Using this analysis, the savings within this turnover is \$742K and when paired with the \$750K budgeted for step and lane growth has provided an approximate \$292K savings above our estimate needed to fund Step increases.

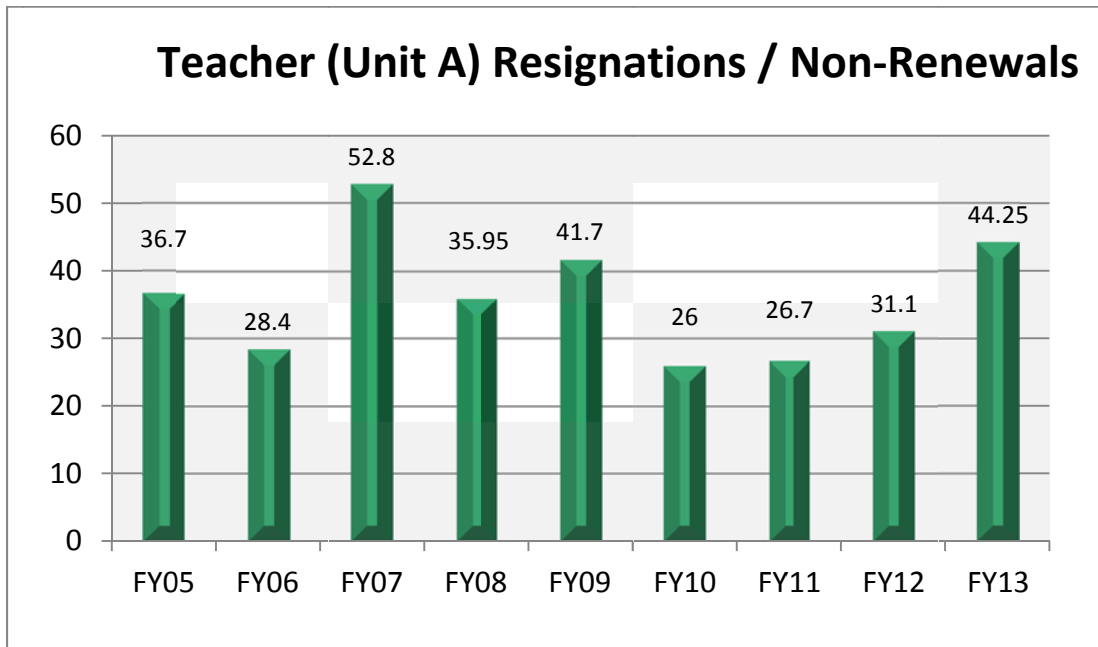
**FY14 Staff Change Summary**

	<b><u>FTE's</u></b>	<b><u>Average Salary</u></b>	<b><u>Total Salary</u></b>
New Hires	62.6	\$58,055	\$3,631,313
Return from Leave	10.2	\$73,404	\$745,052
<b>Total Additions</b>	<b>72.7</b>		<b>\$4,376,365</b>
Leaves	9.4	\$77,439	\$729,860
Retirements	9.8	\$91,122	\$892,992
Resignations/Non-Renewals	44.3	\$67,057	\$2,967,294
New Budgeted	9.2	\$57,300	\$528,306
<b>Total Positions Available</b>	<b>72.7</b>		<b>\$5,118,452</b>

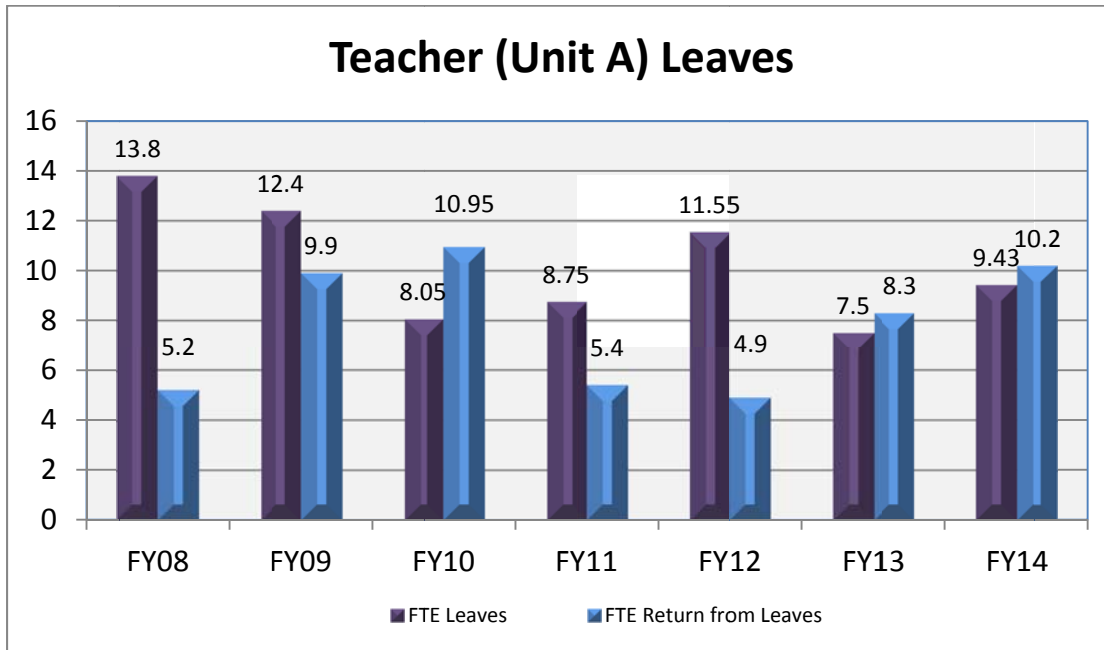
<b>Net Savings</b>	<b>\$742,087</b>
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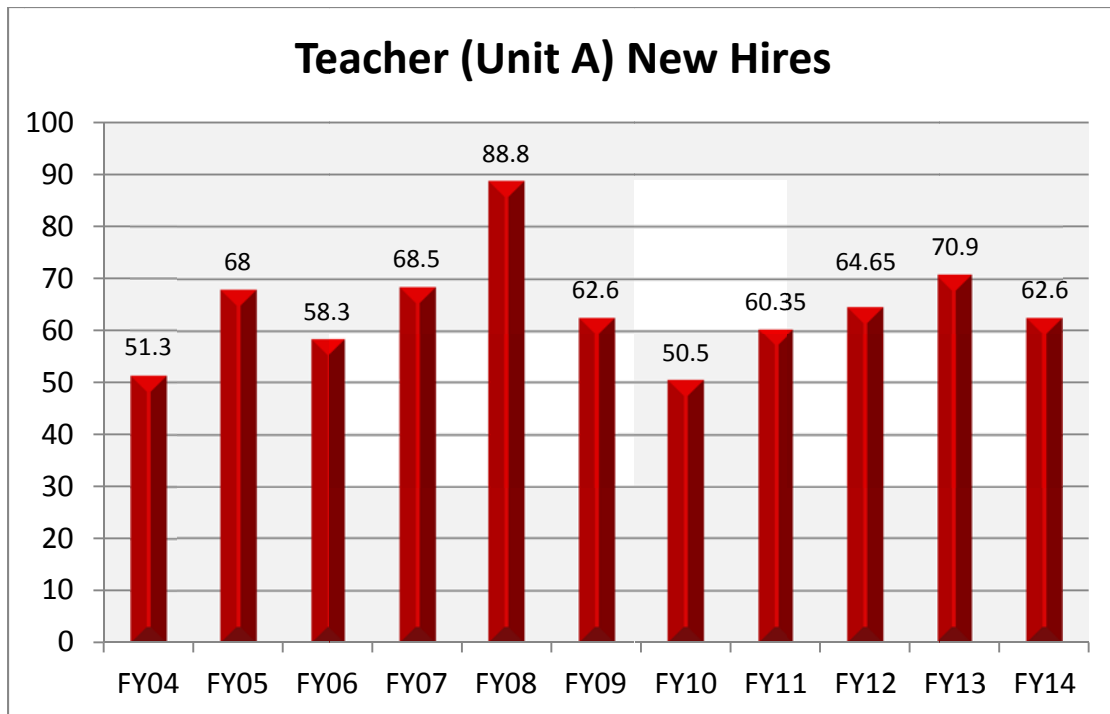
- The number of teachers (Unit A) retiring at the end of FY13 remained at the low end of our recent experience.



- Teacher turnover in non-retirement categories – resignations and non-renewals – showed a significant jump, to 44.25 FTEs, from recent experience.



- Teacher (Unit A) leaves for the year were up slightly from the prior year, at 9.43 FTE, but remained within the range experienced in recent years. Staff returning from leaves, 10.2, were also up. The pattern of both, over the years, has been erratic and relatively small.



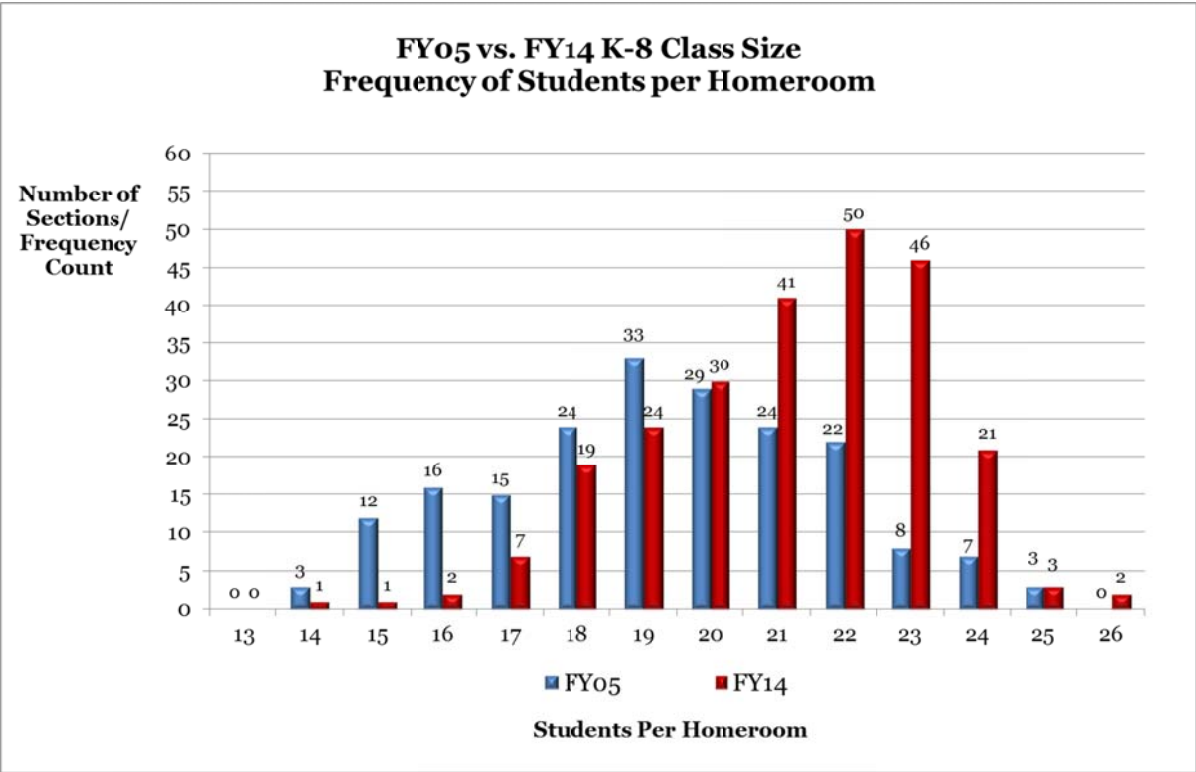
- Teacher (Unit A) new hires were 62.6 FTE, matching the gap left by staff turnover.

### **Enrollment**

For the Public Schools of Brookline, total enrollment K-12 is up 189 students to 7,030 students K-12 for the 2013-2014 school year, compared to 6,841 students for the 2012-2013 school year. Early Childhood Program enrollment remained essentially flat, at 280 students, compared to 290 in FY13.

Total K-8 enrollment has risen in FY14 by 161 students. This is the ninth consecutive year of K-8 enrollment growth. During this period, K-8 enrollment has grown by 1342 students, representing growth of 35%. The FY14 Kindergarten class cohort is the second largest class that has entered during any of the years of recent enrollment growth. This pattern based on birth data and the 2010 census points to continued growth in the K-8 population for the foreseeable future. The current enrollment pattern has larger class cohorts (ranging from 539 to 676) at each grade K-4 with significantly smaller cohorts (ranging from 492-562) at grades 5-8 and significantly smaller cohorts (ranging from 417-475) at the High School. It is this bulge which will put pressure on both the budget and classroom capacity during the foreseeable future, if high Kindergarten enrollment continues, as it is expected to.

The result of the growth in Elementary enrollment is that the K-8 Elementary class “section” count has risen from 196 in FY05 to 247 in FY14, while elementary average class size rose to 21.17 in FY14 compared to 19.85 K-8 in FY05 (both years include substantially separate students). This represents an increase of 1.32 students per K-8 Classroom, on average, and has resulted in a significant shift in the frequency distribution of the number of students per classroom from 33 occurrences of 19 students per classroom in 2005 as the peak of the curve, to 50 occurrences of 22 students per classroom as the peak of the distribution curve in FY14.



Anticipating enrollment growth the budget allowed for a net increase of 7.2 FTE for new sections and specialist teachers K-8. Enrollment growth over the original projection resulted in the addition of one (1) Kindergarten class section with a classroom aide and one (1) reading specialist position.

Enrollment for FY14 at Brookline High School is up by 28 students to 1,802 students but down from an FY04 high of 1,916. BHS reached the bottom of the drop in total High School enrollment in FY13 and in FY15 we will see the High School enrollment begin to rise dramatically, moving well above the 1,900 student level by FY2016, and above the 2,100 level by FY2019. The current (FY14) K-3 cohort of students is 2,463 and would reach the High School in FY2022. Given our historic pattern of a strong cohort survival rate, we should anticipate a High School enrollment in this range by FY2022.

**Special Education: Contracted Services**

Historically the most significant area for concern in the budget has been the growth of Special Education costs and within Special Education, the growth of Private Placement costs. For FY14 we are seeing a significant drop in the number of Private Placement students, which when paired with a new model for managing “Ancillary” Home Based Services, has resulted in a significant drop in the costs projected in this category. This projection incorporates a full year of expenditures at a level to cover all the currently known Private Placement cases and includes a \$310K provision for certain cases under review, but not yet resolved.

## Out of District Placements

As a point of reference, the number of students in out of district placements at the start of FY13 was 82. This number fluctuated slightly during the year but ended the year at 84 students.

The FY14 First Quarter number of out of district placements is 69. Among the changes that have resulted in this significant change were three (3) students who aged out of special education during the FY13 year, four (4) students who graduated and eight (8) students who transitioned back to the Public Schools of Brookline from out of district placements for the FY14 school year. Seven (7) of these students returned to Brookline High School, one (1) returned to the elementary team.

The district's success in returning students to less restrictive in-district programs is due to the significant work of the special education teams across the district, as well as the program development and enhancements that have been funded during the past few years. In addition to representing the most cost effective action in returning both students and resources to the district, more importantly this action is consistent with the evidence-based research data which highlights that students in less restrictive placements have significantly better long-term outcomes across life domains.

The Student Services Department has a number of mechanisms in place to monitor at risk and high risk students fiscally, educationally, and clinically. The department works diligently to wrap services and supports around students in a pro-active, collaborative and customized manner to support students at school, at home, and in the community.

Under special education regulations in Massachusetts, parents have the procedural right to place their children unilaterally and then seek reimbursement from the district through the Bureau of Special Education Appeals (BSEA). While a very small number of unilateral placements occur, the process of litigation consumes a significant amount of staff time and resources.

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

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

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



FY13	84	\$6.67M	\$2.1M
FY14	69	\$6.38M**	\$1.90M

\*FY02 and FY03 State Funding = “50/50 Program”  
 FY04 – FY14 State Funding = Circuit Breaker

\*\* Includes \$438K Budgeted in Federal IDEA

The result of the stable spending pattern within Contracted Services between FY03 and FY05, while Circuit Breaker funding was rising allowed us to accrue a surplus in the Circuit Breaker revolving fund. FY06 and FY07 however saw a significant variance from this pattern as costs rose dramatically. FY08 experience showed a significant move to lower spending, partly reflecting the aging out of certain students and the expansion of certain in-house programs as viable alternatives. FY09 showed a reversal of this trend with both total students and total costs up. FY10 continued this upward trend even more dramatically. While FY11 showed a reduction of students in Private Placements the cost of “Ancillary Services” pushed total contracted services costs above budget. The continuation of this trend into FY12, forced the change in the “Ancillary Services” model. Total spending for contracted services in FY13 at \$6.67M reflects the cost shift to the Personnel category of the Home Based Service initiative.

For the FY14 First Quarter, the projection of \$6.38M incorporates a provision of \$310K for students on the “watch-list” and/or litigation due to unilateral placement. Additionally, FY14 is the first year that certain Contract Services have been shifted to the Federal I.D.E.A. Grant at a budget of \$438K. While these Grant costs are not a normal component of the Quarterly Reports, the change in this practice would affect comparative reporting if not included.

In order to address the need for improved program supervision, the FY14 Budget was adjusted to transfer \$225K from Contracted Services to create the Director of Elementary Guidance and Clinical Services and the second Director of Special Education preK-8. The success in returning students to in-house programs, resulted in this opportunity to build supervisory capacity.

Beginning in FY10, the movement of classroom Aide resources to each Kindergarten Classroom, on a full time basis, was premised on the goal of reducing the one-to-one correspondence between aides and students and, instead, moving to a program assignment model. The creation of the Dual Certification Interns in Grade 1 in FY11 was the corresponding initiative to meet similar goals. Unfortunately, Wheelock College has been unable to provide the fully anticipated number of Interns necessary to staff each 1st grade classroom. In FY11 the Intern staffing was 16 for 28 First grades, for FY12 this Intern number dropped to 10 for 26 First grades. For FY13 the Intern staff was 14 for 30 First grades. For FY14, there are 12 Interns, for 32 First Grades with the remaining 20 positions filled by Instructional Aides.

A major initiative of the department during the past five budget cycles (FY10 – FY14) has been an attempt to control the growth in the number of classroom aides, while at the same time reallocating a full time classroom aide to each Kindergarten classroom. The FY14 classroom Aide count while over budget continues to show stability at the staff level of instructional aides at levels in line with FY09 and FY13.

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

	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY14
	Actual	Actual	Actual	Actual	Actual	Actual	Budgeted	Projected
Instructional Aides	6.9	0	0	0	0	0	0	0
Aides	134.5	159.5	139	136.28	121.59	127.1	108.72	115.28
EC Aides	25	18.7	13.7	17.9	18.23	21.32	20.47	20.47
Kindergarten Aides	0	0	0	0	14.34	13.5	9.67	12.66
1st Grade Aides	0	0	0	0	13.5	12.2	15.18	16
<b>General Fund Total</b>	<b>166.4</b>	<b>178.2</b>	<b>152.7</b>	<b>154.18</b>	<b>167.66</b>	<b>174.12</b>	<b>154.04</b>	<b>164.41</b>
ARRA Grants (Kind.)	0	0	11.8	11.82	0	0	0	0
SPED Grant	10.2	10.1	13.1	12.3	13.53	12.8	22.75	22.68
EC Revolving Fund	0	0	3.4	3.4	3.4	3.4	3.4	3.4
<b>Grant Funded Total</b>	<b>10.2</b>	<b>10.1</b>	<b>28.3</b>	<b>27.52</b>	<b>16.93</b>	<b>16.2</b>	<b>26.15</b>	<b>26.08</b>
<b>All Funds Total</b>	<b>176.6</b>	<b>188.3</b>	<b>181</b>	<b>181.7</b>	<b>184.6</b>	<b>190.32</b>	<b>180.19</b>	<b>190.49</b>

Finally it is important to consider the data relative to Special Education spending patterns across years as shown in Attachments 1 and 2. Attachment 1 documents that spending for Special Education – as defined by our program budget – has grown at a slower overall rate than the total budget during the FY11 – FY14 period. Attachment 2 provides two (2) additional views of spending trends during the past six (6) years looking at Special Education program alone and Special Education with Transportation and Medical Services. The trend of these three (3) components is downward over the past three (3) years.

### **Conclusion**

For FY14 patterns identified in this First Quarter analysis indicate that spending for the year will remain within budget. Demand for service is up as our service population continues to grow and total spending is projected to rise by 4.97% over FY13.

Historically the greatest variability in cost growth during the year is driven by changes in student placements for Special Education Private Placement students or in-system students who require significant new services. This has represented the largest intra-year variability for cost projections, primarily because individual decisions can have significant cost implications.

The data within this report points to a level of success in addressing two (2) areas of high cost within Special Education, that appear to be functioning under control through better management practice and program development. These are the successful creation of a Home Based Service program and successful development of in-house programs, especially at the High School to retain students from Private Placements. Going forward, the department will need to continue to manage resources carefully to ensure a successful year-end outcome, but First Quarter data indicates that the department is positioned programmatically to achieve this goal.

**The Public Schools of Brookline  
FY2014 First Quarter Report  
General Fund**

Program/ Function	FY14 Total Adj. Budget	---- Thru 9/30/13 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Administration 31050							
Personnel	\$1,059,695	\$155,408	\$0	\$155,408	14.67%	\$1,040,402	\$19,293
Services	\$217,553	\$48,265	\$152,740	\$201,005	92.39%	\$217,405	\$148
Supplies	\$17,727	\$8,244	\$3,182	\$11,426	64.46%	\$17,626	\$101
Other	\$68,773	\$24,144	\$5,625	\$29,768	43.29%	\$68,668	\$105
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$1,363,748	\$236,061	\$161,547	\$397,608	29.16%	\$1,344,101	\$19,647
Supervision 31100							
Personnel	\$4,406,288	\$590,383	\$0	\$590,383	13.40%	\$4,404,422	\$1,866
Services	\$91,262	\$40,068	\$0	\$40,068	43.90%	\$91,068	\$194
Supplies	\$85,530	\$8,767	\$666	\$9,433	11.03%	\$85,333	\$197
Other	\$216,037	\$85,307	\$6,135	\$91,442	42.33%	\$215,742	\$295
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$4,799,117	\$724,525	\$6,801	\$731,326	15.24%	\$4,796,565	\$2,552
Transportation 31300							
Personnel	\$116,166	\$12,807	\$0	\$12,807	11.02%	\$102,182	\$13,984
Services	\$1,571,554	\$70,245	\$1,085,941	\$1,156,186	73.57%	\$1,536,978	\$34,576
Total	\$1,687,720	\$83,052	\$1,085,941	\$1,168,993	69.26%	\$1,639,160	\$48,560
Student Body Activities 31350							
Personnel	\$203,396	\$0	\$0	\$0	0.00%	\$203,396	\$0
Services	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Other	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$203,396	\$0	\$0	\$0	0.00%	\$203,396	\$0

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		Expended Amount	Encumbered Amount	Committed Amount			
Educ Tech & Info Science 316031							
Personnel	\$2,009,223	\$8,859	\$0	\$8,859	0.44%	\$2,005,053	\$4,170
Services	\$91,853	\$49,227	\$106	\$49,333	53.71%	\$91,733	\$120
Supplies	\$120,178	\$41,990	\$35,624	\$77,614	64.58%	\$120,014	\$164
Other	\$94,957	\$3,759	\$6,187	\$9,946	10.47%	\$94,846	\$111
Capital	\$179,139	\$118,157	\$12,300	\$130,457	72.82%	\$178,957	\$182
Total	\$2,495,350	\$221,992	\$54,217	\$276,209	11.07%	\$2,490,603	\$4,747
Athletics/After School 31720							
Personnel	\$369,448	\$0	\$0	\$0	0.00%	\$369,448	\$0
Services	\$54,243	\$360	\$48,069	\$48,429	89.28%	\$54,129	\$114
Supplies	\$21,507	\$5,734	\$1,382	\$7,116	33.09%	\$21,366	\$141
Other	\$24,150	\$11,540	\$3,160	\$14,700	60.87%	\$24,000	\$150
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$469,348	\$17,634	\$52,611	\$70,245	14.97%	\$468,943	\$405
Psychological Services 31750							
Personnel	\$821,872	\$0	\$0	\$0	0.00%	\$822,551	(\$679)
Services	\$17,019	\$0	\$0	\$0	0.00%	\$16,900	\$119
Supplies	\$24,239	\$2,669	\$21,421	\$24,090	99.38%	\$24,090	\$149
Total	\$863,130	\$2,669	\$21,421	\$24,090	2.79%	\$863,541	(\$411)

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<b>Medical Services 31770</b>							
Personnel	\$1,101,198	\$4,799	\$0	\$4,799	0.44%	\$990,007	\$111,191
Services	\$20,913	\$8	\$68	\$76	0.36%	\$20,776	\$137
Supplies	\$11,758	\$2,922	\$473	\$3,395	28.87%	\$11,595	\$163
<b>Total</b>	<b>\$1,133,869</b>	<b>\$7,729</b>	<b>\$541</b>	<b>\$8,270</b>	<b>0.73%</b>	<b>\$1,022,378</b>	<b>\$111,491</b>
<b>Information Services 31780</b>							
Personnel	\$515,345	\$89,123	\$0	\$89,123	17.29%	\$517,184	(\$1,839)
Services	\$86,122	\$50,810	\$23,143	\$73,953	85.87%	\$85,953	\$169
Supplies	\$170,842	\$23,217	\$58,465	\$81,682	47.81%	\$170,682	\$160
Other	\$3,156	\$1,200	\$0	\$1,200	38.02%	\$3,050	\$106
Capital	\$239,554	\$216,368	\$0	\$216,368	90.32%	\$239,368	\$186
<b>Total</b>	<b>\$1,015,019</b>	<b>\$380,717</b>	<b>\$81,608</b>	<b>\$462,325</b>	<b>45.55%</b>	<b>\$1,016,237</b>	<b>(\$1,218)</b>
<b>Guidance 31790</b>							
Personnel	\$2,479,762	\$75,801	\$0	\$75,801	3.06%	\$2,478,310	\$1,452
Services	\$20,168	\$293	\$138	\$430	2.13%	\$20,030	\$138
Supplies	\$17,002	\$1,199	\$9,524	\$10,723	63.07%	\$16,723	\$279
Other	\$1,600	\$663	\$930	\$1,593	0.00%	\$1,593	\$7
<b>Total</b>	<b>\$2,518,532</b>	<b>\$77,956</b>	<b>\$10,592</b>	<b>\$88,548</b>	<b>3.52%</b>	<b>\$2,516,657</b>	<b>\$1,875</b>
<b>School Within A School 32200</b>							
Personnel	\$380,961	\$4,912	\$0	\$4,912	1.29%	\$378,744	\$2,217
Services	\$2,212	\$784	\$1,370	\$2,154	97.38%	\$2,154	\$58
Supplies	\$8,112	\$3,318	\$313	\$3,631	44.76%	\$7,831	\$281
<b>Total</b>	<b>\$391,285</b>	<b>\$9,014</b>	<b>\$1,683</b>	<b>\$10,696</b>	<b>2.73%</b>	<b>\$388,729</b>	<b>\$2,556</b>

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		Expended Amount	Encumbered Amount	Committed Amount			
<b>World Languages 32250</b>							
Personnel	\$3,488,925	\$14,616	\$0	\$14,616	0.42%	\$3,485,183	\$3,742
Services	\$2,950	\$0	\$0	\$0	0.00%	\$2,700	\$250
Supplies	\$47,970	\$33,358	\$1,503	\$34,861	72.67%	\$47,861	\$109
Other	\$1,910	\$0	\$140	\$140	7.33%	\$1,840	\$70
Capital	\$1,725	\$0	\$0	\$0	0.00%	\$1,500	\$225
<b>Total</b>	<b>\$3,543,480</b>	<b>\$47,974</b>	<b>\$1,643</b>	<b>\$49,617</b>	<b>1.40%</b>	<b>\$3,539,084</b>	<b>\$4,396</b>
<b>ELL / ESL 32270</b>							
Personnel	\$2,059,803	\$4,095	\$0	\$4,095	0.20%	\$2,052,801	\$7,002
Services	\$10,386	\$0	\$484	\$484	4.66%	\$10,284	\$103
Supplies	\$17,958	\$4,807	\$5,260	\$10,067	56.06%	\$17,767	\$191
Other	\$379	\$89	\$290	\$379	100.00%	\$379	\$0
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
<b>Total</b>	<b>\$2,088,526</b>	<b>\$8,991</b>	<b>\$6,033</b>	<b>\$15,024</b>	<b>0.72%</b>	<b>\$2,081,230</b>	<b>\$7,296</b>
<b>Visual Arts 32400</b>							
Personnel	\$1,283,760	\$3,012	\$0	\$3,012	0.23%	\$1,231,722	\$52,038
Services	\$7,600	\$0	\$2,412	\$2,412	31.74%	\$7,412	\$188
Supplies	\$70,566	\$29,970	\$26,648	\$56,618	80.23%	\$70,418	\$148
Other	\$13,215	\$0	\$0	\$0	0.00%	\$13,000	\$215
Capital	\$5,040	\$4,980	\$0	\$4,980	98.81%	\$4,980	\$60
<b>Total</b>	<b>\$1,380,181</b>	<b>\$37,962</b>	<b>\$29,060</b>	<b>\$67,022</b>	<b>4.86%</b>	<b>\$1,327,532</b>	<b>\$52,649</b>
<b>English/Language Arts 32500</b>							
Personnel	\$2,503,316	\$16,295	\$0	\$16,295	0.65%	\$2,463,249	\$40,067
Services	\$6,263	\$128	\$0	\$128	2.04%	\$6,128	\$135
Supplies	\$177,181	\$121,806	\$9,244	\$131,050	73.96%	\$177,050	\$131
Other	\$14,159	\$74	\$1,900	\$1,974	13.94%	\$13,974	\$185
<b>Total</b>	<b>\$2,700,919</b>	<b>\$138,303</b>	<b>\$11,144</b>	<b>\$149,447</b>	<b>5.53%</b>	<b>\$2,660,401</b>	<b>\$40,518</b>

**The Public Schools of Brookline  
FY2014 First Quarter Report  
General Fund**

Program/ Function	FY14 Total Adj. Budget	---- Thru 9/30/13 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
<b>Mathematics 32600</b>							
Personnel	\$3,422,587	\$10,072	\$0	\$10,072	0.29%	\$3,376,284	\$46,303
Services	\$3,405	\$190	\$0	\$190	5.58%	\$3,190	\$215
Supplies	\$151,899	\$41,949	\$7,874	\$49,823	32.80%	\$151,573	\$326
Other	\$3,179	\$0	\$0	\$0	0.00%	\$3,000	\$179
<b>Total</b>	<b>\$3,581,070</b>	<b>\$52,210</b>	<b>\$7,874</b>	<b>\$60,084</b>	<b>1.68%</b>	<b>\$3,534,047</b>	<b>\$47,023</b>
<b>Performing Arts 32650</b>							
Personnel	\$1,841,351	\$1,085	\$0	\$1,085	0.06%	\$1,816,852	\$24,499
Services	\$13,471	\$258	\$3,722	\$3,980	29.54%	\$13,180	\$291
Supplies	\$34,450	\$9,126	\$3,970	\$13,096	38.01%	\$34,096	\$354
Other	\$18,366	\$0	\$0	\$0	0.00%	\$18,000	\$366
Capital	\$7,460	\$0	\$0	\$0	0.00%	\$7,200	\$260
<b>Total</b>	<b>\$1,915,098</b>	<b>\$10,469</b>	<b>\$7,692</b>	<b>\$18,161</b>	<b>0.95%</b>	<b>\$1,889,328</b>	<b>\$25,770</b>
<b>Physical Education 32700</b>							
Personnel	\$1,733,864	\$4,448	\$0	\$4,448	0.26%	\$1,720,761	\$13,103
Services	\$5,500	\$228	\$2,903	\$3,131	56.92%	\$5,231	\$270
Supplies	\$21,000	\$14,451	\$3,359	\$17,810	84.81%	\$20,810	\$190
Other	\$3,994	\$354	\$935	\$1,289	32.27%	\$3,789	\$205
<b>Total</b>	<b>\$1,764,358</b>	<b>\$19,481</b>	<b>\$7,197</b>	<b>\$26,678</b>	<b>1.51%</b>	<b>\$1,750,591</b>	<b>\$13,768</b>
<b>Special Education 32760</b>							
Personnel	\$15,450,787	\$116,015	\$0	\$116,015	0.75%	\$15,411,292	\$39,495
Services	\$6,034,013	\$546,390	\$2,682,077	\$3,228,467	53.50%	\$6,072,592	(\$38,579)
Supplies	\$83,821	\$17,900	\$50,394	\$68,294	81.48%	\$83,544	\$277
Other	\$9,000	\$1,626	\$3,269	\$4,895	54.39%	\$8,895	\$105
<b>Total</b>	<b>\$21,577,621</b>	<b>\$681,931</b>	<b>\$2,735,740</b>	<b>\$3,417,671</b>	<b>15.84%</b>	<b>\$21,576,323</b>	<b>\$1,298</b>

**The Public Schools of Brookline  
FY2014 First Quarter Report  
General Fund**

Program/ Function	FY14 Total Adj. Budget	---- Thru 9/30/13 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Literacy Specialists 32770							
Personnel	\$1,463,719	\$0	\$0	\$0	0.00%	\$1,461,206	\$2,513
Services	\$25,000	\$0	\$25,000	\$25,000	100.00%	\$25,000	\$0
Supplies	\$32,342	\$3,000	\$0	\$3,000	9.28%	\$32,100	\$242
Other	\$39,800	\$19,500	\$0	\$0	0.00%	\$39,725	\$75
<b>Total</b>	<b>\$1,560,861</b>	<b>\$22,500</b>	<b>\$25,000</b>	<b>\$28,000</b>	<b>1.79%</b>	<b>\$1,558,031</b>	<b>\$2,830</b>
Health Education 32780							
Personnel	\$427,701	\$6,367	\$0	\$6,367	1.49%	\$425,530	\$2,171
Services	\$36,050	\$0	\$3,361	\$3,361	9.32%	\$35,861	\$189
Supplies	\$7,199	\$2,737	\$0	\$2,737	38.02%	\$6,987	\$212
Other	\$15,750	\$3,477	\$0	\$3,477	22.07%	\$15,582	\$168
<b>Total</b>	<b>\$486,700</b>	<b>\$12,580</b>	<b>\$3,361</b>	<b>\$15,942</b>	<b>3.28%</b>	<b>\$483,960</b>	<b>\$2,740</b>
Science 32850							
Personnel	\$2,498,716	\$5,380	\$0	\$5,380	0.22%	\$2,495,369	\$3,347
Services	\$3,831	\$631	\$1,665	\$2,296	59.94%	\$3,704	\$127
Supplies	\$145,006	\$94,830	\$38,978	\$133,808	92.28%	\$144,808	\$198
Other	\$24,783	\$1,239	\$688	\$1,927	7.78%	\$24,627	\$156
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
<b>Total</b>	<b>\$2,672,336</b>	<b>\$102,079</b>	<b>\$41,332</b>	<b>\$143,411</b>	<b>5.37%</b>	<b>\$2,668,508</b>	<b>\$3,828</b>
Social Studies 32900							
Personnel	\$2,410,379	\$6,337	\$0	\$6,337	0.26%	\$2,432,177	(\$21,798)
Services	\$3,400	\$1,180	\$0	\$1,180	34.71%	\$3,280	\$120
Supplies	\$113,370	\$74,890	\$30,174	\$105,065	92.67%	\$113,265	\$105
Other	\$1,544	\$0	\$0	\$0	0.00%	\$1,400	\$144
<b>Total</b>	<b>\$2,528,693</b>	<b>\$82,407</b>	<b>\$30,174</b>	<b>\$112,582</b>	<b>4.45%</b>	<b>\$2,550,122</b>	<b>(\$21,429)</b>



**The Public Schools of Brookline  
FY2014 First Quarter Report  
General Fund**

Program/ Function	FY14 Total Adj. Budget	---- Thru 9/30/13 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
Career & Ed. Techn. 32920							
Personnel	\$669,744	\$3,612	\$0	\$3,612	0.54%	\$668,940	\$804
Services	\$6,932	\$2,755	\$2,345	\$5,100	73.57%	\$6,800	\$132
Supplies	\$49,100	\$4,456	\$11,593	\$16,049	32.69%	\$48,849	\$251
Other	\$150	\$150	\$0	\$150	100.00%	\$150	\$0
Capital	\$11,296	\$0	\$0	\$0	0.00%	\$11,100	\$196
<b>Total</b>	<b>\$737,222</b>	<b>\$10,972</b>	<b>\$13,938</b>	<b>\$24,911</b>	<b>3.38%</b>	<b>\$735,839</b>	<b>\$1,383</b>
Kindergarten 33150							
Personnel	\$2,667,051	\$12,093	\$0	\$12,093	0.45%	\$2,664,170	\$2,881
Supplies	\$14,965	\$2,002	\$1,366	\$3,368	22.51%	\$14,768	\$197
<b>Total</b>	<b>\$2,682,016</b>	<b>\$14,095</b>	<b>\$1,366</b>	<b>\$15,461</b>	<b>0.58%</b>	<b>\$2,678,938</b>	<b>\$3,078</b>
Elementary 33200							
Personnel	\$13,249,640	\$46,949	\$0	\$46,949	0.35%	\$13,260,742	(\$11,102)
Services	\$387,544	\$90,934	\$3,194	\$94,128	24.29%	\$387,328	\$215
Supplies	\$164,179	\$38,463	\$78,804	\$117,266	71.43%	\$163,966	\$213
Other	\$53,793	\$9,415	\$1,766	\$11,181	20.78%	\$53,581	\$212
Capital	\$33,946	\$1,223	\$7,741	\$8,965	26.41%	\$33,665	\$281
<b>Total</b>	<b>\$13,889,102</b>	<b>\$186,985</b>	<b>\$91,505</b>	<b>\$278,489</b>	<b>2.01%</b>	<b>\$13,899,282</b>	<b>(\$10,180)</b>
High School 33300							
Personnel	\$923,386	\$24,738	\$0	\$24,738	2.68%	\$892,930	\$30,456
Services	\$253,166	\$49,615	\$15,620	\$65,235	25.77%	\$252,901	\$266
Supplies	\$65,401	\$27,650	\$14,298	\$41,948	64.14%	\$65,225	\$176
Other	\$22,758	\$10,276	\$1,180	\$11,456	50.34%	\$22,567	\$191
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
<b>Total</b>	<b>\$1,264,711</b>	<b>\$112,279</b>	<b>\$31,098</b>	<b>\$143,377</b>	<b>11.34%</b>	<b>\$1,233,623</b>	<b>\$31,088</b>

**The Public Schools of Brookline  
FY2014 First Quarter Report  
General Fund**

Program/ Function	FY14 Total Adj. Budget	---- Thru 9/30/13 ----			% Budget Committed	Current Projection	Projected Surplus/ (Deficit)
		Expended Amount	Encumbered Amount	Committed Amount			
General Instruction 33400							
Personnel	\$1,606,068	\$49,474	\$0	\$49,474	3.08%	\$1,581,737	\$24,331
Services	\$7,520	\$0	\$920	\$920	12.23%	\$7,408	\$112
Supplies	\$23,803	\$19,997	\$1,381	\$21,378	89.81%	\$23,689	\$114
Other	\$219,270	\$0	\$0	\$0	0.00%	\$219,106	\$164
Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
Total	\$1,856,661	\$69,472	\$2,301	\$71,772	3.87%	\$1,831,940	\$24,721
Building Services 34250							
Personnel	\$2,249,125	\$376,948	\$0	\$376,948	16.76%	\$2,263,977	(\$14,852)
Services	\$567,218	\$156,461	\$376,490	\$532,952	93.96%	\$567,059	\$159
Supplies	\$132,821	\$99,442	\$7,890	\$107,332	80.81%	\$132,560	\$261
Other	\$100	\$0	\$0	\$0	0.00%	\$0	\$100
Capital	\$18,600	\$1,234	\$4,369	\$5,603	30.12%	\$18,491	\$109
Total	\$2,967,864	\$634,085	\$388,749	\$1,022,834	34.46%	\$2,982,086	(\$14,222)
Gross School Dept. Budget							
Personnel	\$73,413,276	\$1,643,627	\$0	\$1,643,627	2.24%	\$73,016,621	\$396,655
Services	\$9,547,147	\$1,108,829	\$4,431,767	\$5,515,596	57.77%	\$9,547,182	(\$35)
Supplies	\$1,829,927	\$738,893	\$423,787	\$1,162,680	63.54%	\$1,824,596	\$5,331
Other	\$850,823	\$172,150	\$31,275	\$183,925	21.62%	\$847,515	\$3,309
Capital	\$496,760	\$341,962	\$24,410	\$366,372	73.75%	\$495,260	\$1,500
Total	\$86,137,933	\$4,005,460	\$4,911,240	\$8,916,700	10.35%	\$85,731,174	\$406,759
% of Appr Bud.							
<b>Special Revenues Funds:</b>							
Tuition and Facilities Funds:	(\$653,744)					(\$653,744)	\$0
Circuit Breaker Funds:	(\$1,902,739)					(\$1,902,739)	\$0
Revolving Fund Reimbursement	(\$150,680)					(\$150,680)	\$0
Other Revenue	(\$650,000)					(\$650,000)	\$0
<b>Town Appropriation:</b>	\$82,780,770					\$82,374,011	<b>\$406,759</b>

**THE PUBLIC SCHOOLS OF BROOKLINE  
FY2014 FIRST QUARTER REPORT**

<b>FUNCTION:</b>	<b>ACCOUNT</b>	<b>FY14 TOTAL ADJ. BUDGET</b>	<b>PROJECTED AS OF 9/30/13</b>	<b>SURPLUS/ (DEFICIT)</b>
<b><u>ADMINISTRATION &amp; SUPPORT:</u></b>				
Administration:	31050	1,363,748	1,344,101	19,647
Supervision:	31100	4,799,117	4,796,565	2,552
Information Services:	31780	1,015,019	1,016,237	(1,218)
Transportation:	31300	1,687,720	1,639,160	48,560
High School Support:	33300	1,264,711	1,233,623	31,088
General Instruction:	33400	1,856,661	1,831,940	24,721
Building Services:	34250	<u>2,967,864</u>	<u>2,982,086</u>	<u>(14,222)</u>
<b>TOTAL:</b>		<b>\$14,954,840</b>	<b>\$14,843,712</b>	<b>\$111,128</b>
<b><u>STUDENT SERVICES:</u></b>				
Psychological Services:	31750	863,130	863,541	(411)
Medical Services:	31770	1,133,869	1,022,378	111,491
Guidance:	31790	2,518,532	2,516,657	1,875
Engl. Lang. Learners / ESL:	32270	2,088,526	2,081,230	7,296
Special Education:	32760	<u>21,577,621</u>	<u>21,576,323</u>	<u>1,298</u>
<b>TOTAL:</b>		<b>\$28,181,678</b>	<b>\$28,060,129</b>	<b>\$121,549</b>
<b><u>EXTRA CURRICULAR ACTIVITIES:</u></b>				
Student Body Activities:	31350	203,396	203,396	0
Athletics/After School:	31720	<u>469,348</u>	<u>468,943</u>	<u>405</u>
<b>TOTAL:</b>		<b>\$672,744</b>	<b>\$672,339</b>	<b>\$405</b>
<b><u>CURRICULUM &amp; INSTRUCTION:</u></b>				
Education Tech and Info Services	31600	2,495,350	2,490,603	4,747
School-Within-A-School:	32200	391,285	388,729	2,556
World Language:	32250	3,543,480	3,539,084	4,396
Visual Arts:	32400	1,380,181	1,327,532	52,649
English/Language Arts:	32500	2,700,919	2,660,401	40,518
Mathematics:	32600	3,581,070	3,534,047	47,023
Performing Arts:	32650	1,915,098	1,889,328	25,770
Physical Education:	32700	1,764,358	1,750,591	13,768
Literacy Specialists:	32770	1,560,861	1,558,031	2,830
Health Education:	32780	486,700	483,960	2,740
Science:	32850	2,672,336	2,668,508	3,828
Social Studies:	32900	2,528,693	2,550,122	(21,429)
Career & Techn. Education:	32920	737,222	735,839	1,383
Kindergarten:	33150	2,682,016	2,678,938	3,078
Elementary:	33200	13,889,102	13,899,282	(10,180)
<b>TOTAL:</b>		<b>\$42,328,671</b>	<b>\$42,154,995</b>	<b>\$173,676</b>

<b>GROSS SCHOOL DEPT. BUDGET:</b>		<b>\$86,137,933</b>	<b>\$85,731,174</b>	<b>\$406,759</b>
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<b>Tuition and Facilities Funds:</b>		<b>(\$653,744)</b>	<b>(\$653,744)</b>	<b>\$0</b>
<b>Circuit Breaker Funds:</b>		<b>(\$1,902,739)</b>	<b>(\$1,902,739)</b>	<b>\$0</b>
<b>Revolving Fund Reimbursement</b>		<b>(\$150,680)</b>	<b>(\$150,680)</b>	<b>\$0</b>
<b>Supplementary:</b>		<b>(\$650,000)</b>	<b>(\$650,000)</b>	<b>\$0</b>

<b>Town Appropriation:</b>		<b>\$82,780,770</b>	<b>\$82,374,011</b>	<b>\$406,759</b>
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**THE PUBLIC SCHOOLS OF BROOKLINE  
FY2014 FIRST QUARTER REPORT**

<b>FUNCTION:</b>	<b>ACCOUNT</b>	<b>FY14 TOTAL ADJ. BUD.</b>	<b>PROJECTED AS OF 9/30/13</b>	<b>SURPLUS/ (DEFICIT)</b>
<b>Administrative, Supervision and General Instruction</b>				
Administration	31050	\$1,363,748	\$1,344,101	\$19,647
Supervision	31100	\$4,799,117	\$4,796,565	\$2,552
General Instruction	33400	<u>\$1,856,661</u>	<u>\$1,831,940</u>	<u>\$24,721</u>
<b>Sub-Total:</b>		\$8,019,526	\$7,972,606	\$46,920
<b>Building/Transportation Services</b>				
Transportation	31300	\$1,687,720	\$1,639,160	\$48,560
Building Services	34250	<u>\$2,967,864</u>	<u>\$2,982,086</u>	<u>(\$14,222)</u>
<b>Sub-Total:</b>		\$4,655,584	\$4,621,246	\$34,338
<b>Students, Non-Academic</b>				
Student Activities	31350	\$203,396	\$203,396	\$0
Athletics	31720	\$469,348	\$468,943	\$405
Performing Arts	32650	<u>\$1,915,098</u>	<u>\$1,889,328</u>	<u>\$25,770</u>
<b>Sub-Total:</b>		\$2,587,842	\$2,561,667	\$26,175
<b>Information Technology</b>				
Instructional Technology	31780	<u>\$1,015,019</u>	<u>\$1,016,237</u>	<u>(\$1,218)</u>
<b>Sub-Total:</b>		\$1,015,019	\$1,016,237	(\$1,218)
<b>Guidance and Medical Services</b>				
Psychological Services	31750	\$863,130	\$863,541	(\$411)
Medical Services	31770	\$1,133,869	\$1,022,378	\$111,491
Guidance	31790	<u>\$2,518,532</u>	<u>\$2,516,657</u>	<u>\$1,875</u>
<b>Sub-Total:</b>		\$4,515,531	\$4,402,575	\$112,956
<b>Mainstream Student Academic Program Accounts</b>				
Educational Tech and Info Services	31600	\$2,495,350	\$2,490,603	\$4,747
School-Within-A-School	32200	\$391,285	\$388,729	\$2,556
World Language	32250	\$3,543,480	\$3,539,084	\$4,396
Visual Arts	32400	\$1,380,181	\$1,327,532	\$52,649
English / Language Arts	32500	\$2,700,919	\$2,660,401	\$40,518
Mathematics	32600	\$3,581,070	\$3,534,047	\$47,023
Physical Education	32700	\$1,764,358	\$1,750,591	\$13,768
Health Education	32780	\$486,700	\$483,960	\$2,740
Science	32850	\$2,672,336	\$2,668,508	\$3,828
Social Studies	32900	\$2,528,693	\$2,550,122	(\$21,429)
Career and Technical Education	32920	\$737,222	\$735,839	\$1,383
BHS Support	33300	<u>\$1,264,711</u>	<u>\$1,233,623</u>	<u>\$31,088</u>
<b>Sub-Total:</b>		\$23,546,305	\$23,363,039	\$183,266

**THE PUBLIC SCHOOLS OF BROOKLINE  
FY2014 FIRST QUARTER REPORT**

<b>FUNCTION:</b>	<b>ACCOUNT</b>	<b>FY14 TOTAL ADJ. BUD.</b>	<b>PROJECTED AS OF 9/30/13</b>	<b>SURPLUS/ (DEFICIT)</b>
<b>Special Challenge Academic Accounts</b>				
English Language Learners / ESL	32270	\$2,088,526	\$2,081,230	\$7,296
Special Education	32760	\$21,577,621	\$21,576,323	\$1,298
Literacy Specialists	32770	<u>\$1,560,861</u>	<u>\$1,558,031</u>	<u>\$2,830</u>
<b>Sub-Total:</b>		\$25,227,008	\$25,215,585	\$11,423
<b>Elementary &amp; Pre-Elementary Student Academic</b>				
Kindergarten	33150	\$2,682,016	\$2,678,938	\$3,078
Elementary	33200	<u>\$13,889,102</u>	<u>\$13,899,282</u>	<u>(\$10,180)</u>
<b>Sub-Total:</b>		\$16,571,118	\$16,578,220	(\$7,102)
<b>GROSS SCHOOL DEPT. BUDGET:</b>		<b>\$86,137,933</b>	<b>\$85,731,174</b>	<b>\$406,759</b>
<b>TUITION AND FACILITIES FUNDS:</b>		<b>(\$653,744)</b>	<b>(\$653,744)</b>	<b>\$0</b>
<b>CIRCUIT BREAKER:</b>		<b>(\$1,902,739)</b>	<b>(\$1,902,739)</b>	<b>\$0</b>
<b>REVOLVING FUND REIMBURSEMENT</b>		<b>(\$150,680)</b>	<b>(\$150,680)</b>	<b>\$0</b>
<b>SUPPLEMENTARY:</b>		<b>(\$650,000)</b>	<b>(\$650,000)</b>	<b>\$0</b>
<b>Town Appropriation:</b>		<b>\$82,780,770</b>	<b>\$82,524,691</b>	<b>\$406,759</b>

**THE PUBLIC SCHOOLS OF BROOKLINE**  
**TEN YEAR TREND (FY05 - FY14)**

<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>
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	(0.02)
2009 Actual	\$70,773,226	8.39%	\$70,987,572	9.57%	(\$214,346)	\$17,124,783	11.23%
2010 Actual	\$71,528,950	1.07%	\$72,515,419	2.15%	(\$986,469)	\$18,871,798	10.20%
2011 Actual	\$75,346,929	5.34%	\$75,521,702	4.15%	(\$174,773)	\$19,610,115	3.91%
2012 Actual	\$78,462,178	4.13%	\$78,443,875	3.87%	\$18,303	\$20,075,062	2.37%
2013 Actual	\$82,086,987	4.62%	\$81,673,260	4.12%	\$413,727	\$20,845,716	3.84%
2014 Projected	\$86,137,933	4.93%	\$85,731,174	4.97%	\$406,760	\$21,576,323	3.50%
<b>Total Ten Year Increase</b>		<b>59.02%</b>		<b>58.95%</b>			<b>84.90%</b>
<b>Average Annual Growth</b>		<b>4.76%</b>		<b>4.76%</b>			<b>6.44%</b>

**Notes:**

\* FY14 Appropriation amount includes \$1,902,739 in Circuit Breaker funding, \$650K in One Time Revenues, \$150K in benefit reimbursement funding from Revolving Funds, and \$653,744 in Tuition, Fees and Facilities Funds.

\* Spec. Ed. program costs excludes transportation, guidance, psychological and medical costs of special education students.

**The Public Schools of Brookline  
Six Year Expenditure Growth Pattern  
FY08 - FY13**

Attachment 2

	<b>Final FY09 Expenditures</b>	<b>Final FY10 Expenditures</b>	<b>Final FY11 Expenditures</b>	<b>Final FY12 Expenditures</b>	<b>Final FY13 Expenditures</b>	<b>Projected FY14 Expenditures</b>	<b>FY09 - FY14 6-Year Expenditure Growth</b>	
<b>Total BPS</b>	\$ 70,987,572	\$ 72,515,419	\$ 75,521,702	\$ 78,443,875	\$ 81,673,260	\$ 85,731,174	\$ 14,743,602	22.8%
<b>Total Special Education (SPED)</b>	\$ 17,124,783	\$ 18,871,798	\$ 19,610,115	\$ 20,075,062	\$ 20,845,716	\$ 21,576,323	\$ 4,451,540	28.9%
<b>SPED Percent of Total</b>	24.12%	26.02%	25.97%	25.59%	25.52%	25.17%	30.19%	

	<b>Final FY09 Expenditures</b>	<b>Final FY10 Expenditures</b>	<b>Final FY11 Expenditures</b>	<b>Final FY12 Expenditures</b>	<b>Final FY13 Expenditures</b>	<b>Projected FY14 Expenditures</b>	<b>FY09 - FY14 6-Year Expenditure Growth</b>	
<b>Total SPED, Transportation and Medical</b>	\$ 19,330,740	\$ 21,141,499	\$ 22,146,194	\$ 22,648,038	\$ 23,452,551	\$ 24,237,861	\$ 4,907,121	28.0%
<b>SPED Percent of Total</b>	27.2%	29.2%	29.3%	28.9%	28.7%	28.3%		
<b>Total w/o SPED, Transportation and Medical</b>	\$ 51,656,832	\$ 51,373,920	\$ 53,375,508	\$ 55,795,837	\$ 58,220,709	\$ 61,493,313	\$ 9,836,481	20.8%
<b>Non-SPED Percent of Total</b>	72.8%	70.8%	70.7%	71.1%	71.3%	71.7%		

## **FY14 First Quarter Expenditure Report - Revolving Funds**

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

The Brookline Adult and Community Education program continued to maintain profitability in FY13, the 4th consecutive year of positive performance, although net profit was significantly lower than FY10 and FY11. Revenues for FY13 exceeded expenses by \$31K, and the program continued to offer a wide variety of courses. However, it is important to recognize that overall profit decreased from \$294K in FY11 to \$31K in FY13.

For FY14, the first quarter report shows total revenues of \$784,771 against expenses of \$285,179. The majority of these funds are the realization of \$464,958 in deferred revenue for summer programs.

The FY14 Operating Budget will require the BA&CE budget to make an annual contribution of \$60K toward facility use costs, previously paid by the General Fund. Given the experience of FY13, the program will need to increase operating profit in FY14 and future to meet this goal. It is anticipated that the Brookline Adult and Community Education program will continue to be a viable institution in the Town.

### **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 \$159K at the end of FY13. While there has been some rental activity during the summer, the preponderance of usage occurs during the school year. We have seen an uptick in rental revenues this summer and it is anticipated that within this account revenues generated will continue to outperform expenses.

The first quarter report has rental revenues at \$46K vs. only \$8K in expenses, bringing the fund balance up to \$198K as of September 30<sup>th</sup>.

### **Non-Resident Tuition – SE52**

This fund traditionally supplements the General Fund through full tuition payment, which is set at \$14,000 in FY14 and through the staff materials fee set at \$2,490 for this year (up from \$2,417 in FY13). These fees supplement the General Fund by \$573,744.



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

The FY13 final report shows revenues of \$906,767 against expenses of \$903,458. 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 FY13. This revenue supplements the operating budget of the athletics program and was budgeted at \$360,108 for FY13. A mix of decreased participation and increased scholarships resulted in a net loss of \$91K in FY13. The final report showed revenues of \$290,869 against expenses of \$382,069, which documents the underperformance. 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.

Fees have been raised in FY14 to \$300 per sport, per season in an attempt to close this gap. First quarter revenues have shown deposits of \$61,459 against expenses of \$46,602. While this is promising, sometimes lags in fee collections and/or registering expenses anticipated for the year can affect the true anticipated performance of the program. We will continue to monitor participation numbers, the amount of scholarships, and the variable costs related to equipment maintenance and replacement and space rental fees.

### **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.

Final revenues of \$85,118 outperformed expenses of \$71,370, but this total performance for FY13 documents the issues raised under the new federal nutrition requirements implemented in September 2012. As teachers and students adjusted to the new rules and their impact on the menu, the School Restaurant increased sales and remained profitable. We will not be able to provide insight into the performance of this program until the 2<sup>nd</sup> Quarter report, as Restaurant 108 does not begin seeing revenues until school begins in September. The continued success of this program has enabled us to fund expenses related to the running of a comprehensive vocational program at Brookline High School.

## **Summer School – SE28**

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 was 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 rise significantly from \$121K in FY08 to a high of \$165K in FY12. Revenues during this time have remained in the \$100-120K range. The program run during the summer of FY13 (July-August of 2012) had expenses of \$141K against revenues of \$105K. 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.

While past performance has been near the target of \$30K General Fund supplement, the FY14 Budget action has eliminated that supplement going forward. Despite this, the program run during the summer had revenues of \$106K against expenses of \$136K, and continues to run at a \$30K deficit. Either 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 in the future, or the question of the General Fund supplement will need to be revisited.

## **Early Childhood – SE20**

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

BEEP increased fees in FY14 in order to keep up with anticipated expenses. The first quarter report shows revenues of \$408K against \$112K in expenses. These figures are very preliminary, as the school year only began in the 2<sup>nd</sup> week of September. For FY14, the program raised tuition rates by 3% in order to continue to offset increased costs related to decreasing federal and state aid for Early Childhood programming, increased demand for Special Education services and an increase in scholarship applications. Additionally, many programs have been relocated from on-site Elementary School locations at Baker, Lincoln and Pierce to rental space. The costs associated with relocation will continue to put pressure on their ability to break even.

## **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, in FY10 the Food Services Revolving Fund had a positive fund balance for the first time in more than 10 years. The program experienced four years of profitability from FY09

– FY12. Final results for FY13 ran at an operating deficit of \$55K for reasons related to federal regulatory change and delayed openings at the Heath and Runkle cafeterias. Additionally FY13 required a charge to the Food Service account of \$150K to offset Employee Health Insurance costs previously paid for by the General Fund.

The goal of this plan is to have the Food Service Revolving Fund pick up the full cost of employee Health Insurance in FY14. This will represent a challenge to the program. FY14 participation will dictate whether the program can ultimately sustain this charge for the long-term. While the First Quarter report usually only represents the first few weeks after school opens, the High School ran a program aimed at serving Summer School students. For this reason, the revenue numbers for FY14 are almost \$60K higher than last year at the end of the first quarter. We will have a much clearer picture of the programs financial efficacy during the 2<sup>nd</sup> Quarter report.

### **Special Education: METCO Fund –SE14**

Until FY03, the State Department of Education calculated the impact of special education services for METCO students on each METCO receiving community and made a supplementary payment to the community. This fund contains the supplemental revenue and expenses attributable to the services provided to METCO students for Special Education services. New revenue for this account ended in FY03.

As we move forward, we have chosen to use these funds for one-time services. In FY09 and FY10, funds were used from this account to renovate space at Brookline High School specifically for the use of Special Education programs. No activity occurred here in FY11 or FY12. Our fund balance remains at \$53K in this account, which will be spent on technology for a 1:1 student initiative at BHS in FY14.

### **Circuit Breaker - SEB3**

FY14 is the eleventh 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 \$40,512 in FY13, with an expectation that it will increase again in FY14.

Total funding for this account for FY13 based on FY12 claims was estimated at \$1.9M. The state increase in the funding rate for FY13 had originally allowed this to grow to \$2.01M, but 9C

cuts initiated by the Governor in early December threatened to reduce the estimate back down to our original allocation. Final numbers yielded revenue of \$2.14M slightly above the original estimate.

For FY14, we have budgeted a conservative estimate of funding at the \$1.9M number. FY14 final state budget figures indicate that this number will be higher, by \$211K.

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

**Fund SE22 Adult Education**

	<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 6/30/11</b>	<b>FY12 Period Ending 6/30/12</b>	<b>FY13 Period Ending 9/30/12</b>	<b>FY13 Period Ending 6/30/13</b>	<b>FY14 Period Ending 9/30/13</b>
Revenue	\$1,425,195	\$1,209,613	\$1,339,181	\$1,422,283	\$1,176,205	\$644,912	\$1,183,305	\$784,771
Expense	(\$1,484,303)	(\$1,257,442)	(\$1,125,689)	(\$1,127,346)	(\$1,088,223)	(\$309,031)	(\$1,151,968)	(\$285,179)
<b>Net Income Sub-Total</b>	<b>(\$59,108)</b>	<b>(\$47,829)</b>	<b>\$213,492</b>	<b>\$294,937</b>	<b>\$87,982</b>	<b>\$335,881</b>	<b>\$31,337</b>	<b>\$499,593</b>
General Fund Transfers	\$0	\$0	\$0	\$0	\$0	\$0	(\$50,680)	\$0
<b>Net Income Total</b>	<b>(\$59,108)</b>	<b>(\$47,829)</b>	<b>\$213,492</b>	<b>\$294,937</b>	<b>\$87,982</b>	<b>\$335,881</b>	<b>(\$19,343)</b>	<b>\$499,593</b>
Cash Balance At End of Period	\$563,552	\$537,585	\$771,691	\$946,386	\$1,116,648	\$1,101,493	\$1,220,126	\$1,296,212
Receivables	\$0	\$0	\$0	\$0	\$0	\$648	\$0	\$0
Net Fund Assets	\$563,552	\$537,585	\$771,691	\$946,386	\$1,116,648	\$1,102,141	\$1,220,126	\$1,296,212
Liabilities & Encumbrances	(\$397,564)	(\$418,634)	(\$442,861)	(\$319,006)	(\$353,684)	(\$353,684)	(\$476,504)	(\$467,275)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	<b>\$165,988</b>	<b>\$118,951</b>	<b>\$328,830</b>	<b>\$627,381</b>	<b>\$762,964</b>	<b>\$748,457</b>	<b>\$743,622</b>	<b>\$828,937</b>

**Fund SE23 Use of School Buildings**

	<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 6/30/11</b>	<b>FY12 Period Ending 6/30/12</b>	<b>FY13 Period Ending 9/30/12</b>	<b>FY13 Period Ending 6/30/13</b>	<b>FY14 Period Ending 9/30/13</b>
Revenue	\$52,766	\$112,386	\$208,768	\$125,804	\$106,075	\$23,765	\$98,188	\$46,455
Expense	(\$7,105)	(\$92,309)	(\$159,187)	(\$127,904)	(\$64,483)	(\$42,453)	(\$114,991)	(\$8,190)
<b>Net Income Sub-Total</b>	<b>\$45,661</b>	<b>\$20,077</b>	<b>\$49,581</b>	<b>(\$2,100)</b>	<b>\$41,592</b>	<b>(\$18,688)</b>	<b>(\$16,803)</b>	<b>\$38,265</b>
General Fund Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Income Total</b>	<b>\$45,661</b>	<b>\$20,077</b>	<b>\$49,581</b>	<b>(\$2,100)</b>	<b>\$41,592</b>	<b>(\$18,688)</b>	<b>(\$16,803)</b>	<b>\$38,265</b>
Cash Balance At End of Period	\$72,839	\$101,585	\$139,081	\$134,952	\$177,544	\$158,856	\$174,862	\$198,006
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$72,839	\$101,585	\$139,081	\$134,952	\$177,544	\$158,856	\$174,862	\$198,006
Liabilities & Encumbrances	(\$1,344)	(\$10,015)	(\$2,000)	(\$1,439)	(\$1,000)	(\$1,000)	(\$15,121)	\$0
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	<b>\$71,494</b>	<b>\$91,570</b>	<b>\$137,081</b>	<b>\$133,513</b>	<b>\$176,544</b>	<b>\$157,856</b>	<b>\$159,741</b>	<b>\$198,006</b>

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

**Fund SE52 Non-Resident Tuition**

	<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 6/30/11</b>	<b>FY12 Period Ending 6/30/12</b>	<b>FY13 Period Ending 9/30/12</b>	<b>FY13 Period Ending 6/30/13</b>	<b>FY14 Period Ending 9/30/13</b>
Revenue	\$684,026	\$567,119	\$773,033	\$518,068	\$839,902	\$216,893	\$906,767	\$53,774
Expense	(\$20,850)	(\$267,205)	(\$517,527)	(\$226,871)	(\$705,098)	(\$73,209)	(\$413,442)	(\$94,248)
<b>Net Income Sub-Total</b>	\$663,176	\$299,914	\$255,506	\$291,196	\$134,804	\$143,684	\$493,325	(\$40,474)
General Fund Transfers	\$0	(\$371,251)	(\$386,251)	(\$442,249)	(\$293,445)	\$0	(\$490,016)	\$0
<b>Net Income Total</b>	\$663,176	(\$71,337)	(\$130,745)	(\$151,053)	(\$158,641)	\$143,684	\$3,309	(\$40,474)
Cash Balance At End of Period	\$860,457	\$848,072	\$625,688	\$587,962	\$361,951	\$531,182	\$423,852	\$330,977
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$860,457	\$848,072	\$625,688	\$587,962	\$361,951	\$531,182	\$423,852	\$330,977
Liabilities & Encumbrances	(\$78,099)	(\$133,371)	(\$75,733)	(\$67,370)	\$0	(\$27,113)	(\$52,718)	(\$317)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	\$782,359	\$714,701	\$549,955	\$520,592	\$361,951	\$504,068	\$371,134	\$330,660

**Fund SE26 School Athletics**

	<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 6/30/11</b>	<b>FY12 Period Ending 6/30/12</b>	<b>FY13 Period Ending 9/30/12</b>	<b>FY13 Period Ending 6/30/13</b>	<b>FY14 Period Ending 9/30/13</b>
Revenue	\$280,237	\$279,933	\$284,061	\$288,676	\$312,904	\$200	\$290,869	\$61,459
Expense	(\$325,903)	(\$330,146)	(\$358,387)	(\$342,835)	(\$341,596)	(\$66,357)	(\$382,069)	(\$46,602)
<b>Net Income Sub-Total</b>	(\$45,667)	(\$50,214)	(\$74,326)	(\$54,159)	(\$28,692)	(\$66,157)	(\$91,200)	\$14,857
General Fund Transfers	\$54,477	\$50,214	\$74,326	\$54,159	\$28,692	\$0	\$91,200	\$0
<b>Net Income Total</b>	\$8,810	\$0	\$0	\$0	\$0	(\$66,157)	\$0	\$14,857
Cash Balance At End of Period	\$65,050	\$28,040	\$27,291	\$6,286	\$47,158	(\$35,934)	\$0	\$21,699
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$65,050	\$28,040	\$27,291	\$6,286	\$47,158	(\$35,934)	\$0	\$21,699
Liabilities & Encumbrances	(\$15,671)	(\$18,770)	(\$27,291)	(\$6,286)	(\$16,535)	\$0	\$0	(\$6,518)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	\$49,379	\$9,270	\$0	\$0	\$30,623	(\$35,934)	\$0	\$15,181

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

**Fund SE27 School Restaurant**

	<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 6/30/11</b>	<b>FY12 Period Ending 6/30/12</b>	<b>FY13 Period Ending 9/30/12</b>	<b>FY13 Period Ending 6/30/13</b>	<b>FY14 Period Ending 9/30/13</b>
Revenue	\$100,111	\$114,852	\$138,924	\$136,853	\$125,558	\$1,173	\$85,118	\$3,406
Expense	(\$108,746)	(\$103,345)	(\$106,224)	(\$103,799)	(\$140,183)	(\$3,662)	(\$71,370)	\$0
<b>Net Income</b>	<b>(\$8,635)</b>	<b>\$11,507</b>	<b>\$32,700</b>	<b>\$33,054</b>	<b>(\$14,625)</b>	<b>(\$2,489)</b>	<b>\$13,748</b>	<b>\$3,406</b>
Cash Balance At End of Period	\$73,347	\$84,854	\$117,553	\$150,607	\$140,129	\$133,494	\$149,731	\$153,137
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$73,347	\$84,854	\$117,553	\$150,607	\$140,129	\$133,494	\$149,731	\$153,137
Liabilities & Encumbrances	\$0	\$0	\$0	\$0	(\$4,147)	\$0	\$0	\$0
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	<b>\$73,347</b>	<b>\$84,854</b>	<b>\$117,553</b>	<b>\$150,607</b>	<b>\$135,982</b>	<b>\$133,494</b>	<b>\$149,731</b>	<b>\$153,137</b>

**Fund SE28 Summer School**

	<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 6/30/11</b>	<b>FY12 Period Ending 6/30/12</b>	<b>FY13 Period Ending 9/30/12</b>	<b>FY13 Period Ending 6/30/13</b>	<b>FY14 Period Ending 9/30/13</b>
Revenue	\$102,006	\$85,113	\$93,578	\$113,242	\$118,960	\$73,470	\$105,138	\$106,129
Expense	(\$121,048)	(\$135,595)	(\$130,327)	(\$143,935)	(\$165,099)	(\$141,155)	(\$141,155)	(\$136,410)
<b>Net Income Sub-Total</b>	<b>(\$19,042)</b>	<b>(\$50,482)</b>	<b>(\$36,749)</b>	<b>(\$30,693)</b>	<b>(\$46,139)</b>	<b>(\$67,685)</b>	<b>(\$36,017)</b>	<b>(\$30,281)</b>
General Fund Transfers	\$19,719	\$50,482	\$36,749	\$30,693	\$46,139	\$0	\$36,017	\$0
<b>Net Income Total</b>	<b>\$677</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$67,685)</b>	<b>\$0</b>	<b>(\$30,281)</b>
Cash Balance At End of Period	\$677	\$3,940	\$0	\$0	\$0	(\$66,386)	\$0	(\$30,281)
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$677	\$3,940	\$0	\$0	\$0	(\$66,386)	\$0	(\$30,281)
Liabilities & Encumbrances	\$0	\$0	\$0	\$0	\$0	(\$1,300)	\$0	\$0
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	<b>\$677</b>	<b>\$3,940</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$67,686)</b>	<b>\$0</b>	<b>(\$30,281)</b>

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

**Fund SE20 Early Childhood Ed.**

	<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 6/30/11</b>	<b>FY12 Period Ending 6/30/12</b>	<b>FY13 Period Ending 9/30/12</b>	<b>FY13 Period Ending 6/30/13</b>	<b>FY14 Period Ending 9/30/13</b>
Revenue	\$1,409,246	\$1,442,247	\$1,557,995	\$1,656,550	\$1,947,697	\$389,562	\$1,976,792	\$408,285
Expense	(\$1,499,886)	(\$1,746,241)	(\$1,860,237)	(\$2,004,188)	(\$2,131,013)	(\$323,011)	(\$1,963,383)	(\$111,922)
<b>Net Income Sub-Total</b>	(\$90,641)	(\$303,994)	(\$302,242)	(\$347,639)	(\$183,316)	\$66,551	\$13,409	\$296,363
General Fund Transfers	\$681,811	\$294,339	\$294,339	\$191,701	\$0	\$0	\$0	\$0
<b>Net Income Total</b>	\$591,170	(\$9,655)	(\$7,903)	(\$155,938)	(\$183,316)	\$66,551	\$13,409	\$296,363
Cash Balance At End of Period	\$875,841	\$528,295	\$523,328	\$243,052	\$48,056	\$333,801	\$253,099	\$504,379
Receivables	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$875,841	\$528,295	\$523,328	\$243,052	\$48,056	\$333,801	\$253,099	\$504,379
Liabilities & Encumbrances	(\$152,905)	(\$173,949)	(\$177,219)	(\$91)	\$0	(\$219,194)	(\$191,634)	(\$189,080)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	\$722,936	\$354,346	\$346,109	\$242,961	\$48,056	\$114,607	\$61,465	\$315,299

**Fund SE25 School Lunch**

	<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 6/30/11</b>	<b>FY12 Period Ending 6/30/12</b>	<b>FY13 Period Ending 9/30/12</b>	<b>FY13 Period Ending 6/30/13</b>	<b>FY14 Period Ending 9/30/13</b>
Revenue	\$1,451,448	\$1,761,868	\$1,956,206	\$2,129,497	\$2,250,802	\$328,912	\$2,041,672	\$387,011
Expense	(\$1,596,828)	(\$1,655,619)	(\$1,744,285)	(\$1,888,501)	(\$2,005,312)	(\$221,496)	(\$2,096,235)	(\$124,858)
<b>Net Income Sub-Total</b>	(\$145,380)	\$106,249	\$211,921	\$240,996	\$245,490	\$107,416	(\$54,563)	\$262,153
General Fund Transfers	(\$206,929)	\$0	\$0	\$0	\$0	\$0	\$150,000	\$0
<b>Net Income Total</b>	\$61,549	\$106,249	\$211,921	\$240,996	\$245,490	\$107,416	(\$204,563)	\$262,153
Cash Balance At End of Period	(\$263,491)	(\$138,852)	\$79,612	\$238,217	\$506,214	\$596,810	\$313,903	\$551,869
Receivables:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	(\$263,491)	(\$138,852)	\$79,612	\$238,217	\$506,214	\$596,810	\$313,903	\$551,869
Liabilities & Encumbrances	(\$11,549)	(\$18,566)	(\$26,396)	(\$50,232)	(\$21,486)	(\$4,667)	(\$33,738)	(\$9,551)
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	(\$275,040)	(\$157,418)	\$53,216	\$187,986	\$484,728	\$592,143	\$280,165	\$542,318



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

**Fund SE14 CH76:12A METCO**

	<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 6/30/11</b>	<b>FY12 Period Ending 6/30/12</b>	<b>FY13 Period Ending 9/30/12</b>	<b>FY13 Period Ending 6/30/13</b>	<b>FY14 Period Ending 9/30/13</b>
Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expense	\$0	(\$71,595)	(\$57,216)	\$0	\$0	\$0	\$0	\$0
<b>Net Income</b>	\$0	(\$71,595)	(\$57,216)	\$0	\$0	\$0	\$0	\$0
Cash Balance At End of Period	\$110,334	\$38,739	\$53,118	\$53,118	\$53,118	\$53,118	\$53,118	\$53,118
Receivables:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$110,334	\$38,739	\$53,118	\$53,118	\$53,118	\$53,118	\$53,118	\$53,118
Liabilities & Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balance Adjustments (Prior Year)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Fund Balance</b>	\$110,334	\$38,739	\$53,118	\$53,118	\$53,118	\$53,118	\$53,118	\$53,118

**Fund SEB3 Circuit Breaker**

	<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 6/30/11</b>	<b>FY12 Period Ending 6/30/12</b>	<b>FY13 Period Ending 9/30/12</b>	<b>FY13 Period Ending 6/30/13</b>	<b>FY14 Period Ending 9/30/13</b>
Revenue	\$1,506,369	\$1,278,647	\$1,185,699	\$1,291,163	\$2,466,501	\$0	\$2,142,130	\$634,533
Expense	(\$2,011,981)	(\$1,885,520)	(\$1,687,159)	(\$1,409,938)	(\$2,105,991)	(\$72,111)	(\$2,038,098)	(\$98,024)
<b>Net Income Sub-Total</b>	(\$505,612)	(\$606,873)	(\$501,460)	(\$118,775)	\$360,511	(\$72,111)	\$104,032	\$536,509
General Fund Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Income Total</b>	(\$505,612)	(\$606,873)	(\$501,460)	(\$118,775)	\$360,511	(\$72,111)	\$104,032	\$536,509
Cash Balance At End of Period	\$1,195,788	\$995,327	\$836,110	\$756,123	\$1,048,051	\$935,512	\$1,046,144	\$1,244,690
Receivables:	\$585,815	\$426,216	\$0	\$0	\$0	\$0	\$0	\$0
Net Fund Assets	\$1,781,603	\$1,421,543	\$836,110	\$756,123	\$1,048,051	\$935,512	\$1,046,144	\$1,244,690
Liabilities & Encumbrances	(\$322,987)	(\$122,344)	(\$66,064)	(\$68,582)	(\$40,428)	\$0	(\$143,174)	(\$24,352)
<b>Net Fund Balance</b>	\$1,458,617	\$1,299,199	\$770,045	\$687,541	\$1,007,623	\$935,512	\$902,970	\$1,220,338