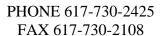
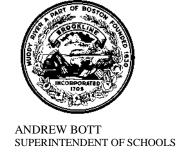
THE PUBLIC SCHOOLS OF BROOKLINE







MARY ELLEN DUNN DEPUTY SUPERINTENDENT FOR ADMINISTRATION AND FINANCE

Memorandum

TO: Mary Ellen Dunn, Deputy Superintendent for Administration and Finance

FROM: Michael D'Onofrio, Director of Administration and Finance

RE: FY17 Close Update

DATE: August 8, 2017

This memorandum serves as an update on the fiscal close for FY17. The final report will incorporate more detail at the September 18th Finance Subcommittee, but this summarizes our current position as encumbrances continue to be converted into actuals.

Salaries / Expenses	Αŗ	Original Appropriation		ransfers/ endments	Revised Budget	YTD Expended		Encumbrance/ Requisitons		Available Budget	
Salaries	\$	89,399,106	\$	777,291	\$ 90,176,397	\$	90,485,911	\$	-	\$	(309,514)
Expenses	\$	15,237,449	\$	(717,305)	\$ 14,520,144	\$	13,811,443	\$	429,344	\$	279,357
Grand Total	\$	104,636,555	\$	59,986	\$ 104,696,541	\$1	104,297,354	\$	429,344	\$	(30,157)

Our final actual salary expense was within .5% of the Third Quarter Projection. The final report will highlight those areas that caused a deficit this year, but two items stand out:

- The creation of an additional Dean at BHS (Dean of Faculty), at a cost of \$115,000 and;
- Paraprofessionals added throughout the year due to move-ins and new IEPs identifying needed
 1:1 paras of \$81,732

On the non-salary expense side, budget managers underexpended their non-salary contracted services, supplies and other accounts by \$280K in total (Attachment A). Additionally, Special Education contracted services were \$375K under budget, which enabled us to recode expenses originally in the Circuit Breaker Account to the General Fund.

The Final Expenditure Report, to be issued in September, will provide much greater detail as we further analyze our final position.

Attachment A

Department A	Account Code	Services	Supp	nlies	ΩŧΙ	her	Capital	Total	
Administration	310599	\$ 50.00	\$	-	Ś	-	\$ -	\$	50.00
Supervision	3110	•	\$	290.54	\$	4,405.99	*	\$	5,614.23
Transportation - Reg	313010					ĺ		\$	(13,765.00)
Transportation - SPED	313028	\$ 67,414.24						\$	67,414.24
Ed Tech & Libraries	3160							\$	
Baker			\$	683.77				\$	683.77
Devotion			\$	435.83				\$	435.83
Driscoll			\$	910.08				\$	910.08
Heath Lawrence			\$	309.62 1,342.92	-			\$	309.62 1,342.92
Lincoln			\$	2,122.99	-			\$	2,122.99
Pierce			\$	246.58				\$	246.58
Runkle			\$	459.30				\$	459.30
Upper Devo			\$	42.75				\$	42.75
BHS		\$ 23,729.82	\$	26,627.00	\$	1,046.52	\$ 563.03	\$	51,966.37
Systemwide							\$ -	\$	-
Athletics	31720							\$	-
Psychological Services	31750		\$	10,797.47				\$	27,736.47
Medical Services	31770		\$	446.76	_	225.04		\$	6,022.73
Info Services	31780 31790		\$	44.50	\$	236.04		\$	3,100.54
Guidance SWS	32200		\$	6,638.21 696.41	Ş	1,720.00		\$	8,632.21 1,096.41
World Language	32250	\$ 400.00	7	030.41				\$	- 1,050.41
Elementary	32230	\$ 4,880.60	\$	9,211.91			\$ 545.00	\$	14,637.51
BHS		, , , , , , , , , , , , , , , , , , , ,	\$	1,322.27				\$	1,322.27
ELL	32270	\$ 774.29	\$	1,009.45	\$	125.00		\$	1,908.74
Visual Arts	32400							\$	-
Elementary		\$ 164.11	\$	6,001.32	\$	1,042.00	\$ 2,000.00	\$	9,207.43
BHS		\$ 252.26	\$	3,741.87				\$	3,994.13
English	32500		ļ.,					\$	
Elementary		\$ 544.05	\$	2,496.59	ć	476.45		\$	3,040.64
BHS Mathematics	32600	\$ 28.00	\$	255.20	\$	176.15		\$	459.35
Elementary	32000		\$	5,670.90	\$	99.00		\$	5,769.90
BHS			\$	737.50	7	33.00		\$	737.50
Performing Arts	3265		Ť	737.30				\$	-
Elementary			\$	838.53	\$	70.00		\$	908.53
BHS		\$ 48.40	\$	229.88	\$	460.00		\$	738.28
Systemwide								\$	-
Physical Education	32700		ļ.,					\$	-
Elementary		\$ 350.00	\$	89.18	_	275.00	4 7.05	\$	439.18
BHS	22700	\$ 428.35	\$	3.06	\$	375.00	\$ 7.25	\$	813.66
Special Education Elementary	32760		\$	517.62	\$	693.67		\$	1,211.29
BHS		\$ 0.50	\$	12,447.93	\$	1,896.24	\$ 500.00	\$	14,844.67
Systemwide		ŷ 0.50	\$	11,115.26	\$	1,690.65	ý 300.00	\$	12,805.91
Literacy Specialists	32770		\$	156.07	Ė	,		\$	156.07
Health Education	32780	\$ 725.00	\$	800.00	\$	4,951.00		\$	6,476.00
Science	32850							\$	-
Elementary			\$	6,689.47	\$	27.54		\$	6,717.01
BHS		\$ 1,975.26	\$	736.90				\$	2,712.16
Social Studies	32900		_		-			\$	-
Elementary BHS		\$ 11.36	\$	451.34	-			\$	462.70 3,203.73
Career & Tech Ed	32923	\$ 120.00	-	3,203.73 5,021.42				\$	5,141.42
Kindergarten	33150		_	3,147.45				\$	4,374.99
Elementary - Baker	33130	\$ 817.23	Ť	3,1171.13				\$	817.23
Elementary - Devo		\$ 224.05						\$	224.05
Elementary - Driscoll		\$ 453.98						\$	453.98
Elementary - Heath		\$ 85.45				-	-	\$	85.45
Elementary - Lawrence		\$ 892.07			L			\$	892.07
Elementary - Lincoln		\$ 814.78	<u> </u>		<u> </u>			\$	814.78
Elementary - Pierce		\$ 609.79			<u> </u>			\$	609.79
Elementary - Runkle		\$ 4.89			<u> </u>			\$	4.89
Elementary - U Devo	222020	\$ 111.28 \$ 42.01	ċ	1 270 22	<u> </u>			\$	111.28
ECS BHS Program Support	332020 333031			1,376.33 1,035.79	¢	154.68		\$	1,418.34 3,126.71
ACE - BHS	333032		_	2,145.34	ڔ	134.00		\$	2,645.34
BHS Copy Center	333032		_	1,627.89				\$	1,648.11
Custodial Services	34250	. 25.22	Ť	_,027.03				\$	-
Total								\$	279,357.13
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