



Brookfield Public Schools  
BUSINESS OFFICE



To: Board of Education Finance Committee

September 11, 2020

From: Ken Post, Director of Business Operations

Subject: June 2020 Financial Report

Attached is the June 2020 Financial Report. I have identified budget line items where revenues will fall short and/or expenditures will exceed the budget due to the operational issues which we have discussed at previous meetings. I have also estimated savings and exposures resulting from the current school closure through the end of the academic year. For the fiscal year, we ended with a **\$638,381** budget surplus.

The following accounts were the most significant revenue shortfalls and expenditure overages:

- SPED tuition \$465,536
- SPED professional services \$258,330
- SPED transportation (in Town) \$62,097
- Legal fees \$65,184
- Adjustment to ECS & Excess Cost Grant \$106,740
- Loss of Medicaid reimbursement \$50,054

These overages will be offset by the following budget underruns (operational & Covid related):

Salaries (substitutes, coaches, & overtime) \$342,888  
Transportation (regular and special education) \$658,493  
Books and supplies \$240,647  
Purchased property services \$172,007  
Fuel and Utilities \$106,526  
Transfer from Lunch & Activity Funds \$82,809

*The sole reason for the existence of our profession is the student*

**BROOKFIELD PUBLIC SCHOOLS**  
**YTD BUDGET REPORT**  
**JUNE 2020**

ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCE /REQ	AVAILABLE BUDGET	% USED	PROJECTED OPERATING VARIANCE
43150 MEDICAID REIMBURSEMENT	(75,000)	(75,000)	(24,946)	(448)	0	(50,054)	33.3%	(50,054)
43300 SPED EXCESS COST GRANT	(740,000)	(740,000)	(633,260)	0	0	(106,740)	85.6%	(106,740)
43301 HEALTH SERVICES GRANT	(9,500)	(9,500)	(9,693)	0	0	193	102.0%	193
43302 TEAM MENTOR REIMBURSEMENT	(16,000)	(16,000)	(5,401)	0	0	(10,599)	33.8%	(10,599)
43303 MAGNET SCHOOL TRANS GRANT	(29,000)	(29,000)	(31,973)	0	0	2,973	110.3%	2,973
43304 ADULT EDUCATION GRANT	(3,600)	(3,600)	(4,590)	0	0	990	127.5%	990
44311 PRE-K TUITION	(46,000)	(46,000)	(57,848)	(640)	0	11,848	125.8%	11,848
44705 BUILDING USE REVENUES	(20,000)	(20,000)	(22,059)	(2,634)	0	2,059	110.3%	2,059
48200 ERATE	(65,128)	(65,128)	(45,914)	0	0	(19,214)	70.5%	(19,214)
48940 CHROMEBOOK REVENUES	(25,000)	(25,000)	(44,480)	(270)	0	19,480	177.9%	19,480
48980 NON LAPSING FUND	(65,000)	(65,000)	(65,000)	(65,000)	0	0	100.0%	0
49103 TRANSFER FROM CAFETERIA FUND	0	0	(30,000)	(30,000)	0	30,000	100.0%	30,000
49104 TRANSFER FROM STUDENT ACTIVITY FUND	0	0	(52,809)	(52,809)	0	52,809	100.0%	52,809
<b>TOTAL REVENUES</b>	<b>(1,094,228)</b>	<b>(1,094,228)</b>	<b>(1,027,973)</b>	<b>(151,801)</b>	<b>0</b>	<b>(66,255)</b>	<b>93.9%</b>	<b>(66,255)</b>
51102 ADMINISTRATOR SALARIES	2,956,557	2,956,557	2,959,156	237,919	0	(2,599)	100.1%	(2,599)
51106 TEAM/CURRICULUM LEADERS	42,807	46,795	51,945	4,206	0	(5,150)	111.0%	(5,150)
51110 TEACHER SALARIES	18,654,141	18,654,141	18,379,240	2,687,952	0	274,901	98.5%	151,084
51111 TEACHER TURNOVER SAVINGS	(120,000)	(120,000)	0	0	0	(120,000)	0.0%	3,817
51124 PARAPROFESSIONAL SALARIES	1,214,098	1,214,098	1,243,994	42,421	0	(29,896)	102.5%	(29,896)
51126 TUTORS	35,532	61,022	68,973	3,744	0	(7,951)	113.0%	(7,951)
51130 SUBSTITUTES	350,000	350,000	379,854	10,727	0	(29,854)	108.5%	(29,854)
51140 CLERICAL SALARIES	1,907,252	1,918,252	1,942,094	188,124	0	(23,842)	101.2%	(23,842)
51145 NURSES SALARIES	357,204	403,887	375,637	39,770	0	28,250	93.0%	28,250
51150 CUSTODIAN SALARIES	944,005	944,005	874,749	86,390	0	69,256	92.7%	69,256
51155 MAINTENANCE SALARIES	224,929	224,929	207,062	12,782	0	17,867	92.1%	17,867
51160 MONITORS	106,094	106,094	108,245	10,508	0	(2,151)	102.0%	(2,151)
51170 COACHES	372,526	372,526	297,809	55,508	0	74,717	79.9%	74,717
51175 CURRIER/MESSANGER SALARIES	11,585	11,585	11,674	0	0	(89)	100.8%	(89)
51300 EXTENDED DUTY	240,155	225,167	150,708	(4)	0	74,459	66.9%	74,459
51350 STUDENT SAFETY SALARIES	43,709	43,709	46,556	3,653	0	(2,847)	106.5%	(2,847)
51630 OVERTIME	61,000	61,000	38,544	742	0	22,456	63.2%	22,456
51900 OCC./PHYSICAL THERAPY SALARIES	284,699	284,699	279,338	11,992	0	5,361	98.1%	5,361
<b>TOTAL SALARIES</b>	<b>27,686,293</b>	<b>27,758,466</b>	<b>27,415,578</b>	<b>3,396,434</b>	<b>0</b>	<b>342,888</b>	<b>98.8%</b>	<b>342,888</b>

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52100 GROUP LIFE INSURANCE	72,000	72,000	73,465	0	0	(1,465)	102.0%	(1,465)
52210 SOCIAL SEC/MEDICARE	703,591	703,591	706,727	78,727	0	(3,136)	100.4%	(3,136)
52300 PENSION CONTRIBUTION	412,134	412,134	415,321	537	0	(3,187)	100.8%	(3,187)
52500 TUITION	4,000	4,000	0	0	0	4,000	0.0%	4,000
52600 UNEMPLOYMENT	15,000	15,000	62,007	26,981	0	(47,007)	413.4%	(47,007)
52700 WORKERS' COMPENSATION	227,456	227,456	206,222	0	0	21,234	90.7%	21,234
52800 HEALTH INSURANCE	5,737,073	5,754,073	5,795,283	(151,199)	0	(41,210)	100.7%	(41,210)
52950 DISABILITY INSURANCE	160,000	160,000	177,162	0	0	(17,162)	110.7%	(17,162)
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>7,331,254</b>	<b>7,348,254</b>	<b>7,436,187</b>	<b>(44,954)</b>	<b>0</b>	<b>(87,933)</b>	<b>101.2%</b>	<b>(87,933)</b>
53020 LEGAL FEES	145,000	145,000	210,184	26,144	0	(65,184)	145.0%	(65,184)
53200 PROFESSIONAL EDUCATIONAL SVS	191,321	191,321	121,232	15,328	0	70,089	63.4%	70,089
53300 OTHER PROFESSIONAL SERVICES	942,813	938,130	1,196,300	204,134	160	(258,330)	127.5%	(258,330)
53400 TECHNICAL SERVICES	39,000	39,000	32,545	3,995	30	6,425	83.5%	6,425
<b>TOTAL PROFESSIONAL/TECHNICAL SERVICES</b>	<b>1,318,134</b>	<b>1,313,451</b>	<b>1,560,261</b>	<b>249,601</b>	<b>190</b>	<b>(247,000)</b>	<b>118.8%</b>	<b>(247,000)</b>
54300 MAINTENANCE & UTILITIES	94,734	94,734	35,296	329	0	59,438	37.3%	59,438
54301 BLDG & MAINTENANCE	195,000	195,000	104,259	25,373	12,433	78,308	59.8%	78,308
54402 SERVICES-RENTAL	41,219	41,219	34,169	867	0	7,050	82.9%	7,050
54930 SERVICES-COPIERS	144,200	144,200	116,989	9,478	0	27,211	81.1%	27,211
<b>TOTAL PURCHASED PROPERTY SERVICES</b>	<b>475,153</b>	<b>475,153</b>	<b>290,713</b>	<b>36,047</b>	<b>12,433</b>	<b>172,007</b>	<b>63.8%</b>	<b>172,007</b>
55100 PUPIL TRANSPORTATION	2,229,422	2,229,422	1,841,978	(304,934)	0	387,444	82.6%	387,444
55108 TRANSPORTATION-SPED IN TOWN	64,862	64,862	126,959	5,864	0	(62,097)	195.7%	(62,097)
55109 TRANSPORT-SPED OUT TOWN	797,742	797,742	593,504	89,622	0	204,238	74.4%	204,238
55150 TRANSPORT-ATHLETICS	125,899	125,899	75,666	392	0	50,233	60.1%	50,233
55155 TRANSPORTATION-FIELD TRIPS	27,300	27,300	10,722	0	0	16,578	39.3%	16,578
<b>TOTAL TRANSPORTATION</b>	<b>3,245,225</b>	<b>3,245,225</b>	<b>2,648,829</b>	<b>(209,056)</b>	<b>0</b>	<b>596,396</b>	<b>81.6%</b>	<b>596,396</b>
55200 PROPERTY LIABILITY INSURANCE	223,500	223,500	231,594	6,000	0	(8,094)	103.6%	(8,094)
55300 TELEPHONE	94,000	94,000	93,536	8,482	119	345	99.6%	345
55301 POSTAGE	35,800	35,800	13,611	2,210	0	22,189	38.0%	22,189
55325 DATA LINE	67,000	67,000	62,426	84	0	4,574	93.2%	4,574
55500 FORMS & PRINTING	5,100	5,100	879	0	0	4,221	17.2%	4,221
55604 TUITION-VOCATIONAL/AGRI	65,000	65,000	81,874	0	0	(16,874)	126.0%	(16,874)
55610 MAGNET SCHOOL TUITION	86,000	86,000	86,000	0	0	0	100.0%	0

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	APPROP	BUDGET	YTD ACTUAL	MTD ACTUAL	/REQ	BUDGET	% USED	OPERATING VARIANCE
5630 SPECIAL EDUCATION TUITION	<u>1,705,500</u>	<u>1,705,500</u>	<u>2,171,036</u>	<u>369,567</u>	0	<u>(465,536)</u>	<u>127.3%</u>	<u>(465,536)</u>
OTHER PURCHASED SERVICES	<b>2,281,900</b>	<b>2,281,900</b>	<b>2,740,956</b>	<b>386,343</b>	<b>119</b>	<b>(459,175)</b>	<b>120.1%</b>	<b>(459,175)</b>
55800 TRAVEL REIMBURSEMENT	19,973	19,973	13,249	0	0	6,724	66.3%	6,724
56100 OFFICE SUPPLIES	25,427	25,427	10,922	214	0	14,505	43.0%	14,505
56110 SUPPLIES-INSTRUCTIONAL	511,035	511,035	404,756	46,334	13,884	92,395	81.9%	92,395
56112 SUPPLIES-CUSTODIAL	77,500	77,500	83,200	13,631	0	(5,700)	107.4%	(5,700)
56114 SUPPLIES-MAINTENANCE	20,000	20,000	26,685	3,849	0	(6,685)	133.4%	(6,685)
56205 FUEL-TRANSPORTATION	163,250	163,250	114,622	1,286	0	48,628	70.2%	48,628
56220 ELECTRIC	575,000	575,000	532,950	55,337	0	42,050	92.7%	42,050
56240 HEATING OIL	256,250	256,250	241,496	0	0	14,754	94.2%	14,754
56255 PROPANE	6,000	6,000	4,906	80	0	1,094	81.8%	1,094
56290 SUPPLIES-OTHER	151,107	151,107	81,123	9,216	0	69,984	53.7%	69,984
56292 WATER/SEWER	79,000	79,000	75,046	0	0	3,954	95.0%	3,954
56294 REFUSE/RECYCLE	36,000	36,000	31,996	5,150	0	4,004	88.9%	4,004
56400 BOOKS AND PERIODICALS	19,623	19,623	16,856	0	0	2,767	85.9%	2,767
56410 TEXTBOOKS	182,254	182,254	125,809	8,593	1,124	55,321	69.6%	55,321
56420 LIBRARY BOOKS	47,131	47,131	41,146	191	310	5,675	88.0%	5,675
57330 FURNITURE AND FIXTURES	18,985	18,985	14,794	1,570	4,457	(266)	101.4%	(266)
57344 INSTRUCTIONAL EQUIPMENT-NEW	38,200	38,200	42,761	5,884	0	(4,561)	111.9%	(4,561)
57345 INSTRUCTIONAL EQUIP-REPL	39,549	39,549	25,356	0	0	14,193	64.1%	14,193
57390 OTHER EQUIPMENT	408,229	408,229	389,008	3,600	12,388	6,833	98.3%	6,833
58100 TRAVEL/CONT.ED/DUES	88,448	88,448	66,664	684	0	21,784	75.4%	21,784
REQUIRED ACTIONS TBD	0	0	0	0	0	0	0.0%	0
TOTAL SUPPLIES AND OTHER	<b>2,762,961</b>	<b>2,762,961</b>	<b>2,343,345</b>	<b>155,619</b>	<b>32,163</b>	<b>387,453</b>	<b>86.0%</b>	<b>387,453</b>
TOTAL REVENUES	<b>(1,094,228)</b>	<b>(1,094,228)</b>	<b>(1,027,973)</b>	<b>(151,801)</b>	<b>0</b>	<b>(66,255)</b>	<b>93.9%</b>	<b>(66,255)</b>
TOTAL EXPENSES	<b>45,100,920</b>	<b>45,185,410</b>	<b>44,435,869</b>	<b>3,970,034</b>	<b>44,905</b>	<b>704,636</b>	<b>98.4%</b>	<b>704,636</b>
NET EXPENSES	<b>44,006,692</b>	<b>44,091,182</b>	<b>43,407,896</b>	<b>3,818,233</b>	<b>44,905</b>	<b>638,381</b>	<b>98.6%</b>	<b>638,381</b>