



Brookfield Public Schools
BUSINESS OFFICE



To: Board of Education Finance Committee

June 11, 2021

From: Ken Post, Director of Business Operations

Subject: May 2021 Financial Report

Attached is the May 2021 Financial Report. I have identified budget line items where revenues will fall short and/or expenditures will exceed the budget due to operational issues and Covid related costs which we have discussed at previous meetings. For the fiscal year, I am projecting a \$51,543 budget deficit. That is a \$15,835 decrease from the prior month's projected deficit of \$67,378. Additional savings were identified in salaries from leaves and vacancies, transportation, diesel fuel, and instructional supplies. These positive variances are partially offset by additional costs for Special Education and cleaning services.

The most significant negative variances continue to be for furniture, \$226,724 (shields, partitions, desks, etc.) Excess Cost Grant Revenue shortfall \$336,626 and Professional Services \$469,946 (Special Education and Covid). The most significant savings are from Special Education Transportation \$313,181 vacancies \$227,037 and leaves of absence \$151,972.

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

BROOKFIELD PUBLIC SCHOOLS
YTD BUDGET REPORT
MAY 2021

| ACCOUNT DESCRIPTION | ORIGINAL | | REVISED | | YTD ACTUAL | | MTD ACTUAL | | ENCUMBRANCE | | AVAILABLE | | PROJECTED | | VARIANCES | |
|--------------------------------------|-------------|-------------|------------|-----------|------------|-----------|------------|--------------------|------------------|-----------|-----------|--|-----------|--|-----------|--|
| | APPROP | BUDGET | BUDGET | BUDGET | REQ | BUDGET | % USED | OPERATING VARIANCE | COVID OPERATIONS | | | | | | | |
| 43150 MEDICAID REIMBURSEMENT | (50,000) | (50,000) | (25,908) | (4,232) | 0 | (24,092) | 51.8% | (10,000) | 0 | | | | | | | |
| 43300 SPEED EXCESS COST GRANT | (758,803) | (758,803) | (422,177) | (57,081) | 0 | (336,626) | 55.6% | (336,626) | 0 | | | | | | | |
| 43301 HEALTH SERVICES GRANT | (13,887) | (13,887) | (14,666) | 0 | 0 | 779 | 105.6% | 779 | (97,806) | | | | | | | |
| 43302 TEAM MENTOR REIMBURSEMENT | (6,750) | (6,750) | (3,441) | 0 | 0 | (3,309) | 51.0% | (3,309) | 0 | | | | | | | |
| 43303 MAGNET SCHOOL TRANS GRANT | (30,000) | (30,000) | (32,568) | (31,585) | 0 | 2,568 | 108.6% | 2,568 | 0 | | | | | | | |
| 43304 ADULT EDUCATION GRANT | (4,500) | (4,500) | (5,339) | (1,976) | 0 | 839 | 118.6% | 839 | 0 | | | | | | | |
| 44311 PRE-K TUITION | (56,000) | (56,000) | (48,585) | (8,944) | 0 | (7,415) | 86.8% | (7,415) | (9,527) | | | | | | | |
| 44705 BUILDING USE REVENUES | (20,000) | (20,000) | 0 | 0 | 0 | (20,000) | 0.0% | (20,000) | (20,000) | | | | | | | |
| 45108 LIBRARY BOOK FEES | 0 | 0 | (205) | (63) | 0 | 205 | 100.0% | 205 | 0 | | | | | | | |
| 48200 ERATE | (59,826) | (59,826) | (80,120) | 0 | 0 | 20,294 | 133.9% | 20,294 | 0 | | | | | | | |
| 48803 PARKING FEES | 0 | 0 | (15,490) | (715) | 0 | 15,490 | 100.0% | 15,490 | 0 | | | | | | | |
| 48940 CHROMEBOOK REVENUES | (32,000) | (32,000) | (27,740) | (840) | 0 | (4,260) | 86.7% | 0 | 0 | | | | | | | |
| 49103 TRANSFER FROM CAFETERIA FUND | (30,000) | (30,000) | 0 | 0 | 0 | (30,000) | 100.0% | 0 | 0 | | | | | | | |
| TOTAL REVENUES | (1,061,766) | (1,061,766) | (676,239) | (105,436) | 0 | (385,527) | 63.7% | (337,175) | (127,333) | (209,842) | | | | | | |
| 51102 ADMINISTRATOR SALARIES | 3,039,161 | 3,039,161 | 2,792,564 | 232,714 | 0 | 246,597 | 91.9% | 0 | 0 | | | | | | | |
| 51106 TEAM/CURRICULUM LEADERS | 46,924 | 46,924 | 46,574 | 4,164 | 0 | 350 | 99.3% | 0 | 0 | | | | | | | |
| 51110 TEACHER SALARIES | 19,134,608 | 19,134,608 | 15,957,791 | 1,571,138 | 0 | 3,176,817 | 83.4% | 255,849 | 20,583 | | | | | | | |
| 51111 TEACHER TURNOVER SAVINGS | (200,000) | (200,000) | 0 | 0 | 0 | (200,000) | 0.0% | 9,696 | 0 | | | | | | | |
| 51124 PARAPROFESSIONAL SALARIES | 1,254,631 | 1,359,631 | 1,265,842 | 140,496 | 0 | 93,789 | 93.1% | 2,078 | 2,078 | | | | | | | |
| 51126 TUTORS | 36,993 | 36,993 | 27,993 | 4,382 | 0 | 9,000 | 75.7% | 10,000 | 0 | | | | | | | |
| 51130 SUBSTITUTES - ST | 375,000 | 375,000 | 304,524 | 62,547 | 0 | 27,261 | 92.7% | (50,000) | 0 | | | | | | | |
| 51131 SUBSTITUTES - LT | 0 | 0 | 86,334 | 15,563 | 0 | (102,015) | 0.0% | 0 | 0 | | | | | | | |
| 51140 CLERICAL SALARIES | 1,947,509 | 1,947,509 | 1,755,934 | 150,524 | 0 | 181,165 | 90.7% | 3,109 | 0 | | | | | | | |
| 51145 NURSES SALARIES | 391,694 | 380,027 | 353,564 | 41,254 | 0 | 26,463 | 93.0% | 2,096 | 2,096 | | | | | | | |
| 51150 CUSTODIAN SALARIES | 960,461 | 960,461 | 757,189 | 60,973 | 0 | 200,281 | 79.1% | 104,511 | 0 | | | | | | | |
| 51155 MAINTENANCE SALARIES | 227,166 | 227,166 | 203,748 | 17,646 | 0 | 23,418 | 89.7% | 11,366 | 0 | | | | | | | |
| 51160 MONITORS | 102,995 | 102,995 | 101,495 | 17,100 | 0 | 1,500 | 98.5% | (6,086) | (26,077) | | | | | | | |
| 51170 COACHES | 381,992 | 381,992 | 226,598 | 176 | 0 | 155,394 | 59.3% | 0 | 0 | | | | | | | |
| 51175 CURRIER/MESSANGER SALARIES | 12,024 | 12,024 | 8,974 | 0 | 0 | 59 | 99.5% | 0 | 0 | | | | | | | |
| 51300 EXTENDED DUTY | 228,336 | 228,336 | 188,997 | 14,900 | 0 | 39,339 | 82.8% | 30,000 | 0 | | | | | | | |
| 51350 STUDENT SAFETY SALARIES | 47,408 | 47,408 | 43,870 | 3,656 | 0 | 3,538 | 92.5% | 0 | 0 | | | | | | | |
| 51630 OVERTIME | 61,000 | 61,000 | 32,143 | 2,914 | 0 | 28,857 | 52.7% | 25,000 | 15,000 | | | | | | | |
| 51900 OCC./PHYSICAL THERAPY SALARIES | 292,014 | 284,077 | 270,632 | 26,939 | 0 | 13,445 | 95.3% | 0 | 0 | | | | | | | |
| TOTAL SALARIES | 28,339,916 | 28,425,312 | 24,424,766 | 2,367,064 | 0 | 3,925,258 | 86.2% | 397,619 | 13,680 | 383,939 | | | | | | |
| 52100 GROUP LIFE INSURANCE | 72,000 | 72,000 | 67,180 | 6,495 | 0 | (1,650) | 102.3% | (1,650) | 0 | | | | | | | |
| 52210 SOCIAL SEC/MEDICARE | 727,027 | 727,027 | 632,300 | 60,132 | 0 | 93,554 | 87.1% | 0 | 0 | | | | | | | |
| 52300 PENSION CONTRIBUTION | 445,297 | 445,297 | 448,243 | 546 | 0 | (2,946) | 100.7% | (3,156) | 0 | | | | | | | |
| 52500 TUITION | 2,500 | 2,500 | 0 | 0 | 0 | 2,500 | 0.0% | 0 | 0 | | | | | | | |
| 52600 UNEMPLOYMENT | 15,000 | 15,000 | 10,099 | 918 | 0 | 1 | 100.0% | 0 | 0 | | | | | | | |
| 52700 WORKERS' COMPENSATION | 216,622 | 216,622 | 216,602 | 0 | 0 | 20 | 100.0% | 20 | 0 | | | | | | | |
| 52800 HEALTH INSURANCE | 6,117,473 | 6,163,373 | 6,338,874 | 544,971 | 0 | (180,744) | 102.9% | (102,402) | 0 | | | | | | | |

BROOKFIELD PUBLIC SCHOOLS
YTD BUDGET REPORT
 MAY 2021

| ACCOUNT DESCRIPTION | ORIGINAL | | REVISED | | YTD ACTUAL | | MTD ACTUAL | | ENCUMBRANCE | | AVAILABLE | | PROJECTED | | VARIANCES | |
|---------------------------------------|-----------|-----------|-----------|-----------|------------|------------|------------|-----------|-------------|--------------------|-----------|------------|--------------------|------------|-----------|--|
| | APPROP | BUDGET | BUDGET | BUDGET | YTD ACTUAL | MTD ACTUAL | REQ | BUDGET | % USED | OPERATING VARIANCE | COVID | OPERATIONS | OPERATING VARIANCE | OPERATIONS | | |
| 52950 DISABILITY INSURANCE | 163,000 | 163,000 | 163,000 | 163,000 | 161,289 | 16,180 | 1,711 | 0 | 100.0% | (10,250) | 0 | (10,250) | (10,250) | 0 | | |
| TOTAL EMPLOYEE BENEFITS | 7,758,919 | 7,804,819 | 7,804,819 | 7,804,819 | 7,874,587 | 629,242 | 19,497 | (89,265) | 101.1% | (117,438) | 0 | (117,438) | (117,438) | 0 | | |
| 53020 LEGAL FEES | 175,000 | 175,000 | 175,000 | 175,000 | 95,293 | 8,478 | 27,680 | 52,027 | 70.3% | 50,000 | 0 | 50,000 | 50,000 | 0 | | |
| 53200 PROFESSIONAL EDUCATIONAL SVS | 102,617 | 72,617 | 72,617 | 72,617 | 39,424 | 24,920 | 7,250 | 25,943 | 64.3% | 25,943 | 0 | 25,943 | 0 | 0 | | |
| 53300 OTHER PROFESSIONAL SERVICES | 876,495 | 654,374 | 654,374 | 654,374 | 932,663 | 141,192 | 191,657 | (469,946) | 171.8% | (469,946) | (220,055) | (249,891) | (249,891) | (220,055) | | |
| 53400 TECHNICAL SERVICES | 33,000 | 33,000 | 33,000 | 33,000 | 34,193 | 2,341 | 1,500 | (2,693) | 108.2% | (2,693) | 0 | (2,693) | (2,693) | 0 | | |
| TOTAL PROFESSIONAL/TECHNICAL SERVICES | 1,187,112 | 934,991 | 934,991 | 934,991 | 1,101,573 | 176,931 | 228,087 | (394,669) | 142.2% | (396,696) | (194,112) | (202,584) | (202,584) | (194,112) | | |
| 54300 MAINTENANCE & UTILITIES | 83,850 | 83,850 | 83,850 | 83,850 | 53,454 | 2,090 | 8,896 | 21,500 | 74.4% | 0 | 0 | 0 | 0 | 0 | | |
| 54301 BLDG & MAINTENANCE | 170,000 | 170,000 | 170,000 | 170,000 | 138,223 | 1,106 | 40,322 | (8,545) | 105.0% | (28,371) | (28,371) | 0 | (28,371) | 0 | | |
| 54402 SERVICES-RENTAL | 38,800 | 38,800 | 38,800 | 38,800 | 43,999 | 1,219 | 5,416 | (10,615) | 127.4% | (10,615) | (6,198) | (4,417) | (4,417) | (6,198) | | |
| 54930 SERVICES-COPIERS | 145,000 | 145,000 | 145,000 | 145,000 | 83,085 | 6,561 | 61,915 | 0 | 100.0% | 45,000 | 0 | 45,000 | 45,000 | 0 | | |
| TOTAL PURCHASED PROPERTY SERVICES | 437,650 | 437,650 | 437,650 | 437,650 | 318,761 | 10,976 | 116,549 | 2,340 | 99.5% | 6,014 | (34,569) | 40,583 | 40,583 | (34,569) | | |
| 55100 PUPIL TRANSPORTATION | 2,265,709 | 2,242,915 | 2,242,915 | 2,242,915 | 1,916,531 | 219,326 | 240,361 | 86,023 | 96.2% | 110,702 | 75,702 | 35,000 | 110,702 | 75,702 | | |
| 55108 TRANSPORTATION-SPED IN TOWN | 106,860 | 53,500 | 53,500 | 53,500 | 33,600 | 0 | 1,200 | 18,700 | 65.0% | 18,700 | 0 | 18,700 | 18,700 | 0 | | |
| 55109 TRANSPORT-SPED OUT TOWN | 986,742 | 986,742 | 986,742 | 986,742 | 413,775 | 15,552 | 259,786 | 313,181 | 68.3% | 313,181 | 17,813 | 295,368 | 313,181 | 17,813 | | |
| 55150 TRANSPORT-ATHLETICS | 128,417 | 128,417 | 128,417 | 128,417 | 41,523 | 18,810 | 12,527 | 74,367 | 42.1% | 25,000 | 0 | 25,000 | 25,000 | 0 | | |
| 55155 TRANSPORTATION-FIELD TRIPS | 27,300 | 27,300 | 27,300 | 27,300 | 0 | 0 | 0 | (27,300) | 0.0% | (27,300) | (23,800) | 0 | (23,800) | (23,800) | | |
| TOTAL TRANSPORTATION | 3,515,028 | 3,438,874 | 3,438,874 | 3,438,874 | 2,405,429 | 253,688 | 513,874 | 519,571 | 84.9% | 491,383 | 117,315 | 374,068 | 491,383 | 117,315 | | |
| 55200 PROPERTY LIABILITY INSURANCE | 223,500 | 223,500 | 223,500 | 223,500 | 219,157 | 0 | 0 | 4,343 | 98.1% | 4,343 | 0 | 4,343 | 4,343 | 0 | | |
| 55300 TELEPHONE | 94,000 | 94,000 | 94,000 | 94,000 | 87,016 | 6,618 | 6,378 | 606 | 99.4% | 0 | 0 | 0 | 0 | 0 | | |
| 55301 POSTAGE | 23,826 | 23,826 | 23,826 | 23,826 | 13,688 | 2,603 | 7,332 | 2,806 | 88.2% | 8,000 | 0 | 8,000 | 8,000 | 0 | | |
| 55325 DATA LINE | 65,416 | 65,416 | 65,416 | 65,416 | 62,535 | 105 | 1,351 | 1,530 | 97.7% | 0 | 0 | 0 | 0 | 0 | | |
| 55500 FORMS & PRINTING | 3,200 | 3,200 | 3,200 | 3,200 | 849 | 0 | 0 | 2,351 | 26.5% | 0 | 0 | 0 | 0 | 0 | | |
| 55604 TUITION-VOCATIONAL/AGRI | 68,230 | 68,230 | 68,230 | 68,230 | 64,817 | 0 | 0 | 3,413 | 95.0% | 3,413 | 0 | 3,413 | 3,413 | 0 | | |
| 55610 MAGNET SCHOOL TUITION | 91,400 | 91,400 | 91,400 | 91,400 | 88,700 | 0 | 0 | 2,700 | 97.0% | 2,700 | 0 | 2,700 | 2,700 | 0 | | |
| 55630 SPECIAL EDUCATION TUITION | 2,109,947 | 2,109,947 | 2,109,947 | 2,109,947 | 1,589,329 | 99,011 | 493,828 | 26,790 | 98.7% | 26,790 | 0 | 26,790 | 26,790 | 0 | | |
| OTHER PURCHASED SERVICES | 2,679,519 | 2,679,519 | 2,679,519 | 2,679,519 | 2,126,091 | 108,337 | 508,889 | 44,539 | 98.3% | 45,246 | 0 | 45,246 | 45,246 | 0 | | |
| 55800 TRAVEL REIMBURSEMENT | 14,529 | 14,529 | 14,529 | 14,529 | 5,485 | 103 | 1,161 | 7,883 | 45.7% | 4,000 | 0 | 4,000 | 4,000 | 0 | | |
| 56100 OFFICE SUPPLIES | 20,032 | 20,032 | 20,032 | 20,032 | 13,203 | 1,075 | 2,891 | 3,938 | 80.3% | 0 | 0 | 0 | 0 | 0 | | |
| 56110 SUPPLIES-INSTRUCTIONAL | 381,308 | 381,308 | 381,308 | 381,308 | 265,702 | 12,077 | 34,825 | 80,781 | 78.8% | 51,035 | (8,965) | 60,000 | 51,035 | (8,965) | | |
| 56112 SUPPLIES-CUSTODIAL | 77,500 | 77,500 | 77,500 | 77,500 | 74,695 | 7,062 | 17,100 | 3,184 | 96.6% | 0 | 0 | 0 | 0 | 0 | | |
| 56114 SUPPLIES-MAINTENANCE | 20,000 | 20,000 | 20,000 | 20,000 | 50,532 | 2,720 | 9,169 | (39,701) | 298.5% | (39,701) | (8,218) | (31,483) | (39,701) | (8,218) | | |
| 56205 FUEL -TRANSPORTATION | 158,750 | 158,750 | 158,750 | 158,750 | 70,902 | 8,441 | 85,448 | 2,400 | 98.5% | 54,270 | 36,180 | 18,090 | 54,270 | 36,180 | | |
| 56220 ELECTRIC | 590,000 | 590,000 | 590,000 | 590,000 | 489,561 | 41,724 | 85,439 | 15,000 | 97.5% | 11,000 | 0 | 11,000 | 11,000 | 0 | | |
| 56240 HEATING OIL | 250,000 | 250,000 | 250,000 | 250,000 | 286,220 | 0 | 8,780 | (45,000) | 118.0% | (45,000) | 0 | (45,000) | (45,000) | 0 | | |
| 56255 PROPANE | 6,000 | 6,000 | 6,000 | 6,000 | 4,739 | 0 | 1,261 | 0 | 100.0% | 0 | 0 | 0 | 0 | 0 | | |
| 56290 SUPPLIES-OTHER | 137,457 | 137,457 | 137,457 | 137,457 | 93,951 | 6,787 | 22,179 | 21,327 | 84.5% | (10,637) | (10,637) | 0 | (10,637) | (10,637) | | |
| 56292 WATER/SEWER | 83,409 | 83,409 | 83,409 | 83,409 | 83,409 | 0 | 0 | 0 | 100.0% | 0 | 0 | 0 | 0 | 0 | | |
| 56294 REFUSE/RECYCLE | 36,000 | 36,000 | 36,000 | 36,000 | 30,762 | 3,085 | 6,732 | (1,494) | 104.2% | (1,494) | 0 | (1,494) | (1,494) | 0 | | |

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MAY 2021

| ACCOUNT DESCRIPTION | ORIGINAL | | REVISED | | YTD ACTUAL | MTD ACTUAL | ENCUMBRANCE /REQ | AVAILABLE BUDGET | % USED | PROJECTED | | VARIANCES | |
|-----------------------------------|-------------|-------------|-------------|-------------|------------|------------|------------------|------------------|---------|--------------------|------------------|-----------|--|
| | APPROP | BUDGET | BUDGET | BUDGET | | | | | | OPERATING VARIANCE | COVID OPERATIONS | | |
| 56400 BOOKS AND PERIODICALS | 18,945 | 18,945 | 18,945 | 18,945 | 13,350 | 168 | 0 | 5,595 | 70.5% | 3,500 | 0 | 3,500 | |
| 56410 TEXTBOOKS | 205,073 | 205,073 | 205,073 | 205,073 | 159,339 | 8,274 | 29,559 | 16,175 | 92.1% | 5,500 | 0 | 5,500 | |
| 56420 LIBRARY BOOKS | 28,115 | 28,115 | 28,115 | 28,115 | 24,000 | 650 | 2,737 | 1,378 | 95.1% | 0 | 0 | 0 | |
| 57330 FURNITURE AND FIXTURES | 18,027 | 18,027 | 18,027 | 18,027 | 237,112 | 3,711 | 5,982 | (225,067) | 1348.5% | (226,724) | (226,724) | 0 | |
| 57344 INSTRUCTIONAL EQUIPMENT-NEW | 38,300 | 38,300 | 38,300 | 38,300 | 33,260 | 0 | 483 | 4,557 | 88.1% | 0 | 0 | 0 | |
| 57345 INSTRUCTIONAL EQUIP-REPL | 27,026 | 27,026 | 27,026 | 27,026 | 15,980 | 2,115 | 0 | 11,046 | 59.1% | 0 | 0 | 0 | |
| 57350 TECHNOLOGY SOFTWARE | 270,604 | 270,604 | 270,604 | 270,604 | 268,903 | 656 | 3,250 | (1,549) | 100.6% | (1,549) | 0 | (1,549) | |
| 57390 OTHER EQUIPMENT | 77,406 | 186,306 | 77,406 | 186,306 | 243,716 | 5,514 | 900 | (58,310) | 131.3% | (58,310) | (47,383) | (10,927) | |
| 58100 TRAVEL/CONT.ED/DUES | 79,587 | 79,587 | 79,587 | 79,587 | 59,466 | 1,475 | 4,233 | 15,888 | 80.0% | 0 | 0 | 0 | |
| 58414 CONTINGENCY | 43,014 | 113,614 | 43,014 | 113,614 | 0 | 0 | 0 | 113,614 | 0.0% | 113,614 | 97,806 | 15,808 | |
| REQUIRED ACTIONS TRD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | 0 | 0 | 0 | |
| TOTAL SUPPLIES AND OTHER | 2,581,082 | 2,778,061 | 2,581,082 | 2,778,061 | 2,524,287 | 105,637 | 322,129 | (68,355) | 102.5% | (140,496) | (167,941) | 27,445 | |
| TOTAL REVENUES | (1,061,766) | (1,061,766) | (1,061,766) | (1,061,766) | (676,239) | (105,436) | 0 | (385,527) | 63.7% | (337,175) | (127,333) | (209,842) | |
| TOTAL EXPENSES | 46,499,226 | 46,499,226 | 46,499,226 | 46,499,226 | 40,775,494 | 3,651,875 | 1,784,313 | 3,939,419 | 91.5% | 285,632 | (265,627) | 551,259 | |
| NET EXPENSES | 45,437,460 | 45,437,460 | 45,437,460 | 45,437,460 | 40,099,255 | 3,546,439 | 1,784,313 | 3,553,892 | 92.2% | (51,543) | (392,960) | 341,417 | |

Note: Variances shown for discussion purposes only.