



Brookfield Public Schools
BUSINESS OFFICE



To: Board of Education Finance Committee

October 8, 2021

From: Ken Post, Director of Business Operations

Subject: September 2021 Financial Report

Attached is the September 2021 Financial Report. I have identified several line items where I anticipate variances to budget. Based on the information currently available, I am projecting a \$151,101 budget surplus.

The majority (\$122,075) of the surplus is due to unexpected e-rate funding on some of our ChromeBook purchases this year. We are also realizing savings from staff turnover (\$51,819) and several unpaid leaves of absence (89,194).

The savings are partially offset by projected overages in Substitutes (\$27,329), Professional Services (\$52,855), and Special Education Tuition (\$53,671). We have also incurred \$21,916 in unbudgeted Covid related costs for isolation room monitors, cleaning, and music/band related PPE.

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

BROOKFIELD PUBLIC SCHOOLS
YTD BUDGET REPORT
SEPTEMBER 2021

ACCOUNT DESCRIPTION	ORIGINAL		REVISED		YTD ACTUAL		MTD ACTUAL		ENCUMBRANCE		AVAILABLE		% USED		OPERATING		VARIANCES	
	APPROP		BUDGET				REQ	BUDGET			BUDGET				VARIANCE	COVID	OPERATIONS	
43150 MEDICAID REIMBURSEMENT	(50,000)		(50,000)		(5,914)		(357)		0	(44,086)	11.8%	0	0	0	0	0	0	
43300 SPED EXCESS COST GRANT	(587,387)		(587,387)		0		0	(587,387)	0	(8,662)	0.0%	0	0	0	0	0	0	
43301 HEALTH SERVICES GRANT	(8,662)		(8,662)		0		0	(8,662)	0	(6,750)	0.0%	0	0	0	0	0	0	
43302 TEAM MENTOR REIMBURSEMENT	(6,750)		(6,750)		0		0	(6,750)	0	(30,000)	0.0%	0	0	0	0	0	0	
43303 MAGNET SCHOOL TRANS GRANT	(30,000)		(30,000)		0		0	(30,000)	0	(973)	78.4%	0	0	0	0	0	0	
43304 ADULT EDUCATION GRANT	(4,500)		(4,500)		(3,527)		0	(3,552)	0	3,552	100.0%	0	0	3,552	0	0	0	
44310 TUITION FOR INDIVIDUALS - REG. ED.	0		0		(3,552)		(8,373)	0	(45,289)	19.1%	0	0	0	0	0	0	0	
44311 PRE-K TUITION	(56,000)		(56,000)		(10,711)		0	(20,000)	0	(30,000)	0.0%	0	0	(10,000)	0	0	0	
44705 BUILDING USE REVENUES	(20,000)		(20,000)		0		0	15	0	15	100.0%	0	0	0	0	0	0	
45108 LIBRARY BOOK FEES	0		0		(15)		0	(8,798)	0	6,046	81.2%	0	0	122,075	0	0	0	
48200 ERATE	(46,706)		(46,706)		(37,908)		0	(10,526)	0	(3,710)	100.0%	0	0	0	0	0	0	
48803 PARKING FEES	(10,000)		(10,000)		(16,046)		0	(9,670)	0	(30,000)	88.4%	0	0	0	0	0	0	
48940 CHROMEBOOK REVENUES	(32,000)		(32,000)		(28,290)		0	0	0	0	100.0%	0	0	0	0	0	0	
49103 TRANSFER FROM CAFETERIA FUND	(30,000)		(30,000)		0		0	(776,042)	0	(776,042)	12.0%	0	0	115,642	0	0	115,642	
TOTAL REVENUES	(882,005)		(882,005)		(105,963)		(70,386)	0	0	0	0	0	0	0	0	0	0	
51102 ADMINISTRATOR SALARIES	3,098,724		3,098,724		716,828		238,943	210,224	0	145,014	61.3%	0	0	0	0	0	0	
51106 TEAM/CURRICULUM LEADERS	47,392		47,392		2,082		2,082	81,000	0	(81,000)	0.0%	0	0	(27,329)	0	0	0	
51110 TEACHER SALARIES	19,716,759		19,716,759		1,750,926		1,654,427	34,509	0	1,650,864	19.1%	0	0	105,718	0	0	105,718	
51111 TEACHER TURNOVER SAVINGS	(200,000)		(200,000)		0		0	357,777	0	357,777	10.5%	0	0	51,819	0	0	51,819	
51124 PARAPROFESSIONAL SALARIES	1,406,543		1,470,753		158,225		61,797	177,062	0	177,062	10.8%	0	0	22,645	0	0	22,645	
51126 TUTORS	0		0		0		0	0	0	0	0.0%	0	0	0	0	0	0	
51130 SUBSTITUTES - ST	375,000		375,000		19,762		19,718	0.0%	0	0	0.0%	0	0	0	0	0	0	
51131 SUBSTITUTES - LT	0		0		0		0	0	0	0	0.0%	0	0	(27,329)	0	0	0	
51140 CLERICAL SALARIES	2,004,704		2,039,554		354,181		161,942	81,000	0	161,942	6.3%	0	0	0	0	0	0	
51145 NURSES SALARIES	399,792		399,792		42,015		27,833	34,509	0	1,650,864	19.1%	0	0	0	0	0	0	
51150 CUSTODIAN SALARIES	972,144		972,144		199,098		78,536	9,177	0	763,869	21.4%	0	0	6,514	0	0	6,514	
51155 MAINTENANCE SALARIES	230,537		230,537		53,475		18,094	0	0	177,062	23.2%	0	0	0	0	0	0	
51160 MONITORS	114,751		114,751		8,316		5,932	0	0	106,435	7.2%	0	0	(975)	0	0	(975)	
51170 COACHES	403,397		403,397		0		0	0	0	403,397	0.0%	0	0	0	0	0	0	
51175 CURRIER/MESSANGER SALARIES	12,372		12,372		3,059		3,059	9,177	0	136	98.9%	0	0	0	0	0	0	
51300 EXTENDED DUTY	234,757		222,491		29,318		11,723	0	0	193,173	13.2%	0	0	0	0	0	0	
51350 STUDENT SAFETY SALARIES	48,714		48,714		11,214		3,738	0	0	37,500	23.0%	0	0	0	0	0	0	
51630 OVERTIME	61,000		61,000		11,328		6,324	0	0	49,672	18.6%	0	0	0	0	0	0	
51900 OCC./PHYSICAL THERAPY SALARIES	301,748		301,748		35,134		28,177	0	0	266,614	11.6%	0	0	4,740	0	0	4,740	
TOTAL SALARIES	29,228,334		29,315,128		3,394,961		2,322,325	344,087	0	25,576,080	12.8%	0	0	163,132	(975)	0	164,107	
52100 GROUP LIFE INSURANCE	70,853		70,853		18,662		291	53,354	0	(1,163)	101.6%	0	0	0	0	0	0	
52210 SOCIAL SEC/MEDICARE	738,240		738,240		108,030		57,536	3,751	0	626,459	15.1%	0	0	0	0	0	0	
52300 PENSION CONTRIBUTION	326,400		326,400		321,034		319,958	0	0	5,366	98.4%	0	0	0	0	0	0	
52500 TUITION	2,500		2,500		0		0	0	0	2,500	0.0%	0	0	0	0	0	0	
52600 UNEMPLOYMENT	15,000		15,000		287		287	14,713	0	0	100.0%	0	0	0	0	0	0	
52700 WORKERS' COMPENSATION	185,108		185,108		185,090		0	0	0	18	100.0%	0	0	18	0	0	18	

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	APPROP	BUDGET	BUDGET	BUDGET			/REQ	BUDGET		VARIANCE		COVID	OPERATIONS	VARIANCE	OPERATIONS
52800 HEALTH INSURANCE	6,525,498	6,543,204	6,543,204	6,543,204	2,594,479	585,250	396,861	3,551,864	45.7%	0	0	0	0	0	0
52950 DISABILITY INSURANCE	173,240	173,240	173,240	173,240	45,651	0	127,589	0	100.0%	0	0	0	0	0	0
TOTAL EMPLOYEE BENEFITS	8,036,839	8,054,545	8,054,545	8,054,545	3,273,233	963,322	596,268	4,185,044	48.0%	18	18	0	18	0	18
53020 LEGAL FEES	175,000	175,000	175,000	175,000	36,146	22,844	128,854	10,000	94.3%	0	0	0	0	0	0
53200 PROFESSIONAL EDUCATIONAL SVS	164,555	164,555	164,555	164,555	1,198	298	3,582	159,775	2.9%	0	0	0	0	0	0
53300 OTHER PROFESSIONAL SERVICES	765,423	660,923	660,923	660,923	218,621	119,854	444,325	(2,023)	100.3%	(52,855)	(52,855)	(8,704)	(44,151)	(44,151)	0
53400 TECHNICAL SERVICES	41,050	41,050	41,050	41,050	13,753	7,341	14,400	12,897	68.6%	0	0	0	0	0	0
TOTAL PROFESSIONAL/TECHNICAL SERVICES	1,146,028	1,041,528	1,041,528	1,041,528	269,718	150,337	591,161	180,649	82.7%	(52,855)	(52,855)	(8,704)	(44,151)	(44,151)	0
54300 MAINTENANCE & UTILITIES	88,919	88,919	88,919	88,919	17,545	2,287	8,145	63,229	28.9%	0	0	0	0	0	0
54301 BLDG & MAINTENANCE	167,700	167,700	167,700	167,700	22,594	11,571	56,588	88,518	47.2%	0	0	0	0	0	0
54402 SERVICES-RENTAL	39,000	39,000	39,000	39,000	3,605	1,915	8,115	27,280	30.1%	(5,620)	(5,620)	(5,620)	(5,620)	(5,620)	0
54930 SERVICES-COPIERS	146,377	146,377	146,377	146,377	22,881	9,759	122,119	1,377	99.1%	0	0	0	0	0	0
TOTAL PURCHASED PROPERTY SERVICES	441,996	441,996	441,996	441,996	66,625	25,532	194,967	180,404	59.2%	(5,620)	(5,620)	(5,620)	(5,620)	(5,620)	0
55100 PUPIL TRANSPORTATION	2,336,028	2,336,028	2,336,028	2,336,028	1,115,351	1,115,351	1,220,677	0	100.0%	0	0	0	0	0	0
55108 TRANSPORTATION-SPED IN TOWN	88,845	88,845	88,845	88,845	82,749	33,600	6,096	0	100.0%	6,096	6,096	0	6,096	6,096	0
55109 TRANSPORT-SPED OUT TOWN	700,964	700,964	700,964	700,964	59,546	43,466	607,712	33,706	95.2%	0	0	0	0	0	0
55150 TRANSPORT-ATHLETICS	138,508	138,508	138,508	138,508	2,006	2,006	46,000	90,502	34.7%	0	0	0	0	0	0
55155 TRANSPORTATION-FIELD TRIPS	32,155	32,155	32,155	32,155	0	0	0	32,155	0.0%	0	0	0	0	0	0
TOTAL TRANSPORTATION	3,296,500	3,296,500	3,296,500	3,296,500	1,259,652	1,194,423	1,880,485	156,363	95.3%	6,096	6,096	0	6,096	6,096	0
55200 PROPERTY LIABILITY INSURANCE	227,300	227,300	227,300	227,300	226,292	36,982	1,130	(122)	100.1%	0	0	0	0	0	0
55300 TELEPHONE	94,000	94,000	94,000	94,000	30,613	17,875	62,266	1,121	98.8%	0	0	0	0	0	0
55301 POSTAGE	21,126	21,126	21,126	21,126	2,298	380	14,988	3,840	81.8%	0	0	0	0	0	0
55325 DATA LINE	64,616	64,616	64,616	64,616	38,701	30,813	23,865	2,050	96.8%	0	0	0	0	0	0
55500 FORMS & PRINTING	2,050	2,050	2,050	2,050	0	0	0	2,050	0.0%	0	0	0	0	0	0
55604 TUITION-VOCATIONAL/AGRI	68,230	68,230	68,230	68,230	0	0	0	68,230	0.0%	0	0	0	0	0	0
55610 MAGNET SCHOOL TUITION	86,000	86,000	86,000	86,000	0	0	0	86,000	0.0%	0	0	0	0	0	0
55630 SPECIAL EDUCATION TUITION	2,237,097	2,237,097	2,237,097	2,237,097	542,713	114,214	1,129,234	565,150	74.7%	(53,671)	(53,671)	0	(53,671)	(53,671)	0
OTHER PURCHASED SERVICES	2,800,419	2,800,419	2,800,419	2,800,419	840,617	200,264	1,231,483	728,319	74.0%	(53,671)	(53,671)	0	(53,671)	(53,671)	0
55800 TRAVEL REIMBURSEMENT	16,860	16,860	16,860	16,860	70	70	1,845	14,945	11.4%	0	0	0	0	0	0
56100 OFFICE SUPPLIES	22,639	22,639	22,639	22,639	3,016	1,826	8,438	11,185	50.6%	0	0	0	0	0	0
56110 SUPPLIES-INSTRUCTIONAL	354,480	354,480	354,480	354,480	68,189	59,068	78,456	207,835	41.4%	0	0	0	0	0	0
56112 SUPPLIES-CUSTODIAL	77,500	77,500	77,500	77,500	15,866	7,659	28,005	33,629	56.6%	0	0	0	0	0	0
56114 SUPPLIES-MAINTENANCE	19,800	19,800	19,800	19,800	18,010	5,884	16,814	(15,024)	175.9%	(15,024)	(15,024)	0	(15,024)	(15,024)	0
56205 FUEL -TRANSPORTATION	128,500	128,500	128,500	128,500	7,754	7,754	113,746	7,000	94.6%	0	0	0	0	0	0
56220 ELECTRIC	568,000	568,000	568,000	568,000	82,786	57,717	485,214	0	100.0%	0	0	0	0	0	0
56240 HEATING OIL	201,250	201,250	201,250	201,250	0	0	201,250	0	100.0%	0	0	0	0	0	0
56255 PROPANE	6,000	6,000	6,000	6,000	527	0	5,473	0	100.0%	0	0	0	0	0	0
56290 SUPPLIES-OTHER	129,678	129,678	129,678	129,678	32,947	11,547	25,958	70,773	45.4%	(6,617)	(6,617)	(6,617)	(6,617)	(6,617)	0
56292 WATER/SEWER	88,184	88,184	88,184	88,184	44,093	0	44,092	(1)	100.0%	0	0	0	0	0	0

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									COVID	OPERATIONS
56294 REFUSE/RECYCLE	35,570	35,570	13,309	8,392	13,441	8,820	75.2%	0	0	0
56400 BOOKS AND PERIODICALS	22,160	22,160	12,852	4,566	0	9,308	58.0%	0	0	0
56410 TEXTBOOKS	273,388	273,388	100,196	63,069	36,674	136,518	50.1%	0	0	0
56420 LIBRARY BOOKS	35,614	35,614	4,444	2,639	13,449	17,721	50.2%	0	0	0
57330 FURNITURE AND FIXTURES	14,395	14,395	325	230	5,816	8,254	42.7%	0	0	0
57344 INSTRUCTIONAL EQUIPMENT-NEW	19,245	19,245	1,615	1,615	2,940	14,690	23.7%	0	0	0
57345 INSTRUCTIONAL EQUIP-REPL	42,033	42,033	18,680	18,680	15,680	7,673	81.7%	0	0	0
57350 TECHNOLOGY SOFTWARE	327,527	327,527	263,682	40,265	17,708	46,137	85.9%	0	0	0
57390 OTHER EQUIPMENT	282,457	282,457	187,197	102,800	48,845	46,415	83.6%	0	0	0
58100 TRAVEL/CONT. ED/DUES	82,988	82,988	46,309	6,096	7,706	28,973	65.1%	0	0	0
58414 CONTINGENCY	0	0	0	0	0	0	0.0%	0	0	0
REQUIRED ACTIONS TBD	0	0	0	0	0	0	0.0%	0	0	0
TOTAL SUPPLIES AND OTHER	2,748,268	2,748,268	921,867	399,877	1,171,550	654,851	76.2%	(21,641)	(6,617)	(15,024)
TOTAL REVENUES	(882,005)	(882,005)	(105,963)	(70,386)	0	(776,042)	12.0%	115,642	0	115,642
TOTAL EXPENSES	47,698,384	47,698,384	10,026,673	5,256,080	6,010,001	31,661,710	33.6%	35,459	(21,916)	57,375
NET EXPENSES	46,816,379	46,816,379	9,920,710	5,185,694	6,010,001	30,885,668	34.0%	151,101	(21,916)	173,017

Note: Variances shown for discussion purposes only.