



Brookfield Public Schools
BUSINESS OFFICE



To: Board of Education Finance Committee

September 10, 2021

From: Ken Post, Director of Business Operations

Subject: June 2021 Financial Report

Attached is the June 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 we ended with a \$76,269 budget surplus. That is a \$127,812 positive difference from the prior month's projected deficit of \$51,543. As we closed out the year additional positive variances were found, primarily in Transportation and Books & Supplies. These were partially offset by a potential additional Pension cost, currently under review by the pension attorney.

The most significant negative variances for the year were Furniture \$226,724 (shields, partitions, desks, etc.) Excess Cost Grant Revenue shortfall \$336,626 and Professional Services \$367,896 (Special Education and Covid). The most significant savings are from Special Education Transportation \$441,525 and Salaries from turnover, leaves of absence, and vacancies \$306,350.

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

BROOKFIELD PUBLIC SCHOOLS
YTD BUDGET REPORT
JUNE 2021

FINAL

ACCOUNT DESCRIPTION	ORIGINAL		REVISED		YTD ACTUAL	MTD ACTUAL	ENCUMBRANCE		AVAILABLE		% USED	OPERATING		VARIANCES	
	APPROP	BUDGET	BUDGET	BUDGET			/REQ	BUDGET	BUDGET	VARIANCE		COVID	OPERATIONS	COVID	OPERATIONS
43150 MEDICAID REIMBURSEMENT	(50,000)	(50,000)	(50,000)	(50,000)	(30,134)	(4,226)	0	(19,866)	60.3%	(19,866)	0	(19,866)	0	(19,866)	
43300 SPED EXCESS COST GRANT	(758,803)	(758,803)	(758,803)	(758,803)	(422,177)	0	0	(336,626)	55.6%	(336,626)	(97,806)	(238,820)	0	(4,449)	
43301 HEALTH SERVICES GRANT	(13,887)	(13,887)	(13,887)	(13,887)	(18,336)	0	0	4,449	132.0%	4,449	0	0	0	4,449	
43302 TEAM MENTOR REIMBURSEMENT	(6,750)	(6,750)	(6,750)	(6,750)	(3,441)	0	0	(3,309)	51.0%	(3,309)	0	(3,309)	0	(3,309)	
43303 MAGNET SCHOOL TRANS GRANT	(30,000)	(30,000)	(30,000)	(30,000)	(32,568)	0	0	2,568	108.6%	2,568	0	2,568	0	2,568	
43304 ADULT EDUCATION GRANT	(4,500)	(4,500)	(4,500)	(4,500)	(5,339)	0	0	839	118.6%	839	0	839	0	839	
44311 PRE-K TUITION	(56,000)	(56,000)	(56,000)	(56,000)	(52,448)	(3,581)	0	(3,552)	93.7%	(3,552)	(9,527)	(5,975)	0	5,975	
44705 BUILDING USE REVENUES	(20,000)	(20,000)	(20,000)	(20,000)	0	0	0	(20,000)	0.0%	(20,000)	(20,000)	0	0	(20,000)	
45108 LIBRARY BOOK FEES	0	0	0	0	(1,607)	(1,402)	0	1,607	100.0%	1,607	0	1,607	0	1,607	
48200 ERATE	(59,826)	(59,826)	(59,826)	(59,826)	(80,120)	0	0	20,294	133.9%	20,294	0	20,294	0	20,294	
48803 PARKING FEES	0	0	0	0	(15,490)	0	0	15,490	100.0%	15,490	0	15,490	0	15,490	
48940 CHROMEBOOK REVENUES	(32,000)	(32,000)	(32,000)	(32,000)	(30,884)	(3,144)	0	(1,116)	96.5%	(1,116)	0	(1,116)	0	(1,116)	
49103 TRANSFER FROM CAFETERIA FUND	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	0	0	100.0%	0	0	0	0	0	
TOTAL REVENUES	(1,061,766)	(1,061,766)	(1,061,766)	(1,061,766)	(722,544)	(42,353)	0	(339,222)	68.1%	(339,222)	(127,333)	(211,889)	0	(211,889)	
51102 ADMINISTRATOR SALARIES	3,039,161	3,039,161	3,039,161	3,039,161	3,030,142	237,579	0	9,019	99.7%	9,019	0	9,019	0	9,019	
51106 TEAM/CURRICULUM LEADERS	46,924	46,924	46,924	46,924	51,396	4,822	0	(4,472)	109.5%	(4,472)	0	(4,472)	0	(4,472)	
51110 TEACHER SALARIES	19,134,608	19,134,608	19,134,608	19,134,608	18,653,855	2,696,064	0	480,753	97.5%	271,057	20,583	250,474	0	250,474	
51111 TEACHER TURNOVER SAVINGS	(200,000)	(200,000)	(200,000)	(200,000)	0	0	0	(200,000)	0.0%	9,696	0	9,696	0	9,696	
51124 PARAPROFESSIONAL SALARIES	1,254,631	1,359,631	1,359,631	1,405,006	1,405,006	139,164	0	(45,375)	103.3%	(45,375)	2,078	(47,453)	0	(47,453)	
51126 TUTORS	36,993	36,993	36,993	21,828	21,828	(6,165)	0	15,165	59.0%	15,165	0	15,165	0	15,165	
51130 SUBSTITUTES - ST	375,000	375,000	375,000	358,264	358,264	53,740	0	16,736	95.5%	16,736	0	16,736	0	16,736	
51131 SUBSTITUTES - LT	0	0	0	103,423	103,423	17,089	0	(103,423)	0.0%	(103,423)	0	(103,423)	0	(103,423)	
51140 CLERICAL SALARIES	1,947,509	1,947,509	1,947,509	1,977,793	1,977,793	221,858	0	(30,284)	101.6%	(30,284)	0	(30,284)	0	(30,284)	
51145 NURSES SALARIES	391,694	380,027	380,027	382,887	29,323	29,323	0	(2,860)	100.8%	(2,860)	2,096	(4,956)	0	(4,956)	
51150 CUSTODIAN SALARIES	960,461	960,461	960,461	849,923	92,734	17,470	0	110,538	88.5%	110,538	0	110,538	0	110,538	
51155 MAINTENANCE SALARIES	227,166	227,166	227,166	221,218	114,661	13,166	0	5,948	97.4%	5,948	0	5,948	0	5,948	
51160 MONITORS	102,995	102,995	102,995	114,661	114,661	13,166	0	(11,666)	111.3%	(11,666)	(26,077)	14,411	0	14,411	
51170 COACHES	381,992	381,992	381,992	346,865	120,267	120,267	0	35,127	90.8%	35,127	0	35,127	0	35,127	
51175 CURRIER/MESSANGER SALARIES	12,024	12,024	12,024	11,965	11,965	2,991	0	59	99.5%	59	0	59	0	59	
51300 EXTENDED DUTY	228,336	228,336	228,336	222,778	33,782	33,782	0	5,558	97.6%	5,558	0	5,558	0	5,558	
51350 STUDENT SAFETY SALARIES	47,408	47,408	47,408	47,526	3,656	3,656	0	(118)	100.2%	(118)	0	(118)	0	(118)	
51630 OVERTIME	61,000	61,000	61,000	35,020	2,877	2,877	0	25,980	57.4%	25,980	15,000	10,980	0	10,980	
51900 OCC./PHYSICAL THERAPY SALARIES	292,014	284,077	284,077	284,412	13,779	13,779	0	(335)	100.1%	(335)	0	(335)	0	(335)	
TOTAL SALARIES	28,339,916	28,425,312	28,425,312	28,118,962	3,694,196	3,694,196	0	306,350	98.9%	306,350	13,680	292,670	0	292,670	
52100 GROUP LIFE INSURANCE	72,000	72,000	72,000	73,651	6,470	6,470	0	(1,651)	102.3%	(1,651)	0	(1,651)	0	(1,651)	
52210 SOCIAL SEC/MEDICARE	727,027	727,027	727,027	714,693	82,394	82,394	0	12,334	98.3%	12,334	0	12,334	0	12,334	
52300 PENSION CONTRIBUTION	445,297	445,297	445,297	448,784	541	541	0	(3,487)	100.8%	(3,487)	(191,141)	(191,141)	0	(191,141)	
52500 TUITION	2,500	2,500	2,500	0	0	0	0	2,500	0.0%	2,500	0	2,500	0	2,500	
52600 UNEMPLOYMENT	15,000	15,000	15,000	10,171	72	72	0	4,829	67.8%	4,829	0	4,829	0	4,829	
52700 WORKERS' COMPENSATION	216,622	216,622	216,622	216,602	0	0	0	20	100.0%	20	0	20	0	20	
52800 HEALTH INSURANCE	6,117,473	6,163,373	6,163,373	6,226,386	(112,488)	(112,488)	0	(63,013)	101.0%	(63,013)	0	(63,013)	0	(63,013)	

BROOKFIELD PUBLIC SCHOOLS
YTD BUDGET REPORT
JUNE 2021

FINAL

ACCOUNT DESCRIPTION	ORIGINAL		REVISED		YTD ACTUAL		MTD ACTUAL		ENCUMBRANCE /REQ	AVAILABLE BUDGET		% USED	OPERATING VARIANCE		VARIANCES	
	APPROP		BUDGET							BUDGET						
52950 DISABILITY INSURANCE	163,000		163,000		176,722		15,432		0	(13,722)	108.4%	(13,722)	0	(13,722)	0	(13,722)
TOTAL EMPLOYEE BENEFITS	7,758,919		7,804,819		7,867,009		(7,579)		0	(62,190)	100.8%	(249,844)	0	(249,844)	0	(249,844)
53020 LEGAL FEES	175,000		175,000		128,405		33,112		0	46,595	73.4%	46,595	0	46,595	0	46,595
53200 PROFESSIONAL EDUCATIONAL SVS	102,617		72,617		58,616		19,192		0	14,001	80.7%	14,001	14,001	0	0	0
53300 OTHER PROFESSIONAL SERVICES	876,495		654,374		1,078,582		145,919		0	(424,208)	164.8%	(424,208)	(424,208)	0	(204,153)	(204,153)
53400 TECHNICAL SERVICES	33,000		33,000		37,284		3,091		0	(4,284)	113.0%	(4,284)	0	(4,284)	0	(4,284)
TOTAL PROFESSIONAL/TECHNICAL SERVICES	1,187,112		934,991		1,302,887		201,314		0	(367,896)	139.3%	(367,896)	(367,896)	0	(206,054)	(161,842)
54300 MAINTENANCE & UTILITIES	83,850		83,850		65,392		11,938		0	18,458	78.0%	18,458	0	18,458	0	18,458
54301 BLDG & MAINTENANCE	170,000		170,000		199,027		10,437		11,688	(40,715)	124.0%	(40,715)	(40,715)	0	(28,371)	(12,344)
54402 SERVICES-RENTAL	38,800		38,800		47,999		4,000		0	(9,199)	123.7%	(9,199)	(9,199)	0	(6,198)	(3,001)
54930 SERVICES-COPIERS	145,000		145,000		95,667		12,583		0	49,333	66.0%	49,333	49,333	0	49,333	49,333
TOTAL PURCHASED PROPERTY SERVICES	437,650		437,650		408,085		38,958		11,688	17,877	95.9%	17,877	17,877	0	(34,569)	52,446
55100 PUPIL TRANSPORTATION	2,265,709		2,242,915		2,141,058		224,527		0	101,857	95.5%	101,857	101,857	0	75,702	26,155
55108 TRANSPORTATION-SPED IN TOWN	106,860		53,500		34,202		602		0	19,298	63.9%	19,298	19,298	0	19,298	19,298
55109 TRANSPORT-SPED OUT TOWN	986,742		986,742		563,224		149,448		1,291	422,227	57.2%	422,227	422,227	0	17,813	404,414
55150 TRANSPORT-ATHLETICS	128,417		128,417		58,974		17,451		0	69,443	45.9%	69,443	69,443	0	69,443	69,443
55155 TRANSPORTATION-FIELD TRIPS	27,300		27,300		3,000		3,000		0	24,300	11.0%	24,300	24,300	0	23,800	500
TOTAL TRANSPORTATION	3,515,028		3,438,874		2,800,458		395,028		1,291	637,125	81.5%	637,125	637,125	0	117,315	519,810
55200 PROPERTY LIABILITY INSURANCE	223,500		223,500		219,157		0		0	4,343	98.1%	4,343	4,343	0	4,343	4,343
55300 TELEPHONE	94,000		94,000		95,531		8,515		0	(1,531)	101.6%	(1,531)	0	(1,531)	0	(1,531)
55301 POSTAGE	23,826		23,826		15,334		1,646		0	8,492	64.4%	8,492	8,492	0	8,492	8,492
55325 DATA LINE	65,416		65,416		64,627		2,091		0	789	98.8%	789	789	0	789	789
55500 FORMS & PRINTING	3,200		3,200		849		0		0	2,351	26.5%	2,351	2,351	0	2,351	2,351
55604 TUITION-VOCATIONAL/AGRI	68,230		68,230		64,817		0		0	3,413	95.0%	3,413	3,413	0	3,413	3,413
55610 MAGNET SCHOOL TUITION	91,400		91,400		88,700		0		0	2,700	97.0%	2,700	2,700	0	2,700	2,700
55630 SPECIAL EDUCATION TUITION	2,109,947		2,109,947		2,050,588		461,258		0	59,359	97.2%	59,359	59,359	0	59,359	59,359
OTHER PURCHASED SERVICES	2,679,519		2,679,519		2,599,603		473,510		0	79,916	97.0%	79,916	79,916	0	79,916	79,916
55800 TRAVEL REIMBURSEMENT	14,529		14,529		5,993		508		0	8,536	41.2%	8,536	8,536	0	8,536	8,536
56100 OFFICE SUPPLIES	20,032		20,032		15,052		1,850		0	4,980	75.1%	4,980	4,980	0	4,980	4,980
56110 SUPPLIES-INSTRUCTIONAL	381,308		381,308		295,015		29,312		876	85,417	77.6%	85,417	85,417	0	(8,965)	94,382
56112 SUPPLIES-CUSTODIAL	77,500		94,979		87,924		13,229		0	7,055	92.6%	7,055	7,055	0	7,055	7,055
56114 SUPPLIES-MAINTENANCE	20,000		20,000		58,272		7,740		0	(38,272)	291.4%	(38,272)	(38,272)	0	(8,218)	(30,054)
56205 FUEL -TRANSPORTATION	158,750		158,750		82,103		11,202		0	76,647	51.7%	76,647	76,647	0	36,180	40,467
56220 HEATING OIL	590,000		590,000		572,107		82,546		0	17,893	97.0%	17,893	17,893	0	17,893	17,893
56255 PROPANE	250,000		250,000		291,539		5,319		0	(41,539)	116.6%	(41,539)	0	(41,539)	0	(41,539)
56290 SUPPLIES-OTHER	6,000		6,000		5,092		353		0	908	84.9%	908	908	0	908	908
56292 WATER/SEWER	137,457		137,457		130,199		36,218		0	7,258	94.7%	7,258	7,258	0	(10,637)	17,895
56294 REFUSE/RECYCLE	83,409		83,409		83,409		0		0	0	100.0%	0	0	0	0	0
	36,000		36,000		37,263		6,501		0	(1,263)	103.5%	(1,263)	(1,263)	0	(1,263)	(1,263)

BROOKFIELD PUBLIC SCHOOLS
YTD BUDGET REPORT
JUNE 2021

FINAL

ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCE /REQ	AVAILABLE BUDGET	% USED	OPERATING VARIANCE	VARIANCES	
									COVID	OPERATIONS
56400 BOOKS AND PERIODICALS	18,945	18,945	13,350	0	0	5,595	70.5%	5,595	0	5,595
56410 TEXTBOOKS	205,073	205,073	181,561	22,222	0	23,512	88.5%	23,512	0	23,512
56420 LIBRARY BOOKS	28,115	28,115	26,397	2,397	0	1,718	93.9%	1,718	0	1,718
57330 FURNITURE AND FIXTURES	18,027	18,027	258,169	21,057	310	(240,452)	1433.8%	(240,452)	(226,724)	(13,728)
57344 INSTRUCTIONAL EQUIPMENT-NEW	38,300	38,300	36,516	3,256	0	1,784	95.3%	1,784	0	1,784
57345 INSTRUCTIONAL EQUIP-REPL	27,026	27,026	23,500	7,520	0	3,526	87.0%	3,526	0	3,526
57350 TECHNOLOGY SOFTWARE	270,604	270,604	272,212	3,309	0	(1,608)	100.6%	(1,608)	0	(1,608)
57390 OTHER EQUIPMENT	77,406	186,306	244,816	900	0	(58,510)	131.4%	(58,510)	(47,383)	(11,127)
58100 TRAVEL/CONT. ED/DUES	79,587	79,587	64,423	4,957	0	15,164	80.9%	15,164	0	15,164
58414 CONTINGENCY	43,014	113,614	0	0	0	113,614	0.0%	113,614	97,806	15,808
REQUIRED ACTIONS TBD	0	0	0	0	0	0	0.0%	0	0	0
TOTAL SUPPLIES AND OTHER	2,581,082	2,778,061	2,784,912	260,396	1,186	(8,037)	100.3%	(8,037)	(167,941)	159,904
TOTAL REVENUES	(1,061,766)	(1,061,766)	(722,544)	(42,353)	0	(339,222)	68.1%	(339,222)	(127,333)	(211,889)
TOTAL EXPENSES	46,499,226	46,499,226	45,881,916	5,055,823	14,165	603,145	98.7%	415,491	(277,569)	693,060
NET EXPENSES	45,437,460	45,437,460	45,159,372	5,013,470	14,165	263,923	99.4%	76,269	(404,902)	481,171

Note: Variances shown for discussion purposes only.