



Brookfield Public Schools
BUSINESS OFFICE



To: Board of Education Finance Committee

December 14, 2020

From: Ken Post, Director of Business Operations

Subject: November 2020 Financial Report

Attached is the November 2020 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 an \$234,145 budget deficit.

Most of the budget variances are included in the accompanying report on savings and Covid related expenses. The most significant expenses were for furniture, \$226,724 (shields, partitions, desks, etc.) and Professional Services \$215,572 (Special Education and Covid). The most significant savings are from vacancies (\$163,001) and leaves of absence (\$53,997).

Note: Not all costs identified on the Covid report are noted as variances on the Financial Report. Some costs were financed by grants and some were accounted for with budget transfers.

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

BROOKFIELD PUBLIC SCHOOLS
YTD BUDGET REPORT
NOVEMBER 2020

ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCE /REQ	AVAILABLE BUDGET	% USED	PROJECTED OPERATING VARIANCE	VARIANCES	
									COVID	OPERATIONS
43150 MEDICAID REIMBURSEMENT	(50,000)	(50,000)	(10,398)	(90)	0	(39,602)	20.8%	0	0	0
43300 SPED EXCESS COST GRANT	(758,803)	(758,803)	0	0	0	(758,803)	0.0%	0	0	0
43301 HEALTH SERVICES GRANT	(13,887)	(13,887)	0	0	0	(13,887)	0.0%	0	0	0
43302 TEAM MENTOR REIMBURSEMENT	(6,750)	(6,750)	0	0	0	(6,750)	0.0%	0	0	0
43303 MAGNET SCHOOL TRANS GRANT	(30,000)	(30,000)	(983)	0	0	(29,017)	3.3%	0	0	0
43304 ADULT EDUCATION GRANT	(4,500)	(4,500)	(3,363)	0	0	(1,137)	74.7%	0	0	0
44311 PRE-K TUITION	(56,000)	(56,000)	(12,567)	(4,664)	0	(43,433)	22.4%	(9,527)	(9,527)	0
44705 BUILDING USE REVENUES	(20,000)	(20,000)	0	0	0	(20,000)	0.0%	(10,000)	(10,000)	0
48200 ERATE	(59,826)	(59,826)	0	0	0	(59,826)	0.0%	0	0	0
48803 PARKING FEES	0	0	(11,625)	(750)	0	11,625	100.0%	11,625	0	11,625
48940 CHROMEBOOK REVENUES	(32,000)	(32,000)	(21,480)	(5,645)	0	(10,520)	67.1%	0	0	0
49103 TRANSFER FROM CAFETERIA FUND	(30,000)	(30,000)	0	0	0	(30,000)	100.0%	0	0	0
TOTAL REVENUES	(1,061,766)	(1,061,766)	(60,416)	(11,149)	0	(1,001,350)	5.7%	(7,902)	(19,527)	11,625
51102 ADMINISTRATOR SALARIES	3,039,161	3,039,161	1,279,925	232,714	0	1,759,236	42.1%	0	0	0
51106 TEAM/CURRICULUM LEADERS	46,924	46,924	16,106	4,547	0	30,818	34.3%	0	0	0
51110 TEACHER SALARIES	19,134,608	19,134,608	5,653,207	1,593,587	0	13,481,401	29.5%	157,874	20,583	137,291
51111 TEACHER TURNOVER SAVINGS	(200,000)	(200,000)	0	0	0	(200,000)	0.0%	9,696	0	9,696
51124 PARAPROFESSIONAL SALARIES	1,254,631	1,359,631	486,334	137,926	0	873,297	35.8%	2,078	2,078	0
51126 TUTORS	36,993	36,993	8,183	3,766	0	28,810	22.1%	0	0	0
51130 SUBSTITUTES - ST	375,000	375,000	87,407	28,445	171,737	115,856	69.1%	0	0	0
51131 SUBSTITUTES - LT	0	0	13,297	5,345	85,418	(98,715)	0.0%	0	0	0
51140 CLERICAL SALARIES	1,947,509	1,947,509	740,727	146,670	31,231	1,175,551	39.6%	3,109	0	3,109
51145 NURSES SALARIES	391,694	380,027	124,296	38,310	0	255,731	32.7%	2,096	2,096	0
51150 CUSTODIAN SALARIES	960,461	960,461	330,959	56,385	8,974	620,528	35.4%	32,453	0	32,453
51155 MAINTENANCE SALARIES	227,166	227,166	86,795	17,820	0	140,371	38.2%	11,366	0	11,366
51160 MONITORS	102,995	102,995	25,398	9,568	0	77,597	24.7%	2,851	(1,104)	3,955
51170 COACHES	381,992	381,992	143,136	143,136	0	238,856	37.5%	0	0	0
51175 CURRIER/MESSANGER SALARIES	12,024	12,024	2,991	0	8,974	59	99.5%	0	0	0
51300 EXTENDED DUTY	228,336	228,336	119,303	19,308	0	109,033	52.2%	0	0	0
51350 STUDENT SAFETY SALARIES	47,408	47,408	20,107	3,656	0	27,301	42.4%	0	0	0
51630 OVERTIME	61,000	61,000	18,735	1,550	0	42,265	30.7%	0	0	0
51900 OCC./PHYSICAL THERAPY SALARIES	292,014	284,077	97,185	27,479	0	186,892	34.2%	0	0	0
TOTAL SALARIES	28,339,916	28,425,312	9,254,091	2,470,212	306,334	18,864,887	33.6%	221,523	23,653	197,870
52100 GROUP LIFE INSURANCE	72,000	72,000	35,105	5,958	36,785	110	99.8%	0	0	0
52210 SOCIAL SEC/MEDICARE	727,027	727,027	253,472	61,554	3,519	470,036	35.3%	0	0	0
52300 PENSION CONTRIBUTION	445,297	445,297	444,536	568	0	761	99.8%	0	0	0
52500 TUITION	2,500	2,500	0	0	0	2,500	0.0%	0	0	0
52600 UNEMPLOYMENT	15,000	15,000	5,805	5,805	9,195	0	100.0%	0	0	0
52700 WORKERS' COMPENSATION	216,622	216,622	216,602	0	0	20	100.0%	20	0	20
52800 HEALTH INSURANCE	6,117,473	6,163,373	3,356,997	521,544	1,436,171	1,370,205	77.8%	(20,116)	0	(20,116)
52950 DISABILITY INSURANCE	163,000	163,000	86,269	14,847	76,731	76,731	100.0%	0	0	0

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TOTAL EMPLOYEE BENEFITS	7,758,919	7,804,819	4,398,786	610,276	1,562,401	1,920,363	76.4%	(20,096)	0	(20,096)
53020 LEGAL FEES	175,000	175,000	51,769	7,876	53,361	69,870	60.1%	0	0	0
53200 PROFESSIONAL EDUCATIONAL SVS	102,617	72,617	477	323	2,563	69,577	4.2%	30,000	30,000	0
53300 OTHER PROFESSIONAL SERVICES	876,495	654,374	456,941	150,407	413,005	(215,572)	132.9%	(215,572)	(106,192)	(109,380)
53400 TECHNICAL SERVICES	33,000	33,000	18,153	4,494	6,900	7,947	75.9%	0	0	0
TOTAL PROFESSIONAL/TECHNICAL SERVICES	1,187,112	934,991	527,340	163,100	475,829	(68,178)	107.3%	(185,572)	(76,192)	(109,380)
54300 MAINTENANCE & UTILITIES	83,850	83,850	29,103	13,667	15,198	39,549	52.8%	0	0	0
54301 BLDG & MAINTENANCE	170,000	170,000	107,201	1,931	39,528	23,271	86.3%	(28,371)	(28,371)	0
54402 SERVICES-RENTAL	38,800	38,800	21,551	1,784	5,859	11,390	70.6%	0	0	0
54930 SERVICES-COPIERS	145,000	145,000	27,581	0	117,419	0	100.0%	12,000	0	12,000
TOTAL PURCHASED PROPERTY SERVICES	437,650	437,650	185,436	17,382	178,004	74,210	83.0%	(16,371)	(28,371)	12,000
55100 PUPIL TRANSPORTATION	2,265,709	2,242,915	441,515	7,248	1,734,212	67,188	97.0%	70,182	52,077	18,105
55108 TRANSPORTATION-SPED IN TOWN	106,860	53,500	33,600	33,600	0	19,900	62.8%	19,900	0	19,900
55109 TRANSPORT-SPED OUT TOWN	986,742	986,742	145,069	87,529	627,960	213,713	78.3%	0	0	0
55150 TRANSPORT-ATHLETICS	128,417	128,417	4,216	4,216	40,784	83,417	35.0%	0	0	0
55155 TRANSPORTATION-FIELD TRIPS	27,300	27,300	0	0	27,300	0	0.0%	0	0	0
TOTAL TRANSPORTATION	3,515,028	3,438,874	624,400	132,593	2,402,956	411,518	88.0%	90,082	52,077	38,005
55200 PROPERTY LIABILITY INSURANCE	223,500	223,500	216,641	0	2,194	4,665	97.9%	4,665	0	4,665
55300 TELEPHONE	94,000	94,000	44,439	6,370	38,061	11,500	87.8%	0	0	0
55301 POSTAGE	23,826	23,826	4,307	1,064	14,851	4,668	80.4%	0	0	0
55325 DATA LINE	65,416	65,416	15,842	105	16,015	33,559	48.7%	0	0	0
55500 FORMS & PRINTING	3,200	3,200	849	0	0	2,351	26.5%	0	0	0
55604 TUITION-VOCATIONAL/AGRI	68,230	68,230	51,172	0	17,058	0	100.0%	0	0	0
55610 MAGNET SCHOOL TUITION	91,400	91,400	0	0	96,800	(5,400)	105.9%	(5,400)	0	(5,400)
55630 SPECIAL EDUCATION TUITION	2,109,947	2,109,947	812,903	322,276	1,373,485	(76,441)	103.6%	(42,441)	0	(42,441)
OTHER PURCHASED SERVICES	2,679,519	2,679,519	1,146,153	329,815	1,558,464	(25,098)	100.9%	(43,176)	0	(43,176)
55800 TRAVEL REIMBURSEMENT	14,529	14,529	1,552	325	4,078	8,899	38.8%	0	0	0
56100 OFFICE SUPPLIES	20,032	20,032	7,146	2,024	4,448	8,438	57.9%	0	0	0
56110 SUPPLIES-INSTRUCTIONAL	381,308	445,208	110,087	27,554	124,232	210,889	52.6%	(8,965)	(8,965)	0
56112 SUPPLIES-CUSTODIAL	77,500	94,979	49,997	3,101	45,978	(996)	101.0%	0	0	0
56114 SUPPLIES-MAINTENANCE	20,000	20,000	23,903	6,132	7,087	(10,990)	155.0%	(10,990)	0	(10,990)
56205 FUEL -TRANSPORTATION	158,750	158,750	13,953	0	142,397	2,400	98.5%	27,135	27,135	0
56220 ELECTRIC	590,000	590,000	162,593	41,335	412,407	15,000	97.5%	11,000	0	11,000
56240 HEATING OIL	250,000	250,000	29,034	29,034	220,966	0	100.0%	0	0	0
56255 PROPANE	6,000	6,000	1,630	164	3,870	500	91.7%	0	0	0
56290 SUPPLIES-OTHER	137,457	137,457	56,435	13,186	18,483	62,539	54.5%	(10,637)	(10,637)	0
56292 WATER/SEWER	83,409	83,409	41,705	0	41,704	0	100.0%	0	0	0
56294 REFUSE/RECYCLE	36,000	36,000	13,422	3,085	22,578	0	100.0%	0	0	0
56400 BOOKS AND PERIODICALS	18,945	18,945	9,800	0	3,071	6,074	67.9%	0	0	0

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56410 TEXTBOOKS	205,073	205,073	112,725	23,330	28,832	63,516	69.0%	0	0	0
56420 LIBRARY BOOKS	28,115	28,115	17,355	4,061	5,931	4,829	82.8%	0	0	0
57330 FURNITURE AND FIXTURES	18,027	18,027	227,845	1,517	5,187	(215,005)	1292.7%	(226,724)	(226,724)	0
57344 INSTRUCTIONAL EQUIPMENT-NEW	38,300	38,300	12,123	10,508	11,961	14,216	62.9%	0	0	0
57345 INSTRUCTIONAL EQUIP-REPL	27,026	27,026	11,215	2,524	68	15,743	41.7%	0	0	0
57390 OTHER EQUIPMENT	348,010	393,010	377,567	59,648	68,895	(53,452)	113.6%	(53,452)	(47,383)	(6,069)
58100 TRAVEL/CONT.ED/DUES	79,587	79,587	53,309	5,288	5,329	20,949	73.7%	0	0	0
58414 CONTINGENCY	43,014	113,614	0	0	0	113,614	0.0%	0	0	0
REQUIRED ACTIONS TBD	0	0	0	0	0	0	0.0%	0	0	0
TOTAL SUPPLIES AND OTHER	2,581,082	2,778,061	1,333,396	232,816	1,177,502	267,163	90.4%	(272,633)	(266,574)	(6,059)
TOTAL REVENUES	(1,061,766)	(1,061,766)	(60,416)	(11,149)	0	(1,001,350)	5.7%	(7,902)	(19,527)	11,625
TOTAL EXPENSES	46,499,226	46,499,226	17,469,602	3,956,194	7,661,490	21,444,865	54.0%	(226,243)	(295,407)	69,164
NET EXPENSES	45,437,460	45,437,460	17,409,186	3,945,045	7,661,490	20,443,515	55.2%	(234,145)	(314,934)	80,789

Note: Variances shown for discussion purposes only.