



Brookfield Public Schools  
BUSINESS OFFICE



To: Board of Education Finance Committee

January 7, 2022

From: Ken Post, Director of Business Operations

Subject: December 2021 Financial Report

Attached is the December 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 \$47,921 budget surplus. The most significant changes from last month's report are an increase of \$41,720 in Regular Transportation costs and an increase of \$26,910 in Special Education Transportation. Increased salary savings from leaves and vacancies are offset by an increased estimate of Substitute costs.

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 (\$167,403).

The savings are partially offset by projected overages in Substitutes (\$89,609), Professional Services (\$70,742), Special Education Transportation (54,581), Special Education Tuition (\$81,527), and Regular Ed Transportation (\$41,720). We have also incurred \$38,031 in unbudgeted Covid related costs for isolation room monitors, cleaning, contact tracing, and music/band related PPE.

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

**BROOKFIELD PUBLIC SCHOOLS**  
**YTD BUDGET REPORT**  
**DECEMBER 2021**

ACCOUNT DESCRIPTION	ORIGINAL		REVISED		YTD ACTUAL	MTD ACTUAL	ENCUMBRANCE		AVAILABLE		% USED	OPERATING		VARIANCES	
	APPROP	BUDGET	BUDGET	BUDGET			/REQ	BUDGET		VARIANCE		COVID	OPERATIONS		
43150 MEDICAID REIMBURSEMENT	(50,000)	(50,000)	(50,000)	(50,000)	(8,261)	0	0	(41,739)	16.5%	0	0	0	0	0	0
43300 SPED EXCESS COST GRANT	(587,387)	(587,387)	(587,387)	(587,387)	0	0	0	(587,387)	0.0%	0	0	0	0	0	0
43301 HEALTH SERVICES GRANT	(8,662)	(8,662)	(8,662)	(8,662)	0	0	0	(8,662)	0.0%	0	0	0	0	0	0
43302 TEAM MENTOR REIMBURSEMENT	(6,750)	(6,750)	(6,750)	(6,750)	0	0	0	(6,750)	0.0%	0	0	0	0	0	0
43303 MAGNET SCHOOL TRANS GRANT	(30,000)	(30,000)	(30,000)	(30,000)	(18,945)	0	0	(11,055)	63.2%	0	0	0	0	0	0
43304 ADULT EDUCATION GRANT	(4,500)	(4,500)	(4,500)	(4,500)	(3,527)	0	0	(973)	78.4%	0	0	0	0	0	0
44310 TUITION FOR INDIVIDUALS - REG. ED.	0	0	0	0	(7,104)	0	0	7,104	100.0%	0	0	7,104	0	0	0
44311 PRE-K TUITION	(56,000)	(56,000)	(56,000)	(56,000)	(33,141)	0	0	(22,859)	59.2%	0	0	(10,000)	0	0	(10,000)
44705 BUILDING USE REVENUES	(20,000)	(20,000)	(20,000)	(20,000)	(1,068)	0	0	(18,932)	5.3%	0	0	(10,000)	0	0	(10,000)
45108 LIBRARY BOOK FEES	0	0	0	0	(751)	0	0	751	100.0%	0	0	751	0	0	751
48200 ERATE	(46,706)	(46,706)	(46,706)	(46,706)	(37,908)	0	0	(8,798)	81.2%	0	0	122,075	0	0	122,075
48803 PARKING FEES	(10,000)	(10,000)	(10,000)	(10,000)	(17,565)	0	0	7,565	100.0%	0	0	0	0	0	0
48940 CHROMEBOOK REVENUES	(32,000)	(32,000)	(32,000)	(32,000)	(32,610)	0	0	610	101.9%	0	0	610	0	0	610
49103 TRANSFER FROM CAFETERIA FUND	(30,000)	(30,000)	(30,000)	(30,000)	0	0	0	(30,000)	100.0%	0	0	0	0	0	0
TOTAL REVENUES	(882,005)	(882,005)	(882,005)	(882,005)	(160,880)	0	0	(721,125)	18.2%	0	0	120,540	0	0	120,540
51102 ADMINISTRATOR SALARIES	3,098,724	3,098,724	3,098,724	3,098,724	1,554,541	238,839	0	1,544,183	50.2%	0	0	0	0	0	0
51106 TEAM/CURRICULUM LEADERS	47,392	47,392	47,392	47,392	21,639	7,565	0	25,753	45.7%	0	0	0	0	0	0
51110 TEACHER SALARIES	19,716,759	19,700,910	19,700,910	19,700,910	7,483,579	1,633,347	0	12,217,331	38.0%	0	0	190,675	0	0	190,675
51111 TEACHER TURNOVER SAVINGS	(200,000)	(200,000)	(200,000)	(200,000)	0	0	0	(200,000)	0.0%	0	0	51,819	0	0	51,819
51124 PARAPROFESSIONAL SALARIES	1,406,543	1,470,753	1,470,753	1,470,753	627,464	124,840	0	843,289	42.7%	0	0	28,684	0	0	28,684
51126 TUTORS	0	0	0	0	0	0	0	0	0.0%	0	0	0	0	0	0
51130 SUBSTITUTES - ST	375,000	385,704	385,704	385,704	238,372	105,862	0	98,054	74.6%	0	0	(20,739)	0	0	(20,739)
51131 SUBSTITUTES - LT	0	0	0	0	58,586	16,925	0	62,994	0.0%	0	0	(68,870)	0	0	(68,870)
51140 CLERICAL SALARIES	2,004,704	2,039,554	2,039,554	2,039,554	907,954	165,718	0	23,006	45.6%	0	0	0	0	0	0
51145 NURSES SALARIES	399,792	399,792	399,792	399,792	163,112	35,610	0	236,680	40.8%	0	0	21,375	0	0	21,375
51150 CUSTODIAN SALARIES	972,144	972,144	972,144	972,144	457,906	75,157	0	508,120	47.7%	0	0	4,474	0	0	4,474
51155 MAINTENANCE SALARIES	230,537	230,537	230,537	230,537	115,645	17,690	0	114,892	50.2%	0	0	0	0	0	0
51160 MONITORS	114,751	114,751	114,751	114,751	62,544	14,752	0	52,207	54.5%	0	0	(9,266)	0	0	(9,266)
51170 COACHES	403,397	403,397	403,397	403,397	165,574	18,769	0	237,823	41.0%	0	0	0	0	0	0
51175 CURRIER/MESSANGER SALARIES	12,372	12,372	12,372	12,372	6,118	3,059	0	6,118	98.9%	0	0	0	0	0	0
51300 EXTENDED DUTY	234,757	222,491	222,491	222,491	89,339	18,766	0	133,152	40.2%	0	0	(6,014)	0	0	(6,014)
51350 STUDENT SAFETY SALARIES	48,714	48,714	48,714	48,714	24,298	3,738	0	24,416	49.9%	0	0	0	0	0	0
51630 OVERTIME	61,000	61,000	61,000	61,000	29,267	5,544	0	31,733	48.0%	0	0	0	0	0	0
51900 OCC./PHYSICAL THERAPY SALARIES	301,748	301,748	301,748	301,748	129,357	26,671	0	172,391	42.9%	0	0	4,740	0	0	4,740
TOTAL SALARIES	29,228,334	29,309,983	29,309,983	29,309,983	12,135,295	2,512,852	0	147,514	41.9%	0	0	196,878	0	0	196,878
52100 GROUP LIFE INSURANCE	70,853	70,853	70,853	70,853	38,128	6,732	0	33,887	101.6%	0	0	0	0	0	0
52210 SOCIAL SEC/MEDICARE	738,240	738,240	738,240	738,240	331,266	63,181	0	2,500	45.2%	0	0	0	0	0	0
52300 PENSION CONTRIBUTION	326,400	326,400	326,400	326,400	324,266	917	0	2,134	99.3%	0	0	0	0	0	0
52500 TUITION	2,500	2,500	2,500	2,500	0	0	0	2,500	0.0%	0	0	0	0	0	0
52600 UNEMPLOYMENT	15,000	15,000	15,000	15,000	2,159	383	0	12,841	100.0%	0	0	0	0	0	0
52700 WORKERS' COMPENSATION	185,108	185,108	185,108	185,108	185,090	0	0	18	100.0%	0	0	18	0	0	18

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	APPROP	BUDGET	BUDGET	BUDGET				BUDGET	% USED			COVID	OPERATIONS
52800 HEALTH INSURANCE	6,525,498	6,543,204	4,132,357	1,246,234	1,550,950	859,897	86.9%	0	0	0	0	0	
52950 DISABILITY INSURANCE	173,240	173,240	95,522	16,218	77,718	0	100.0%	0	0	0	0	0	
TOTAL EMPLOYEE BENEFITS	8,036,839	8,054,545	5,108,788	1,333,665	1,677,896	1,267,861	84.3%	18	18	18	0	0	
53020 LEGAL FEES	175,000	175,000	93,528	26,106	84,433	(2,961)	101.7%	0	0	0	0	0	
53200 PROFESSIONAL EDUCATIONAL SVS	164,555	164,555	9,566	1,972	1,297	153,692	6.6%	0	0	0	0	0	
53300 OTHER PROFESSIONAL SERVICES	765,423	666,068	452,091	78,405	282,761	(68,784)	110.3%	(8,704)	(62,038)	(8,704)	(62,038)	0	
53400 TECHNICAL SERVICES	41,050	41,050	14,894	689	26,239	(83)	100.2%	0	0	0	0	0	
TOTAL PROFESSIONAL/TECHNICAL SERVICES	1,146,028	1,046,673	570,079	107,172	394,730	81,864	92.2%	(70,742)	(62,038)	(8,704)	(62,038)	0	
54300 MAINTENANCE & UTILITIES	88,919	88,919	45,811	17,659	16,905	26,203	70.5%	0	0	0	0	0	
54301 BLDG & MAINTENANCE	167,700	167,700	75,775	7,027	32,561	59,364	64.6%	0	0	0	0	0	
54402 SERVICES-RENTAL	39,000	39,000	21,267	1,415	4,963	12,770	67.3%	(5,620)	0	(5,620)	0	0	
54930 SERVICES-COPIERS	146,377	146,377	54,846	25,403	90,154	1,377	99.1%	15,000	15,000	0	15,000	0	
TOTAL PURCHASED PROPERTY SERVICES	441,996	441,996	197,699	51,504	144,583	99,714	77.4%	9,380	15,000	(5,620)	15,000	0	
55100 PUPIL TRANSPORTATION	2,336,028	2,336,028	2,265,808	1,123,440	217,335	(147,115)	106.3%	(41,720)	(41,720)	0	(41,720)	0	
55108 TRANSPORTATION-SPED IN TOWN	88,845	88,845	82,949	0	6,096	(200)	100.2%	5,896	5,896	0	5,896	0	
55109 TRANSPORT-SPED OUT TOWN	700,964	700,964	233,637	70,505	521,908	(54,581)	107.8%	(54,581)	(54,581)	0	(54,581)	0	
55150 TRANSPORT-ATHLETICS	138,508	138,508	46,797	5,826	13,470	78,241	43.5%	0	0	0	0	0	
55155 TRANSPORTATION-FIELD TRIPS	32,155	32,155	0	0	0	32,155	0.0%	0	0	0	0	0	
TOTAL TRANSPORTATION	3,296,500	3,296,500	2,629,191	1,199,771	758,809	(91,500)	102.8%	(90,405)	(90,405)	0	(90,405)	0	
55200 PROPERTY LIABILITY INSURANCE	227,300	227,300	226,338	0	1,130	(168)	100.1%	0	0	0	0	0	
55300 TELEPHONE	94,000	94,000	51,824	7,439	41,044	1,132	98.8%	0	0	0	0	0	
55301 POSTAGE	21,126	21,126	4,865	245	14,655	1,606	92.4%	0	0	0	0	0	
55325 DATA LINE	64,616	64,616	46,694	211	15,872	2,050	96.8%	0	0	0	0	0	
55500 FORMS & PRINTING	2,050	2,050	0	0	1,011	1,039	49.3%	0	0	0	0	0	
55604 TUITION-VOCATIONAL/AGRI	68,230	68,230	61,407	0	6,823	6,823	90.0%	0	6,823	0	6,823	0	
55610 MAGNET SCHOOL TUITION	86,000	86,000	0	0	0	86,000	0.0%	0	0	0	0	0	
55630 SPICAL EDUCATION TUITION	2,237,097	2,237,097	1,105,793	197,113	1,212,831	(81,527)	103.6%	(81,527)	(81,527)	0	(81,527)	0	
OTHER PURCHASED SERVICES	2,800,419	2,800,419	1,496,921	205,008	1,286,543	16,955	99.4%	(74,704)	(74,704)	0	(74,704)	0	
55800 TRAVEL REIMBURSEMENT	16,860	16,860	772	152	2,780	13,308	21.1%	0	0	0	0	0	
56100 OFFICE SUPPLIES	22,639	22,639	8,272	957	4,364	10,003	55.8%	0	0	0	0	0	
56110 SUPPLIES-INSTRUCTIONAL	354,480	354,480	162,090	22,957	62,968	129,422	63.5%	0	0	0	0	0	
56112 SUPPLIES-CUSTODIAL	77,500	77,500	41,019	6,876	18,091	18,390	76.3%	0	0	0	0	0	
56114 SUPPLIES-MAINTENANCE	19,800	19,800	32,413	3,275	12,797	(25,410)	228.3%	(25,410)	(25,410)	0	(25,410)	0	
56205 FUEL -TRANSPORTATION	128,500	128,500	42,824	15,428	83,676	2,000	98.4%	0	0	0	0	0	
56220 ELECTRIC	568,000	568,000	218,498	50,793	349,502	0	100.0%	0	0	0	0	0	
56240 HEATING OIL	201,250	201,250	57,901	33,799	143,349	0	100.0%	0	0	0	0	0	
56255 PROPANE	6,000	6,000	2,054	764	3,946	0	100.0%	0	0	0	0	0	
56290 SUPPLIES-OTHER	129,678	129,678	63,989	13,578	13,799	51,890	60.0%	(8,427)	(8,427)	0	(8,427)	0	
56292 WATER/SEWER	88,184	88,184	88,186	44,092	0	(2)	100.0%	(2)	(2)	0	(2)	0	

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									COVID	OPERATIONS
56294 REFUSE/RECYCLE	35,570	35,570	25,026	7,788	837	9,707	72.7%	0	0	0
56400 BOOKS AND PERIODICALS	22,160	22,160	14,240	101	3,281	4,639	79.1%	0	0	0
56410 TEXTBOOKS	273,388	273,388	126,346	9,620	20,541	126,501	53.7%	0	0	0
56420 LIBRARY BOOKS	35,614	35,614	25,969	6,123	8,566	1,079	97.0%	0	0	0
57330 FURNITURE AND FIXTURES	14,395	14,395	3,412	2,286	6,187	4,796	66.7%	0	0	0
57344 INSTRUCTIONAL EQUIPMENT-NEW	19,245	19,245	8,865	3,484	299	10,081	47.6%	0	0	0
57345 INSTRUCTIONAL EQUIP-REPL	42,033	42,033	27,715	4,579	11,552	2,766	93.4%	0	0	0
57350 TECHNOLOGY SOFTWARE	327,527	327,527	328,354	6,791	8,378	(9,205)	102.8%	(9,205)	0	(9,205)
57390 OTHER EQUIPMENT	282,457	282,457	277,069	50,027	5,400	(12)	100.0%	0	0	0
58100 TRAVEL/CONT.FD/DUES	82,988	82,988	63,332	2,291	5,703	13,953	83.2%	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	1,618,346	285,761	766,016	363,906	86.8%	(43,044)	(8,427)	(34,617)
TOTAL REVENUES	(882,005)	(882,005)	(160,880)	(7,768)	0	(721,125)	18.2%	120,540	0	120,540
TOTAL EXPENSES	47,698,384	47,698,384	23,756,319	5,695,733	5,176,091	18,765,974	60.7%	(72,619)	(38,031)	(34,588)
NET EXPENSES	46,816,379	46,816,379	23,595,439	5,687,965	5,176,091	18,044,849	61.5%	47,921	(38,031)	85,952

Note: Variances shown for discussion purposes only.

Brookfield Public Schools  
Emerging Issues  
December 2021 Financial Report

Special Education

- One student graduated. Reduction in cost reflected in financial report.
- Mediation for one student. Unsure if this will result in increase or decrease in cost.
- Due process hearing scheduled for January. May need to increase legal fee estimate.
- One student likely to be outplaced soon. May cost as much as \$60,000.
- Another student being evaluated and may be outplaced. No cost estimate.

Revenue

- Excess cost grant initial filing was December 1. Costs will be updated in March. There might be a shortfall of \$25,000 to \$50,000. We will know more when we get the first payment from the State.

Substitutes

- Substitute costs appear to be running high.
- We will be doing a detailed analysis of the account in the next two weeks to develop a more firm estimate.

Areas of potential savings to be investigated

- Professional Development
- Instructional Supplies
- Textbooks