



Brookfield Public Schools  
BUSINESS OFFICE



To: Board of Education Finance Committee

January 11, 2021

From: Ken Post, Director of Business Operations

Subject: December 2020 Financial Report

Attached is the December 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 \$190,697 budget deficit. That is a \$43,448 decrease from the prior month's projection of \$234,145. The primary drivers of the change are the recognition of \$247,663 in savings from Special Education Transportation offset by a reduction in the anticipated Excess Cost Grant of \$184,746.

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 \$243,366 (Special Education and Covid). The most significant savings are from vacancies (\$163,001) and leaves of absence (\$63,825).

The outlook for Covid related costs have not changed since my last report. The Covid report reflects additional savings anticipated for fewer diesel fuel deliveries and loss of Building Use revenues.

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  
DECEMBER 2020

ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCE /REQ	AVAILABLE BUDGET	% USED	PROJECTED		VARIANCES	
								OPERATING VARIANCE	COVID OPERATIONS		
43150 MEDICAID REIMBURSEMENT	(50,000)	(50,000)	(11,591)	(1,193)	0	(38,409)	23.2%	(10,000)	0	(10,000)	
43300 SPED EXCESS COST GRANT	(758,803)	(758,803)	0	0	0	(758,803)	0.0%	(184,746)	0	(184,746)	
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)	(16,245)	(3,678)	0	(39,755)	29.0%	(9,527)	(9,527)	(9,527)	
44705 BUILDING USE REVENUES	(20,000)	(20,000)	0	0	0	(20,000)	0.0%	(15,000)	(15,000)	(15,000)	
45108 LIBRARY BOOK FEES	0	0	(39)	(39)	0	39	100.0%	0	0	0	
48200 ERATE	(59,826)	(59,826)	(80,120)	(80,120)	0	20,294	133.9%	20,294	0	20,294	
48803 PARKING FEES	0	0	(11,625)	0	0	11,625	100.0%	11,625	0	11,625	
48940 CHROMEBOOK REVENUES	(32,000)	(32,000)	(23,730)	(2,250)	0	(8,270)	74.2%	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)	(147,696)	(87,280)	0	(914,070)	13.9%	(187,354)	(24,527)	(162,827)	
51102 ADMINISTRATOR SALARIES	3,039,161	3,039,161	1,512,639	232,714	0	1,526,522	49.8%	0	0	0	
51106 TEAM/CURRICULUM LEADERS	46,924	46,924	22,667	6,561	0	24,257	48.3%	0	0	0	
51110 TEACHER SALARIES	19,134,608	19,134,608	7,260,651	1,607,443	0	11,873,957	37.9%	167,702	20,583	147,119	
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	605,171	118,837	0	754,460	44.5%	2,078	2,078	0	
51126 TUTORS	36,993	36,993	10,465	2,282	0	26,528	28.3%	0	0	0	
51130 SUBSTITUTES - ST	375,000	375,000	116,117	28,710	145,249	113,634	69.7%	0	0	0	
51131 SUBSTITUTES - LT	0	0	21,576	8,279	77,139	(98,715)	0.0%	0	0	0	
51140 CLERICAL SALARIES	1,947,509	1,947,509	897,998	157,271	20,821	1,028,690	47.2%	3,109	0	3,109	
51145 NURSES SALARIES	391,694	380,027	157,164	32,868	0	222,863	41.4%	2,096	0	2,096	
51150 CUSTODIAN SALARIES	960,461	960,461	397,501	66,542	5,983	556,977	42.0%	32,453	0	32,453	
51155 MAINTENANCE SALARIES	227,166	227,166	104,360	17,564	0	122,806	45.9%	11,366	0	11,366	
51160 MONITORS	102,995	102,995	34,295	8,897	0	68,700	33.3%	2,851	(1,104)	3,955	
51170 COACHES	381,992	381,992	143,640	504	0	238,352	37.6%	0	0	0	
51175 CURRIER/MESSANGER SALARIES	12,024	12,024	5,983	2,991	5,983	58	99.5%	0	0	0	
51300 EXTENDED DUTY	228,336	228,336	130,442	11,139	0	97,894	57.1%	0	0	0	
51350 STUDENT SAFETY SALARIES	47,408	47,408	23,763	3,656	0	23,645	50.1%	0	0	0	
51630 OVERTIME	61,000	61,000	19,574	839	0	41,426	32.1%	0	0	0	
51900 OCC./PHYSICAL THERAPY SALARIES	292,014	284,077	124,784	27,599	0	159,293	43.9%	0	0	0	
TOTAL SALARIES	28,339,916	28,425,312	11,588,790	2,334,696	255,175	16,581,347	41.7%	231,351	23,653	207,698	
52100 GROUP LIFE INSURANCE	72,000	72,000	41,331	6,226	30,559	110	99.8%	0	0	0	
52210 SOCIAL SEC/MEDICARE	727,027	727,027	311,110	57,638	2,346	413,571	43.1%	0	0	0	
52300 PENSION CONTRIBUTION	445,297	445,297	445,085	550	0	212	100.0%	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	6,461	656	8,539	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	3,860,687	503,690	760,675	1,542,011	75.0%	(20,116)	0	(20,116)	

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DECEMBER 2020

ACCOUNT DESCRIPTION	ORIGINAL APPROP	REVISED BUDGET	YTD ACTUAL	MTD ACTUAL	ENCUMBRANCE /REQ	AVAILABLE BUDGET	% USED	OPERATING VARIANCE	VARIANCES	
									COVID	OPERATIONS
52950 DISABILITY INSURANCE	163,000	163,000	101,057	14,788	61,943	0	100.0%	(10,250)	0	(10,250)
TOTAL EMPLOYEE BENEFITS	7,758,919	7,804,819	4,982,333	583,548	864,062	1,958,424	74.9%	(30,346)	0	(30,346)
53020 LEGAL FEES	175,000	175,000	58,460	6,691	48,412	68,128	61.1%	0	0	0
53200 PROFESSIONAL EDUCATIONAL SVS	102,617	72,617	1,235	758	1,800	69,582	4.2%	30,000	30,000	0
53300 OTHER PROFESSIONAL SERVICES	876,495	654,374	524,707	67,766	373,033	(243,366)	137.2%	(243,366)	(131,528)	(111,838)
53400 TECHNICAL SERVICES	33,000	33,000	25,353	7,200	5,900	747	97.7%	0	0	0
TOTAL PROFESSIONAL/TECHNICAL SERVICES	1,187,112	934,991	609,755	82,415	430,145	(104,909)	111.2%	(213,366)	(101,528)	(111,838)
54300 MAINTENANCE & UTILITIES	83,850	83,850	29,660	557	14,641	39,549	52.8%	0	0	0
54301 BLDG & MAINTENANCE	170,000	170,000	115,210	8,009	36,400	18,390	89.2%	(28,371)	(28,371)	0
54402 SERVICES-RENTAL	38,800	38,800	23,240	1,689	7,819	7,741	80.0%	0	(6,198)	6,198
54930 SERVICES-COPIERS	145,000	145,000	34,143	6,561	110,857	0	100.0%	12,000	0	12,000
TOTAL PURCHASED PROPERTY SERVICES	437,650	437,650	202,253	16,816	169,717	65,680	85.0%	(16,371)	(34,569)	18,198
55100 PUPIL TRANSPORTATION	2,265,709	2,242,915	860,072	418,557	1,326,550	56,293	97.5%	70,182	52,077	18,105
55108 TRANSPORTATION-SPED IN TOWN	106,860	53,500	33,600	0	0	19,900	62.8%	19,900	0	19,900
55109 TRANSPORT-SPED OUT TOWN	986,742	986,742	161,117	16,048	577,962	247,663	74.9%	247,663	0	247,663
55150 TRANSPORT-ATHLETICS	128,417	128,417	12,722	8,506	32,278	83,417	35.0%	0	0	0
55155 TRANSPORTATION-FIELD TRIPS	27,300	27,300	0	0	0	27,300	0.0%	0	0	0
TOTAL TRANSPORTATION	3,515,028	3,438,874	1,067,511	443,111	1,936,790	434,573	87.4%	337,745	52,077	285,668
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	51,524	7,086	30,976	11,500	87.8%	0	0	0
55301 POSTAGE	23,826	23,826	4,557	250	14,641	4,628	80.6%	0	0	0
55325 DATA LINE	65,416	65,416	46,551	30,708	16,015	2,850	95.6%	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	1,011,777	198,644	1,133,279	(35,109)	101.7%	(54,109)	0	(54,109)
OTHER PURCHASED SERVICES	2,679,519	2,679,519	1,383,071	236,688	1,310,963	(14,515)	100.5%	(54,844)	0	(54,844)
55800 TRAVEL REIMBURSEMENT	14,529	14,529	2,786	1,234	3,113	8,630	40.6%	0	0	0
56100 OFFICE SUPPLIES	20,032	20,032	7,595	449	4,071	8,366	58.2%	0	0	0
56110 SUPPLIES-INSTRUCTIONAL	381,308	381,308	137,377	27,290	109,348	134,583	64.7%	(8,965)	(8,965)	0
56114 SUPPLIES-CUSTODIAL	77,500	94,979	53,437	3,440	42,534	(992)	101.0%	0	0	0
56114 SUPPLIES-MAINTENANCE	20,000	20,000	25,972	2,069	7,581	(13,553)	167.8%	(13,553)	0	(13,553)
56205 FUEL-TRANSPORTATION	158,750	158,750	22,998	9,045	133,352	2,400	98.5%	36,180	36,180	0
56220 ELECTRIC	590,000	590,000	221,887	59,293	353,113	15,000	97.5%	11,000	0	11,000
56240 HEATING OIL	250,000	250,000	70,007	40,973	179,993	0	100.0%	0	0	0
56255 PROPANE	6,000	6,000	1,763	132	3,737	500	91.7%	0	0	0
56290 SUPPLIES-OTHER	137,457	137,457	59,409	2,974	15,421	62,627	54.4%	(10,637)	(10,637)	0
56292 WATER/SEWER	83,409	83,409	83,409	41,704	0	0	100.0%	0	0	0
56294 REFUSE/RECYCLE	36,000	36,000	16,507	3,085	19,493	0	100.0%	0	0	0

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56400 BOOKS AND PERIODICALS	18,945	18,945	12,323	2,523	329	6,293	66.8%	0	0	0
56410 TEXTBOOKS	205,073	205,073	132,257	19,532	9,380	63,436	69.1%	0	0	0
56420 LIBRARY BOOKS	28,115	28,115	16,635	(721)	4,810	6,670	76.3%	0	0	0
57330 FURNITURE AND FIXTURES	18,027	18,027	232,480	4,635	500	(214,953)	1292.4%	(226,724)	(226,724)	0
57344 INSTRUCTIONAL EQUIPMENT-NEW	38,300	38,300	12,123	0	12,883	13,294	65.3%	0	0	0
57345 INSTRUCTIONAL EQUIP-REPL	27,026	27,026	13,304	2,089	68	13,654	49.5%	0	0	0
57350 TECHNOLOGY SOFTWARE	270,604	270,604	252,902	0	0	17,702	93.5%	0	0	0
57390 OTHER EQUIPMENT	77,406	186,306	175,400	50,734	55,719	(44,813)	124.1%	(44,813)	(47,383)	2,570
58100 TRAVEL/CONT.ED/DUES	79,587	79,587	54,036	727	4,818	20,733	73.9%	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	1,604,607	271,207	960,263	213,191	92.3%	(257,512)	(257,529)	17
TOTAL REVENUES	(1,061,766)	(1,061,766)	(147,696)	(87,280)	0	(914,070)	13.9%	(187,354)	(24,527)	(162,827)
TOTAL EXPENSES	46,499,226	46,499,226	21,438,320	3,968,481	5,927,115	19,133,791	58.9%	(3,343)	(317,896)	314,553
NET EXPENSES	45,437,460	45,437,460	21,290,624	3,881,201	5,927,115	18,219,721	59.9%	(190,697)	(342,423)	151,726

Note: Variances shown for discussion purposes only.