



Derby Public Schools Business Manager's Report December 19, 2019

This financial detail provides the operating budget information for the month ending November 30, 2019 as follows:

<u>Line</u>	<u>Description</u>	<u>Proj. Balance</u>
100	Salaries (Certified and Non-Certified)	\$22,186
200	Benefits	(\$11,140)
300	Professional Services	(\$3,470)
400	Property Services	\$204,569
500	Other Purchased Services	(\$401,150)
600	Supplies and Materials	\$272,204
700	Equipment	\$23,525
800	Dues and Fees	\$19,459
Operating Financial Report		\$126,183
	Insurance waiver/unemploy reimb	\$ 24,934
	School Security Officers	\$ 85,575
Operating Financial Report - Adjusted		\$236,692

Operating Budget Major Variance Drivers

100 SALARIES – includes estimated reduction for one (1) furlough day

200 BENEFITS – includes estimated reduction for one (1) furlough day (FICA)

300 PROFESSIONAL SERVICES – as reported

400 PROPERTY SERVICES – as reported; managing building maintenance costs

500 OTHER PURCHASED SERVICES – OOD SPED purchase orders in place; reflects additional students since FY20 budget was established.

600 SUPPLIES & MATERIALS – as reported; managing custodial supplies

700 EQUIPMENT – as reported

800 DUES & FEES – as reported

State and Federal Grants Summary FY19 – FY20

Total Federal/State Grants	<u>Projected Balance</u> \$721,807
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Derby has received grants for such purposes Title I, Title II, Title III, Special Education (IDEA), School Readiness, Alliance & Priority School District, Pre-School Development, Smart Start and Perkins. Each grant has spending criteria requiring careful monitoring to maintain the intention of each program.

Federal grants are typically two-year grants. Any grant noted with a C/O (carryover) is in its second year.

Noteworthy grant information:

- Funding applications have been submitted for the following grants:
 - a. Title I/II (funds released)
 - b. Title III
 - c. School Improvement
 - d. Perkins
 - e. Commissioner's Network (DMS)
 - f. Alliance / PSD (includes after school and summer school)

Financial Summary

Motion: *The Board of Education approve the financial report for the period through November 30, 2019, as recommended by the Superintendent of Schools.*

The information contained on the following financial report includes:

- Object & Account Description – A summary total of all object accounts and their descriptions as indicated in the school budget
- Budget – The approved and adopted budget for the fiscal year 2019-2020
- Transfers – Board of Education approved transfers (>\$5K) required to cover expenses not anticipated during budget deliberations
- Adjusted Budget – Reflects approved transfers
- Expenditures – Actual expenditures incurred through the date of the financial report
- Encumbered – Purchase orders or contracts obligating funds but not yet processed for payment through the date of the financial report
- Balance – The adjusted budget less expended and encumbered costs
- Estimated Adjustments – Funding not encumbered but anticipated to be obligated on a later financial report or obligations expected to be released on a later financial report
- Grant Cash Received – Found on the grant report (last page) and reflects the actual cash received from the state for this fiscal year through the date of the financial report

Other noteworthy information:

- FY18-19 audit: initial on-site audit complete; certified reports have been submitted (Excess cost, EFS and ED141).

Derby Food Service

STATEMENT OF ACTIVITY

November 2019

	TOTAL	
	NOV 2019	JUL - NOV, 2019 (YTD)
Revenue		
Income	297.02	297.02
Catering Income	5,867.80	13,723.34
Intergovernmental		
Government - NSL	50,558.92	194,531.09
Government-Breakfast	18,707.89	71,721.22
Government-Snacks	1,589.54	5,925.74
Matching Funds		11,468.00
Total Intergovernmental	70,856.35	283,646.05
Revenue	2,584.61	10,817.97
Revenue-Mealpay	780.60	3,125.64
Total Income	80,386.38	311,610.02
Total Revenue	\$80,386.38	\$311,610.02
Cost of Goods Sold		
Cost of Goods Sold		
Beverage Purchases	4,151.75	15,804.77
Food Purchases	38,687.48	129,684.10
Paper Supplies	4,183.17	12,511.21
Total Cost of Goods Sold	45,022.38	157,980.08
Total Cost of Goods Sold	\$45,022.38	\$157,980.08
GROSS PROFIT	\$35,364.00	\$153,629.94
Expenditures		
Beverage Purchases		0.00
Computer Expense		4,949.26
Maintenance		657.88
Other Business Expenses	370.00	370.00
Outside Services		500.00
Payroll		
Salaries & Wages	48,016.01	123,584.49
Total Payroll	48,016.01	123,584.49
Purchases	1,303.40	6,273.04
Repairs & Maintenance		1,372.33
Student Rebate	45.81	45.81
Total Expenditures	\$49,735.22	\$137,752.81
NET OPERATING REVENUE	\$ -14,371.22	\$15,877.13
NET REVENUE	\$ -14,371.22	\$15,877.13

Bank account balance as of 11/30/19 = \$(11,946)*
CSDE Claims not paid = \$403,985
Estimated cash position (above less A/P) = \$294,221
**includes checks cut / not yet cashed*

Derby Food Services
Meal Count Summary (FY20 vs. FY19)
November

<u>Breakfast</u>	<u>2018</u>	<u>2019</u>	<u>Increase</u>	
			<u>Count</u>	<u>%%%</u>
BRADLEY	778	1,447		
HIGH SCHOOL	2,933	3,669		
MIDDLE SCHOOL	1,199	1,658		
IRVING	2,573	2,794		
Total - B/F	7,483	9,568	2,085	28%
<u>Lunch</u>				
BRADLEY	2,532	2,949		
HIGH SCHOOL	4,060	4,456		
MIDDLE SCHOOL	3,177	4,618		
IRVING	3,987	4,287		
Total - Lunch	13,756	16,310	2,554	19%
Grand Total	21,239	25,878	4,639	22%

Respectfully submitted,
Mark G. Izzo

12/17/19

Derby Public Schools
Monthly Financial Report - November 2019

December 3, 2019

OBJECT & ACCOUNT DESCRIPTION	BUDGET 2019 - 2020	TRANSFERS 2019 - 2020	ADJ BUDGET 2019 - 2020	EXPENDITURES 2019 - 2020	ENCUMBERED 2019 - 2020	BALANCE 2019 - 2020	ESTIMATED ADJUSTMENTS	PROJECTED YEAR-END
Central Administration	\$ 312,750	\$ -	\$ 312,750	\$ 126,324	\$ 188,234	\$ (1,808)	\$ (1,500)	\$ (308)
School Principals/Directors	\$ 926,445	\$ -	\$ 926,445	\$ 395,085	\$ 538,800	\$ (7,439)	\$ (15,396)	\$ 7,957
Teachers - Regular	\$ 6,256,823	\$ -	\$ 6,256,823	\$ 1,960,431	\$ 4,335,913	\$ (39,521)	\$ (53,000)	\$ 13,479
Teachers Substitutes	\$ 75,600	\$ (7,800)	\$ 67,800	\$ 29,283	\$ -	\$ 38,517	\$ 38,517	\$ (0)
Teachers - Special Education	\$ 695,197	\$ -	\$ 695,197	\$ 223,566	\$ 426,778	\$ 44,853	\$ (4,000)	\$ 48,853
Pupil Services	\$ 721,378	\$ -	\$ 721,378	\$ 237,255	\$ 470,590	\$ 13,534	\$ (4,000)	\$ 17,534
Library/Media	\$ 65,076	\$ -	\$ 65,076	\$ 20,005	\$ 45,071	\$ -	\$ (500)	\$ 500
Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Certified Salaries	\$ 9,053,270	\$ (7,800)	\$ 9,045,470	\$ 2,991,949	\$ 6,005,385	\$ 48,136	\$ (39,879)	\$ 88,015
Secretaries, Clerical	\$ 476,230	\$ -	\$ 476,230	\$ 180,989	\$ 297,289	\$ (2,049)	\$ (3,000)	\$ 951
Technology	\$ 65,414	\$ -	\$ 65,414	\$ 32,805	\$ 31,161	\$ 1,447	\$ (300)	\$ 1,747
Custodians/Facilities	\$ 769,276	\$ -	\$ 769,276	\$ 324,406	\$ 378,729	\$ 66,141	\$ 57,358	\$ 8,783
Nurses	\$ 210,215	\$ -	\$ 210,215	\$ 70,874	\$ 142,351	\$ (3,009)	\$ (1,500)	\$ (1,509)
Paraprofessionals	\$ 4,104	\$ -	\$ 4,104	\$ 1,186	\$ 2,833	\$ 86	\$ -	\$ 86
Spec. Educ.Paraprofess/Tutors	\$ 799,974	\$ -	\$ 799,974	\$ 252,181	\$ 542,124	\$ 5,669	\$ (4,500)	\$ 10,169
Coaching/Extra Curr. Stipends	\$ 154,998	\$ -	\$ 154,998	\$ 58,482	\$ 8,576	\$ 87,940	\$ 87,940	\$ 0
Security	\$ 17,046	\$ -	\$ 17,046	\$ 28,450	\$ 74,171	\$ (85,575)	\$ -	\$ (85,575)
Salaries, Miscellaneous	\$ 35,740	\$ -	\$ 35,740	\$ 10,767	\$ 25,453	\$ (481)	\$ -	\$ (481)
Sub-Total Non-Certified Salaries	\$ 2,532,997	\$ -	\$ 2,532,997	\$ 960,141	\$ 1,502,687	\$ 70,169	\$ 135,998	\$ (65,829)
Total Salaries	\$ 11,586,266	\$ (7,800)	\$ 11,578,466	\$ 3,952,089	\$ 7,508,072	\$ 118,305	\$ 96,119	\$ 22,186
FICA	\$ 420,000	\$ -	\$ 420,000	\$ 152,066	\$ -	\$ 267,934	\$ 260,000	\$ 7,934
Medical Insurance	\$ 5,000	\$ -	\$ 5,000	\$ 647	\$ 493	\$ 3,860	\$ -	\$ 3,860
Life Insurance	\$ 21,000	\$ -	\$ 21,000	\$ 11,302	\$ 7,698	\$ 2,000	\$ -	\$ 2,000
Workers Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unemployment Compensation	\$ -	\$ -	\$ -	\$ 5,619	\$ -	\$ (5,619)	\$ -	\$ (5,619)
Other Employee Benefits	\$ (95,000)	\$ -	\$ (95,000)	\$ 19,316	\$ -	\$ (114,316)	\$ (95,000)	\$ (19,316)
Total Benefits	\$ 351,000	\$ -	\$ 351,000	\$ 188,949	\$ 8,192	\$ 153,860	\$ 165,000	\$ (11,140)

Derby Public Schools
Monthly Financial Report - November 2019

December 3, 2019

OBJECT & ACCOUNT DESCRIPTION	BUDGET 2019 - 2020	TRANSFERS 2019 - 2020	ADJ BUDGET 2019 - 2020	EXPENDITURES 2019 - 2020	ENCUMBERED 2019 - 2020	BALANCE 2019 - 2020	ESTIMATED ADJUSTMENTS	PROJECTED YEAR-END
Adult Education	\$ 110,000	\$ -	\$ 110,000	\$ 50,400	\$ 50,400	\$ 9,200	\$ -	\$ 9,200
Homebound/Tutors	\$ 26,502	\$ -	\$ 26,502	\$ 6,437	\$ 20,168	\$ (103)	\$ -	\$ (103)
Professional Development	\$ 3,000	\$ -	\$ 3,000	\$ 1,020	\$ 520	\$ 1,460	\$ -	\$ 1,460
Intern Program	\$ -	\$ 7,800	\$ 7,800	\$ (7,800)	\$ 15,600	\$ -	\$ -	\$ -
Pupil Services	\$ 199,650	\$ -	\$ 199,650	\$ 45,167	\$ 210,259	\$ (55,776)	\$ -	\$ (55,776)
Audit/Legal Services	\$ 74,000	\$ -	\$ 74,000	\$ 40,277	\$ 24,973	\$ 8,750	\$ -	\$ 8,750
Other Purchased Services	\$ 205,000	\$ -	\$ 205,000	\$ 37,687	\$ 134,313	\$ 33,000	\$ -	\$ 33,000
School Physician	\$ 12,300	\$ -	\$ 12,300	\$ 1,100	\$ 11,200	\$ -	\$ -	\$ -
Total Professional Services	\$ 630,452	\$ 7,800	\$ 638,252	\$ 174,288	\$ 467,434	\$ (3,470)	\$ -	\$ (3,470)
Water, Electricity, Natural Gas	\$ 532,500	\$ -	\$ 532,500	\$ 82,214	\$ 450,924	\$ (638)	\$ (3,500)	\$ 2,862
Repairs Instructional	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services Office	\$ 4,140	\$ -	\$ 4,140	\$ 819	\$ 1,319	\$ 2,002	\$ -	\$ 2,002
Repairs Maintenance of Buildings	\$ 293,033	\$ -	\$ 293,033	\$ 95,482	\$ 12,625	\$ 184,926	\$ -	\$ 184,926
Lease/Rentals	\$ 79,000	\$ -	\$ 79,000	\$ 22,668	\$ 41,553	\$ 14,779	\$ -	\$ 14,779
Total Property Services	\$ 908,673	\$ -	\$ 908,673	\$ 201,183	\$ 506,421	\$ 201,069	\$ (3,500)	\$ 204,569
Pupil Transportation-Regular,504	\$ 735,000	\$ -	\$ 735,000	\$ 202,670	\$ 536,456	\$ (4,125)	\$ (4,125)	\$ (0)
Pupil Transportation - Spec. Educ.	\$ 569,062	\$ -	\$ 569,062	\$ 309,866	\$ 744,397	\$ (485,201)	\$ (297,131)	\$ (188,070)
Transportation-Fuel	\$ 81,500	\$ -	\$ 81,500	\$ 19,861	\$ 61,639	\$ -	\$ (400)	\$ 400
Voc-Educ. Transportation	\$ 18,000	\$ -	\$ 18,000	\$ -	\$ -	\$ 18,000	\$ -	\$ 18,000
Athletic/Student Act. Transport.	\$ 71,192	\$ -	\$ 71,192	\$ 11,970	\$ 48,451	\$ 10,772	\$ -	\$ 10,772
Insurance-General Liability	\$ 7,500	\$ -	\$ 7,500	\$ 5,939	\$ -	\$ 1,561	\$ -	\$ 1,561
Communication Services	\$ 254,050	\$ -	\$ 254,050	\$ 78,312	\$ 159,448	\$ 16,290	\$ -	\$ 16,290
Advertising	\$ 1,000	\$ -	\$ 1,000	\$ 580	\$ -	\$ 420	\$ -	\$ 420
Tuition-Out of District Regular	\$ 184,000	\$ -	\$ 184,000	\$ 22,681	\$ -	\$ 161,319	\$ 118,000	\$ 43,319
Tuition - Out of District SPED	\$ 2,497,309	\$ -	\$ 2,497,309	\$ 907,056	\$ 2,047,059	\$ (456,807)	\$ (132,155)	\$ (324,652)
Travel/Meetings	\$ 30,000	\$ -	\$ 30,000	\$ 3,887	\$ 5,303	\$ 20,810	\$ -	\$ 20,810
Total Other Purchased Services	\$ 4,448,613	\$ -	\$ 4,448,613	\$ 1,562,822	\$ 3,602,752	\$ (716,961)	\$ (315,811)	\$ (401,150)
Instructional/General Supplies	\$ 42,991	\$ -	\$ 42,991	\$ 16,823	\$ 6,995	\$ 19,173	\$ -	\$ 19,173
Interscholastic Athletics	\$ 123,217	\$ -	\$ 123,217	\$ 18,415	\$ 56,038	\$ 48,764	\$ -	\$ 48,764
Licensing/Software Maintenance	\$ 159,050	\$ -	\$ 159,050	\$ 60,925	\$ 38,476	\$ 59,649	\$ -	\$ 59,649
Office Supplies	\$ 24,325	\$ -	\$ 24,325	\$ 23,898	\$ 2,505	\$ (2,078)	\$ -	\$ (2,078)
Postage/Mailings	\$ 13,020	\$ -	\$ 13,020	\$ 2,256	\$ 3,710	\$ 7,054	\$ -	\$ 7,054
Custodial/Maintenance Supplies	\$ 166,169	\$ -	\$ 166,169	\$ 13,002	\$ 26,082	\$ 127,084	\$ -	\$ 127,084
School Health Supplies	\$ 6,425	\$ -	\$ 6,425	\$ 3,171	\$ 346	\$ 2,908	\$ -	\$ 2,908
Heating Oil	\$ 76,200	\$ -	\$ 76,200	\$ -	\$ 76,200	\$ -	\$ -	\$ -
Textbooks	\$ 8,005	\$ -	\$ 8,005	\$ 652	\$ 126	\$ 7,227	\$ -	\$ 7,227
Library/AV Books and Supplies	\$ 3,200	\$ -	\$ 3,200	\$ 339	\$ 438	\$ 2,423	\$ -	\$ 2,423
Total Supplies and Materials	\$ 622,602	\$ -	\$ 622,602	\$ 139,483	\$ 210,915	\$ 272,204	\$ -	\$ 272,204

Derby Public Schools
Monthly Financial Report - November 2019

December 3, 2019

OBJECT & ACCOUNT DESCRIPTION	BUDGET 2019 - 2020	TRANSFERS 2019 - 2020	ADJ BUDGET 2019 - 2020	EXPENDITURES 2019 - 2020	ENCUMBERED 2019 - 2020	BALANCE 2019 - 2020	ESTIMATED ADJUSTMENTS	PROJECTED YEAR-END
New Equipment - Instructional	\$ 1,500	\$ -	\$ 1,500	\$ 1,222	\$ 71	\$ 206	\$ -	\$ 206
New Equipment - Support	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replace Equipment - Instructional	\$ 1,650	\$ -	\$ 1,650	\$ 688	\$ -	\$ 962	\$ -	\$ 962
Replace Equipment - Support	\$ 26,350	\$ -	\$ 26,350	\$ 1,810	\$ 2,183	\$ 22,357	\$ -	\$ 22,357
Security Enhancements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Equipment	\$ 29,500	\$ -	\$ 29,500	\$ 3,721	\$ 2,254	\$ 23,525	\$ -	\$ 23,525
Dues and Fees	\$ 39,500	\$ -	\$ 39,500	\$ 19,276	\$ 765	\$ 19,459	\$ -	\$ 19,459
Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Dues and Fees	\$ 39,500	\$ -	\$ 39,500	\$ 19,276	\$ 765	\$ 19,459	\$ -	\$ 19,459
TOTAL ADOPTED BUDGET	\$ 18,616,606	\$ -	\$ 18,616,606	\$ 6,241,809	\$ 12,306,805	\$ 67,991	\$ (58,192)	\$ 126,183
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City - unemployment/waiver							\$ -	\$ 24,934
School Security Officers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,575
						\$ -	\$ -	\$ -
TOTAL FINANCIAL REPORT	\$ 18,616,606	\$ -	\$ 18,616,606	\$ 6,241,809	\$ 12,306,805	\$ 67,991	\$ (58,192)	\$ 236,692

Derby Public Schools
Monthly Financial Report - November 2019

December 3, 2019

GRANT DESCRIPTION	GRANT AWARD	GRANT CASH RECEIVED	EXPENDITURE	ENCUMBERED	AVAILABLE BALANCE	ESTIMATED ADJUSTMENT	YEAR END BALANCES
STATE OF CT GRANTS							
Adult Education	\$ 129,440	\$ 86,293	\$ -	\$ 129,440	\$ -	\$ -	\$ -
School Readiness	\$ 121,813	\$ 51,240	\$ 38,670	\$ 83,143	\$ -	\$ -	\$ -
Alliance	\$ 1,654,675	\$ -	\$ 430,781	\$ 1,070,447	\$ 153,447	\$ 57,562	\$ 95,885
Alliance C-0	\$ 133,638	\$ 133,638	\$ 41,446	\$ 109,426	\$ (17,234)	\$ (17,234)	\$ 0
PSD	\$ 434,593	\$ -	\$ 187,010	\$ 203,669	\$ 43,914	\$ -	\$ 43,914
PSD C-O	\$ 173,423	\$ 173,423	\$ 8,941	\$ 68,105	\$ 96,377	\$ -	\$ 96,377
Summer School	\$ 29,025	\$ -	\$ -	\$ -	\$ 29,025	\$ -	\$ 29,025
Summer School C-O	\$ 7,257	\$ 7,257	\$ 2,801	\$ -	\$ 4,456	\$ -	\$ 4,456
Commissioner's Network	\$ 70,000	\$ -	\$ 6,095	\$ 15,109	\$ 48,796	\$ -	\$ 48,796
Commissioner's Network C-O	\$ 2,750	\$ 2,750	\$ -	\$ -	\$ 2,750	\$ -	\$ 2,750
PDG	\$ 119,650	\$ 53,890	\$ 34,230	\$ 72,830	\$ 12,590	\$ -	\$ 12,590
Smart Start	\$ 150,000	\$ 75,000	\$ 69,291	\$ 121,038	\$ (40,328)	\$ (40,328)	\$ (0)
After School	\$ 7,402	\$ -	\$ -	\$ -	\$ 7,402	\$ -	\$ 7,402
In Service Training Competitive	\$ 3,881	\$ -	\$ -	\$ -	\$ 3,881	\$ -	\$ 3,881
FEDERAL GRANTS							
Title I Improving Basic Education	\$ 456,658	\$ -	\$ 33,646	\$ 355,705	\$ 67,306	\$ -	\$ 67,306
Title I Improve Educ. C-O	\$ 74,109	\$ 74,109	\$ 64,034	\$ -	\$ 10,075	\$ -	\$ 10,075
Title I Improving Basic Education - 1003a	\$ 240,935	\$ -	\$ 5,576	\$ 39	\$ 235,320	\$ 91,081	\$ 144,239
Title I Improving Basic Education - 1003a	\$ 29,977	\$ 29,977	\$ 40,924	\$ 80,135	\$ (91,081)	\$ (91,081)	\$ (0)
Title I Improving Basic Education - 1003a	\$ 945	\$ 945	\$ -	\$ 944	\$ 1	\$ -	\$ 1
Title II Part A Teachers	\$ 57,081	\$ -	\$ -	\$ -	\$ 57,081	\$ -	\$ 57,081
Title II Part A Teachers C-O	\$ 3,914	\$ 3,914	\$ -	\$ -	\$ 3,914	\$ -	\$ 3,914
Title III English Language	\$ 5,417	\$ -	\$ -	\$ -	\$ 5,417	\$ -	\$ 5,417
Title IV - Student Support & Enrichment C-O	\$ 19,543	\$ 14,246	\$ 5,416	\$ 13,897	\$ 230	\$ -	\$ 230
IDEA Part B - Section 611	\$ 338,590	\$ 70,000	\$ 86,532	\$ 235,431	\$ 16,627	\$ 813	\$ 15,814
IDEA Part B - Section 611 C-O	\$ 37,566	\$ 37,566	\$ 1,591	\$ 36,788	\$ (813)	\$ (813)	\$ 0
IDEA Pre School	\$ 15,320	\$ 6,000	\$ 2,223	\$ 318	\$ 12,779	\$ -	\$ 12,779
McKinney-Vento Homeless C-O	\$ 33,551	\$ 23,552	\$ -	\$ -	\$ 33,551	\$ -	\$ 33,551
Project Excel	\$ 2,305	\$ 2,305	\$ -	\$ 326	\$ 1,979	\$ -	\$ 1,979
Carl Perkins	\$ 25,213	\$ -	\$ 260	\$ 608	\$ 24,345	\$ -	\$ 24,345
TOTAL FEDERAL/STATE GRANTS	\$ 4,378,670	\$ 846,105	\$ 1,059,468	\$ 2,597,395	\$ 721,807	\$ -	\$ 721,807

* Grants so-marked have not been awarded

Note: CO denotes carryover funding from the prior year