



Derby Public Schools Business Manager's Report October 17, 2019

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

100	Salaries (Certified and Non-Certified)	\$261,780
200	Benefits	(\$92,482)
300	Professional Services	(\$6,006)
400	Property Services	\$261,479
500	Other Purchased Services	\$1,617,749
600	Supplies and Materials	\$317,310
700	Equipment	\$26,379
800	Dues and Fees	\$19,998
	Operating Financial Report	\$2,406,207
	Insurance waiver/unemploy reimb	\$ 3,342
	School Security Officers	\$ 85,741
	Operating Financial Report - Adjusted	\$2,495,290

Operating Budget Major Variance Drivers

100 SALARIES – as reported

200 BENEFITS – includes contingency for one (1) furlough day

300 PROFESSIONAL SERVICES – working to issue purchase orders.

400 PROPERTY SERVICES – working to issue purchase orders

500 OTHER PURCHASED SERVICES – working to issue purchase orders with priority on SPED costs; new SPED students awaiting registration.

600 SUPPLIES & MATERIALS – working to issue purchase orders

700 EQUIPMENT – as reported

800 DUES & FEES – as reported

State and Federal Grants Summary FY19 – FY20

Total Federal/State Grants	<u>Projected Balance</u> \$1,653,159
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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 available for the following grants:
 - a. FY20 Alliance / PSD
 - b. Title I/II
 - c. Title III
 - d. Title IV
 - e. Perkins
 - f. School Improvement

Financial Summary

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

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:

- In process of reviewing bids for replacement general ledger and HR database – separate agenda item.

Derby Food Service

STATEMENT OF ACTIVITY

September 2019

	TOTAL	
	SEP 2019	JUL - SEP, 2019 (YTD)
Revenue		
Income		
Catering Income	646.00	6,104.00
Intergovernmental		
Government - NSL	58,103.75	77,222.41
Government-Breakfast	19,484.90	29,209.79
Government-Snacks	1,843.34	2,039.78
Total Intergovernmental	79,431.99	108,471.98
Revenue	2,897.67	3,681.85
Revenue-Mealpay	868.25	1,067.05
Total Income	83,843.91	119,324.88
Total Revenue	\$83,843.91	\$119,324.88
Cost of Goods Sold		
Cost of Goods Sold		
Beverage Purchases	4,662.56	6,609.25
Food Purchases	35,793.80	58,472.76
Paper Supplies	2,890.40	5,645.39
Total Cost of Goods Sold	43,346.76	70,727.40
Total Cost of Goods Sold	\$43,346.76	\$70,727.40
GROSS PROFIT	\$40,497.15	\$48,597.48
Expenditures		
Beverage Purchasesv		0.00
Computer Expense	520.00	4,949.26
Maintenance	390.88	390.88
Outside Services	500.00	500.00
Payroll		
Salaries & Wages	23,679.95	41,618.50
Total Payroll	23,679.95	41,618.50
Purchases	1,548.07	4,229.01
Total Expenditures	\$26,638.90	\$51,687.65
NET OPERATING REVENUE	\$13,858.25	\$ -3,090.17
NET REVENUE	\$13,858.25	\$ -3,090.17

Bank account balance as of 10/15/19 = \$153,957
 CSDE Claims not paid = \$132,066
 Estimated cash position (above less A/P) = \$206,650

Derby Food Services				
Meal Count Summary (FY20 vs. FY19 - 19 days)				
			Increase	
Breakfast	2018	2019	Count	%%%
BRADLEY	801	1,510		
HIGH SCHOOL	3,045	3,267		
MIDDLE SCHOOL	1,238	1,816		
IRVING	2,754	3,091		
Total - B/F	7,838	9,684	1,846	24%
Lunch				
BRADLEY	2,790	3,149		
HIGH SCHOOL	4,604	5,108		
MIDDLE SCHOOL	3,792	5,004		
IRVING	4,084	4,652		
Total - Lunch	15,270	17,913	2,643	17%
Grand Total	23,108	27,597	4,489	19%

Respectfully submitted,

Mark G. Izzo

10/17/19

Derby Public Schools
Monthly Financial Report - September 2019

October 1, 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	\$ 67,962	\$ 246,596	\$ (1,808)	\$ -	\$ (1,808)
School Principals/Directors	\$ 926,445	\$ -	\$ 926,445	\$ 222,723	\$ 711,161	\$ (7,439)	\$ (10,896)	\$ 3,457
Teachers - Regular	\$ 6,256,823	\$ -	\$ 6,256,823	\$ 723,142	\$ 5,496,856	\$ 36,825	\$ -	\$ 36,825
Teachers Substitutes	\$ 75,600	\$ -	\$ 75,600	\$ 10,495	\$ -	\$ 65,105	\$ -	\$ 65,105
Teachers - Special Education	\$ 695,197	\$ -	\$ 695,197	\$ 83,210	\$ 549,652	\$ 62,336	\$ -	\$ 62,336
Pupil Services	\$ 721,378	\$ -	\$ 721,378	\$ 96,821	\$ 605,744	\$ 18,812	\$ -	\$ 18,812
Library/Media	\$ 65,076	\$ -	\$ 65,076	\$ 7,509	\$ 57,567	\$ -	\$ -	\$ -
Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Certified Salaries	\$ 9,053,270	\$ -	\$ 9,053,270	\$ 1,211,862	\$ 7,667,577	\$ 173,831	\$ (10,896)	\$ 184,727
Secretaries, Clerical	\$ 476,230	\$ -	\$ 476,230	\$ 80,643	\$ 397,492	\$ (1,905)	\$ -	\$ (1,905)
Technology	\$ 65,414	\$ -	\$ 65,414	\$ 18,539	\$ 47,875	\$ (1,001)	\$ -	\$ (1,001)
Custodians/Facilities	\$ 769,276	\$ -	\$ 769,276	\$ 176,618	\$ 510,388	\$ 82,270	\$ -	\$ 82,270
Nurses	\$ 210,215	\$ -	\$ 210,215	\$ 13,773	\$ 197,854	\$ (1,411)	\$ -	\$ (1,411)
Paraprofessionals	\$ 4,104	\$ -	\$ 4,104	\$ 194	\$ 3,910	\$ -	\$ -	\$ -
Spec. Educ.Paraprofess/Tutors	\$ 799,974	\$ -	\$ 799,974	\$ 43,847	\$ 671,110	\$ 85,016	\$ -	\$ 85,016
Coaching/Extra Curr. Stipends	\$ 154,998	\$ -	\$ 154,998	\$ 1,872	\$ 10,958	\$ 142,169	\$ 142,169	\$ (0)
Security	\$ 17,046	\$ -	\$ 17,046	\$ 6,766	\$ 96,021	\$ (85,741)	\$ -	\$ (85,741)
Salaries, Miscellaneous	\$ 35,740	\$ -	\$ 35,740	\$ 2,491	\$ 33,424	\$ (174)	\$ -	\$ (174)
Sub-Total Non-Certified Salaries	\$ 2,532,997	\$ -	\$ 2,532,997	\$ 344,742	\$ 1,969,032	\$ 219,222	\$ 142,169	\$ 77,053
Total Salaries	\$ 11,586,266	\$ -	\$ 11,586,266	\$ 1,556,604	\$ 9,636,609	\$ 393,053	\$ 131,273	\$ 261,780
FICA	\$ 420,000	\$ -	\$ 420,000	\$ 53,159	\$ -	\$ 366,841	\$ 366,841	\$ -
Medical Insurance	\$ 5,000	\$ -	\$ 5,000	\$ 520	\$ 620	\$ 3,860	\$ -	\$ 3,860
Life Insurance	\$ 21,000	\$ -	\$ 21,000	\$ 5,270	\$ 13,730	\$ 2,000	\$ -	\$ 2,000
Workers Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unemployment Compensation	\$ -	\$ -	\$ -	\$ 3,342	\$ -	\$ (3,342)	\$ -	\$ (3,342)
Other Employee Benefits	\$ (95,000)	\$ -	\$ (95,000)	\$ -	\$ -	\$ (95,000)	\$ -	\$ (95,000)
Total Benefits	\$ 351,000	\$ -	\$ 351,000	\$ 62,290	\$ 14,350	\$ 274,359	\$ 366,841	\$ (92,482)

Derby Public Schools
Monthly Financial Report - September 2019

October 1, 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	\$ 1,059	\$ 25,443	\$ (0)	\$ -	\$ (0)
Professional Development	\$ 3,000	\$ -	\$ 3,000	\$ 971	\$ -	\$ 2,029	\$ -	\$ 2,029
Intern Program	\$ -	\$ -	\$ -	\$ (7,800)	\$ 7,800	\$ -	\$ -	\$ -
Pupil Services	\$ 199,650	\$ -	\$ 199,650	\$ (11,019)	\$ 269,654	\$ (58,985)	\$ -	\$ (58,985)
Audit/Legal Services	\$ 74,000	\$ -	\$ 74,000	\$ 9,259	\$ 55,991	\$ 8,750	\$ -	\$ 8,750
Other Purchased Services	\$ 205,000	\$ -	\$ 205,000	\$ 4,187	\$ 167,813	\$ 33,000	\$ -	\$ 33,000
School Physician	\$ 12,300	\$ -	\$ 12,300	\$ 1,100	\$ 11,200	\$ -	\$ -	\$ -
Total Professional Services	\$ 630,452	\$ -	\$ 630,452	\$ 48,157	\$ 588,301	\$ (6,006)	\$ -	\$ (6,006)
Water, Electricity, Natural Gas	\$ 532,500	\$ -	\$ 532,500	\$ 22,307	\$ 509,843	\$ 350	\$ -	\$ 350
Repairs Instructional	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services Office	\$ 4,140	\$ -	\$ 4,140	\$ 53	\$ 456	\$ 3,631	\$ -	\$ 3,631
Repairs Maintenance of Buildings	\$ 293,033	\$ -	\$ 293,033	\$ 36,918	\$ 13,381	\$ 242,734	\$ -	\$ 242,734
Lease/Rentals	\$ 79,000	\$ -	\$ 79,000	\$ 13,043	\$ 51,193	\$ 14,764	\$ -	\$ 14,764
Total Property Services	\$ 908,673	\$ -	\$ 908,673	\$ 72,322	\$ 574,872	\$ 261,479	\$ -	\$ 261,479
Pupil Transportation-Regular,504	\$ 735,000	\$ -	\$ 735,000	\$ 74,541	\$ 538,705	\$ 121,755	\$ -	\$ 121,755
Pupil Transportation - Spec. Educ.	\$ 569,062	\$ -	\$ 569,062	\$ 19,208	\$ 472,474	\$ 77,381	\$ -	\$ 77,381
Transportation-Fuel	\$ 81,500	\$ -	\$ 81,500	\$ 7,774	\$ 73,726	\$ -	\$ -	\$ -
Voc-Educ. Transportation	\$ 18,000	\$ -	\$ 18,000	\$ -	\$ -	\$ 18,000	\$ -	\$ 18,000
Athletic/Student Act. Transport.	\$ 71,192	\$ -	\$ 71,192	\$ -	\$ 57,842	\$ 13,350	\$ -	\$ 13,350
Insurance-General Liability	\$ 7,500	\$ -	\$ 7,500	\$ 5,718	\$ -	\$ 1,782	\$ -	\$ 1,782
Communication Services	\$ 254,050	\$ -	\$ 254,050	\$ 40,362	\$ 197,398	\$ 16,290	\$ -	\$ 16,290
Advertising	\$ 1,000	\$ -	\$ 1,000	\$ 580	\$ -	\$ 420	\$ -	\$ 420
Tuition-Out of District Regular	\$ 184,000	\$ -	\$ 184,000	\$ -	\$ -	\$ 184,000	\$ -	\$ 184,000
Tuition - Out of District SPED	\$ 2,497,309	\$ -	\$ 2,497,309	\$ 77,643	\$ 1,262,977	\$ 1,156,689	\$ -	\$ 1,156,689
Travel/Meetings	\$ 30,000	\$ -	\$ 30,000	\$ 615	\$ 1,303	\$ 28,082	\$ -	\$ 28,082
Total Other Purchased Services	\$ 4,448,613	\$ -	\$ 4,448,613	\$ 226,439	\$ 2,604,425	\$ 1,617,749	\$ -	\$ 1,617,749
Instructional/General Supplies	\$ 42,991	\$ -	\$ 42,991	\$ 6,788	\$ 10,127	\$ 26,076	\$ -	\$ 26,076
Interscholastic Athletics	\$ 123,217	\$ -	\$ 123,217	\$ 6,705	\$ 53,763	\$ 62,749	\$ -	\$ 62,749
Licensing/Software Maintenance	\$ 159,050	\$ -	\$ 159,050	\$ 50,985	\$ 44,907	\$ 63,158	\$ -	\$ 63,158
Office Supplies	\$ 24,325	\$ -	\$ 24,325	\$ 17,747	\$ 3,448	\$ 3,131	\$ -	\$ 3,131
Postage/Mailings	\$ 13,020	\$ -	\$ 13,020	\$ 1,986	\$ 3,429	\$ 7,604	\$ -	\$ 7,604
Custodial/Maintenance Supplies	\$ 166,169	\$ -	\$ 166,169	\$ 3,019	\$ 22,719	\$ 140,431	\$ -	\$ 140,431
School Health Supplies	\$ 6,425	\$ -	\$ 6,425	\$ 1,392	\$ 1,300	\$ 3,733	\$ -	\$ 3,733
Heating Oil	\$ 76,200	\$ -	\$ 76,200	\$ -	\$ 76,200	\$ -	\$ -	\$ -
Textbooks	\$ 8,005	\$ -	\$ 8,005	\$ -	\$ -	\$ 8,005	\$ -	\$ 8,005
Library/AV Books and Supplies	\$ 3,200	\$ -	\$ 3,200	\$ -	\$ 777	\$ 2,423	\$ -	\$ 2,423
Total Supplies and Materials	\$ 622,602	\$ -	\$ 622,602	\$ 88,621	\$ 216,671	\$ 317,310	\$ -	\$ 317,310

Derby Public Schools
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October 1, 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	\$ 500	\$ 310	\$ 690	\$ -	\$ 690
New Equipment - Support	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replace Equipment - Instructional	\$ 1,650	\$ -	\$ 1,650	\$ 174	\$ 141	\$ 1,336	\$ -	\$ 1,336
Replace Equipment - Support	\$ 26,350	\$ -	\$ 26,350	\$ 1,620	\$ 377	\$ 24,353	\$ -	\$ 24,353
Security Enhancements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Equipment	\$ 29,500	\$ -	\$ 29,500	\$ 2,293	\$ 828	\$ 26,379	\$ -	\$ 26,379
Dues and Fees	\$ 39,500	\$ -	\$ 39,500	\$ 18,497	\$ 1,005	\$ 19,998	\$ -	\$ 19,998
Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Dues and Fees	\$ 39,500	\$ -	\$ 39,500	\$ 18,497	\$ 1,005	\$ 19,998	\$ -	\$ 19,998
TOTAL ADOPTED BUDGET	\$ 18,616,606	\$ -	\$ 18,616,606	\$ 2,075,222	\$ 13,637,062	\$ 2,904,321	\$ 498,114	\$ 2,406,207
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City - unemployment/waiver							\$ -	\$ 3,342
School Security Officers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,741
						\$ -	\$ -	\$ -
TOTAL FINANCIAL REPORT	\$ 18,616,606	\$ -	\$ 18,616,606	\$ 2,075,222	\$ 13,637,062	\$ 2,904,321	\$ 498,114	\$ 2,495,290

Derby Public Schools
Monthly Financial Report - September 2019

October 1, 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	\$ 30,454	\$ 19,335	\$ 102,478	\$ -	\$ -	\$ -
Alliance	\$ 1,654,675	\$ -	\$ 140,466	\$ 1,068,838	\$ 445,371	\$ -	\$ 445,371
Alliance C-0	\$ 133,639	\$ 133,639	\$ 28,094	\$ 60,940	\$ 44,605	\$ -	\$ 44,605
PSD	\$ 434,593	\$ -	\$ 94,394	\$ 253,347	\$ 86,852	\$ -	\$ 86,852
PSD C-O	\$ 173,452	\$ 173,452	\$ -	\$ 8,941	\$ 164,511	\$ -	\$ 164,511
Summer School	\$ 29,025	\$ -	\$ -	\$ -	\$ 29,025	\$ -	\$ 29,025
Summer School C-O	\$ 7,257	\$ -	\$ -	\$ (80,470)	\$ 87,727	\$ -	\$ 87,727
PDG	\$ 119,650	\$ 14,500	\$ 7,206	\$ 67,110	\$ 45,334	\$ -	\$ 45,334
Smart Start	\$ 150,000	\$ 30,000	\$ 24,351	\$ 165,977	\$ (40,328)	\$ -	\$ (40,328)
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	\$ -	\$ 25,118	\$ 261,426	\$ 170,114	\$ -	\$ 170,114
Title I Improve Educ. C-O	\$ 74,110	\$ 69,745	\$ -	\$ -	\$ 74,110	\$ -	\$ 74,110
Title I Improving Basic Education - 1003a	\$ 240,935	\$ 79,568	\$ 2,180	\$ -	\$ 238,755	\$ -	\$ 238,755
Title I Improving Basic Education - 1003a	\$ 51,547	\$ 51,547	\$ 3,231	\$ 165	\$ 48,151	\$ -	\$ 48,151
Title II Part A Teachers	\$ 57,081	\$ -	\$ -	\$ -	\$ 57,081	\$ -	\$ 57,081
Title II Part A Teachers C-O	\$ 3,913	\$ 3,913	\$ -	\$ -	\$ 3,913	\$ -	\$ 3,913
Title III English Language	\$ 5,417	\$ -	\$ -	\$ -	\$ 5,417	\$ -	\$ 5,417
Title IV - Student Support & Enrichment	\$ 19,543	\$ -	\$ 632	\$ -	\$ 18,911	\$ -	\$ 18,911
IDEA Part B - Section 611	\$ 338,590	\$ 35,000	\$ 32,293	\$ 221,251	\$ 85,045	\$ -	\$ 85,045
IDEA Part B - Section 611 C-O	\$ 37,567	\$ 34,681	\$ -	\$ 368	\$ 37,199	\$ -	\$ 37,199
IDEA Pre School	\$ 15,320	\$ 1,500	\$ -	\$ -	\$ 15,320	\$ -	\$ 15,320
Carl Perkins	\$ 25,213	\$ -	\$ -	\$ 450	\$ 24,763	\$ -	\$ 24,763
TOTAL FEDERAL/STATE GRANTS	\$ 4,290,721	\$ 744,292	\$ 377,300	\$ 2,260,262	\$ 1,653,159	\$ -	\$ 1,653,159

* Grants so-marked have not been awarded

Note: CO denotes carryover funding from the prior year