Derby Public Schools
Business Manager's Report
January 17, 2020

This financial detail provides the operating budget information for the month ending December 31, 2019 as follows:

Line	Description	Proj. Balance
100	Salaries (Certified and Non-Certified)	$2,184
200	Benefits	($45,626)
300	Professional Services	($11,340)
400	Property Services	$34,619
500	Other Purchased Services	($597,808)
600	Supplies and Materials	$77,890
700	Equipment	$23,495
800	Dues and Fees	$19,162
	Operating Financial Report	**($497,424)**
	Insurance waiver/unemploy reimb	$ 51,626
	School Security Officers	$ 86,190
	Excess Cost Grant (estimated)	$ 600,000
	FY19 Non-lapsing funds (City)	$ 110,000
	Operating Financial Report - Adjusted	**$350,392**

Operating Budget Major Variance Drivers

100 SALARIES – includes 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 – as reported.

600 SUPPLIES & MATERIALS – as reported; managing custodial supplies.

700 EQUIPMENT – as reported

800 DUES & FEES – as reported

State and Federal Grants Summary
FY19 – FY20

	Projected Balance
Total Federal/State Grants	**$667,621**

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 (funds released)
    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 December 31, 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:

- Nothing to report.

Derby Food Service

STATEMENT OF ACTIVITY

December 2019

	TOTAL	
	DEC 2019	JUL - DEC, 2019 (YTD)
Revenue		
Income	10.50	307.52
Catering Income	1,869.07	15,592.41
Intergovernmental		
Government - NSL	35,473.80	230,004.89
Government-Breakfast	12,092.49	83,813.71
Government-Snacks	1,161.84	7,087.58
Matching Funds	3,844.00	15,312.00
Total Intergovernmental	52,572.13	336,218.18
Revenue	1,957.21	12,775.18
Revenue-Mealpay	414.25	3,539.89
Total Income	56,823.16	368,433.18
Total Revenue	$56,823.16	$368,433.18
Cost of Goods Sold		
Cost of Goods Sold		
Beverage Purchases	2,739.66	18,544.43
Food Purchases	20,031.99	149,696.09
Paper Supplies	1,727.89	14,239.10
Total Cost of Goods Sold	24,499.54	182,479.62
Total Cost of Goods Sold	$24,499.54	$182,479.62
GROSS PROFIT	$32,323.62	$185,953.56
Expenditures		
Bank Charges & Fees	50.00	50.00
Beverage Purchasesv		0.00
Computer Expense		4,949.26
Maintenance		657.88
Other Business Expenses		370.00
Outside Services		500.00
Payroll		
Salaries & Wages	30,280.27	153,864.76
Total Payroll	30,280.27	153,864.76
Purchases	210.98	6,484.02
Repairs & Maintenance		1,372.33
Student Rebate		45.81
Total Expenditures	$30,541.25	$168,294.06
NET OPERATING REVENUE	$1,782.37	$17,659.50
NET REVENUE	$1,782.37	$17,659.50

Bank account balance as of 12/30/19 = $34,335*
CSDE Claims not paid = $368,415
Estimated cash position (above less A/P) = $296,005
****includes checks cut / not yet cashed***

Derby Food Services				
Meal Count Summary (FY20 vs. FY19)				
December				
			Increase	
Breakfast	2018	2019	Count	%%%
BRADLEY	544	799		
HIGH SCHOOL	2,033	2,429		
MIDDLE SCHOOL	890	1,132		
IRVING	1,792	1,823		
Total - B/F	**5,259**	**6,183**	**924**	**18%**
Lunch				
BRADLEY	1,744	2,018		
HIGH SCHOOL	2,847	3,179		
MIDDLE SCHOOL	2,229	3,212		
IRVING	2,834	3,033		
Total - Lunch	**9,654**	**11,442**	**1,788**	**19%**
Grand Total	**14,913**	**17,625**	**2,712**	**18%**

Respectfully submitted,

Mark G. Izzo **1/17/20**

Derby Public Schools

Monthly Financial Report - December 2019

January 2, 2020

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	$ 149,657	$ 152,766	$ 10,327	$ (1,500)	$ 11,827
School Principals/Directors	$ 926,445	$ -	$ 926,445	$ 464,030	$ 469,855	$ (7,439)	$ (15,396)	$ 7,957
Teachers - Regular	$ 6,256,823	$ -	$ 6,256,823	$ 2,446,000	$ 3,826,518	$ (15,695)		$ (15,695)
Teachers Substitutes	$ 75,600	$ (7,800)	$ 67,800	$ 35,327	$ -	$ 32,473	$ 32,473	$ 0
Teachers - Special Education	$ 695,197	$ -	$ 695,197	$ 263,093	$ 375,383	$ 56,722	$ -	$ 56,722
Pupil Services	$ 721,378	$ -	$ 721,378	$ 292,529	$ 412,677	$ 16,172	$ -	$ 16,172
Library/Media	$ 65,076	$ -	$ 65,076	$ 24,974	$ 39,752	$ 350	$ -	$ 350
Retirement	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-Total Certified Salaries	**$ 9,053,270**	**$ (7,800)**	**$ 9,045,470**	**$ 3,675,608**	**$ 5,276,952**	**$ 92,910**	**$ 15,577**	**$ 77,333**
Secretaries, Clerical	$ 476,230	$ -	$ 476,230	$ 221,077	$ 245,737	$ 9,415	$ (3,000)	$ 12,415
Technology	$ 65,414	$ -	$ 65,414	$ 38,405	$ 28,840	$ (1,831)	$ (300)	$ (1,531)
Custodians/Facilities	$ 769,276	$ -	$ 769,276	$ 378,965	$ 328,740	$ 61,571	$ 56,571	$ 5,000
Nurses	$ 210,215	$ -	$ 210,215	$ 90,136	$ 123,812	$ (3,732)	$ (1,500)	$ (2,232)
Paraprofessionals	$ 4,104	$ -	$ 4,104	$ 1,471	$ 2,548	$ 86	$ -	$ 86
Spec. Educ.Paraprofess/Tutors	$ 799,974	$ -	$ 799,974	$ 325,009	$ 481,407	$ (6,443)	$ (4,500)	$ (1,943)
Coaching/Extra Curr. Stipends	$ 154,998	$ -	$ 154,998	$ 62,176	$ 7,623	$ 85,200	$ 85,200	$ (0)
Security	$ 17,046	$ -	$ 17,046	$ 36,123	$ 67,113	$ (86,190)	$ -	$ (86,190)
Salaries, Miscellaneous	$ 35,740	$ -	$ 35,740	$ 13,238	$ 23,255	$ (753)	$ -	$ (753)
Sub-Total Non-Certified Salaries	**$ 2,532,997**	**$ -**	**$ 2,532,997**	**$ 1,166,599**	**$ 1,309,075**	**$ 57,323**	**$ 132,471**	**$ (75,148)**
Total Salaries	**$ 11,586,266**	**$ (7,800)**	**$ 11,578,466**	**$ 4,842,207**	**$ 6,586,026**	**$ 150,232**	**$ 148,048**	**$ 2,184**
FICA	$ 420,000	$ -	$ 420,000	$ 185,488	$ -	$ 234,512	$ 230,512	$ 4,000
Medical Insurance	$ 5,000	$ -	$ 5,000	$ 1,107	$ 453	$ 3,440	$ 3,440	$ -
Life Insurance	$ 21,000	$ -	$ 21,000	$ 11,302	$ 7,698	$ 2,000	$ -	$ 2,000
Workers Compensation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unemployment Compensation	$ -	$ -	$ -	$ 10,408	$ -	$ (10,408)	$ -	$ (10,408)
Other Employee Benefits	$ (95,000)	$ -	$ (95,000)	$ 41,218	$ -	$ (136,218)	$ (95,000)	$ (41,218)
Total Benefits	**$ 351,000**	**$ -**	**$ 351,000**	**$ 249,523**	**$ 8,151**	**$ 93,326**	**$ 138,952**	**$ (45,626)**

Derby Public Schools

Monthly Financial Report - December 2019

January 2, 2020

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	$ 8,246	$ 18,359	$ (103)	$ -	$ (103)
Professional Development	$ 3,000	$ -	$ 3,000	$ 1,540	$ -	$ 1,460	$ -	$ 1,460
Intern Program	$ -	$ 7,800	$ 7,800	$ 7,800	$ -	$ -	$ -	$ -
Pupil Services	$ 199,650	$ -	$ 199,650	$ 63,680	$ 239,218	$ (103,247)	$ (40,000)	$ (63,247)
Audit/Legal Services	$ 74,000	$ -	$ 74,000	$ 44,268	$ 20,982	$ 8,750	$ -	$ 8,750
Other Purchased Services	$ 205,000	$ -	$ 205,000	$ 48,540	$ 123,859	$ 32,601	$ -	$ 32,601
School Physician	$ 12,300	$ -	$ 12,300	$ 2,200	$ 10,100	$ -	$ -	$ -
Total Professional Services	**$ 630,452**	**$ 7,800**	**$ 638,252**	**$ 226,674**	**$ 462,918**	**$ (51,340)**	**$ (40,000)**	**$ (11,340)**
Water, Electricity, Natural Gas	$ 532,500	$ -	$ 532,500	$ 127,703	$ 406,131	$ (1,334)	$ (1,334)	$ (0)
Repairs Instructional	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contracted Services Office	$ 4,140	$ -	$ 4,140	$ 1,788	$ 413	$ 1,938	$ -	$ 1,938
Repairs Maintenance of Buildings	$ 293,033	$ -	$ 293,033	$ 102,834	$ 11,919	$ 178,281	$ 160,000	$ 18,281
Lease/Rentals	$ 79,000	$ -	$ 79,000	$ 27,867	$ 36,733	$ 14,400	$ -	$ 14,400
Total Property Services	**$ 908,673**	**$ -**	**$ 908,673**	**$ 260,192**	**$ 455,196**	**$ 193,285**	**$ 158,666**	**$ 34,619**
Pupil Transportation-Regular,504	$ 735,000	$ -	$ 735,000	$ 287,018	$ 452,107	$ (4,125)	$ -	$ (4,125)
Pupil Transportation - Spec. Educ.	$ 569,062	$ -	$ 569,062	$ 405,261	$ 667,482	$ (503,681)	$ (125,000)	$ (378,681)
Transportation-Fuel	$ 81,500	$ -	$ 81,500	$ 31,715	$ 49,785	$ -	$ -	$ -
Voc-Educ. Transportation	$ 18,000	$ -	$ 18,000	$ -	$ -	$ 18,000	$ -	$ 18,000
Athletic/Student Act. Transport.	$ 71,192	$ -	$ 71,192	$ 14,068	$ 45,584	$ 11,541	$ -	$ 11,541
Insurance-General Liability	$ 7,500	$ -	$ 7,500	$ 5,939	$ -	$ 1,561	$ -	$ 1,561
Communication Services	$ 254,050	$ -	$ 254,050	$ 116,085	$ 121,675	$ 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	$ -	$ 161,319
Tuition - Out of District SPED	$ 2,497,309	$ -	$ 2,497,309	$ 1,143,477	$ 1,783,303	$ (429,471)	$ -	$ (429,471)
Travel/Meetings	$ 30,000	$ -	$ 30,000	$ 4,360	$ 5,303	$ 20,338	$ 15,000	$ 5,338
Total Other Purchased Services	**$ 4,448,613**	**$ -**	**$ 4,448,613**	**$ 2,031,184**	**$ 3,125,238**	**$ (707,808)**	**$ (110,000)**	**$ (597,808)**
Instructional/General Supplies	$ 42,991	$ -	$ 42,991	$ 21,963	$ 2,780	$ 18,248		$ 18,248
Interscholastic Athletics	$ 123,217	$ -	$ 123,217	$ 38,072	$ 36,975	$ 48,170	$ 25,000	$ 23,170
Licensing/Software Maintenance	$ 159,050	$ -	$ 159,050	$ 70,848	$ 45,448	$ 42,754	$ 30,000	$ 12,754
Office Supplies	$ 24,325	$ -	$ 24,325	$ 26,147	$ 2,635	$ (4,458)	$ -	$ (4,458)
Postage/Mailings	$ 13,020	$ -	$ 13,020	$ 2,656	$ 3,710	$ 6,654	$ -	$ 6,654
Custodial/Maintenance Supplies	$ 166,169	$ -	$ 166,169	$ 25,015	$ 16,965	$ 124,188	$ 115,000	$ 9,188
School Health Supplies	$ 6,425	$ -	$ 6,425	$ 3,171	$ 346	$ 2,908	$ -	$ 2,908
Heating Oil	$ 76,200	$ -	$ 76,200	$ 9,609	$ 66,591	$ -	$ -	$ -
Textbooks	$ 8,005	$ -	$ 8,005	$ 759	$ 19	$ 7,227	$ -	$ 7,227
Library/AV Books and Supplies	$ 3,200	$ -	$ 3,200	$ 339	$ 662	$ 2,199	$ -	$ 2,199
Total Supplies and Materials	**$ 622,602**	**$ -**	**$ 622,602**	**$ 198,580**	**$ 176,131**	**$ 247,890**	**$ 170,000**	**$ 77,890**

Derby Public Schools

Monthly Financial Report - December 2019

January 2, 2020

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	$ 1,255	$ 38	$ 206	$ -	$ 206
New Equipment - Support	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Replace Equipment - Instructional	$ 1,650	$ -	$ 1,650	$ 688	$ -	$ 962	$ -	$ 962
Replace Equipment - Support	$ 26,350	$ -	$ 26,350	$ 3,472	$ 551	$ 22,327	$ -	$ 22,327
Security Enhancements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Equipment	**$ 29,500**	**$ -**	**$ 29,500**	**$ 5,415**	**$ 589**	**$ 23,495**	**$ -**	**$ 23,495**
Dues and Fees	$ 39,500	$ -	$ 39,500	$ 20,088	$ 250	$ 19,162	$ -	$ 19,162
Other Objects	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Dues and Fees	**$ 39,500**	**$ -**	**$ 39,500**	**$ 20,088**	**$ 250**	**$ 19,162**	**$ -**	**$ 19,162**
TOTAL ADOPTED BUDGET	**$ 18,616,606**	**$ -**	**$ 18,616,606**	**$ 7,833,864**	**$ 10,814,499**	**$ (31,758)**	**$ 465,666**	**$ (497,424)**
	$ -	$ -	$ -	$ -	$ -		$ -	$ -
City - unemployment/waiver							$ -	$ 51,626
School Security Officers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 86,190
						$ -	$ -	$ -
TOTAL FINANCIAL REPORT	**$ 18,616,606**	**$ -**	**$ 18,616,606**	**$ 7,833,864**	**$ 10,814,499**	**$ (31,758)**	**$ 465,666**	**$ (359,608)**

Derby Public Schools

Monthly Financial Report - December 2019

January 2, 2020

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	$ 60,908	$ 48,338	$ 73,475	$ -	$ -	$ -
Alliance	$ 1,654,675	$ -	$ 613,165	$ 906,289	$ 135,221	$ 31,377	$ 103,844
Alliance C-0	$ 133,725	$ 133,638	$ 32,456	$ 103,865	$ (2,596)	$ (2,596)	$ (0)
PSD	$ 434,593	$ -	$ 210,344	$ 152,256	$ 71,993	$ -	$ 71,993
PSD C-O	$ 173,273	$ 173,423	$ 39,720	$ 37,326	$ 96,227	$ -	$ 96,227
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		$ 9,286	$ 40,238	$ 20,476	$ -	$ 20,476
Commissioner's Network C-O	$ 2,750	$ 2,750	$ -	$ -	$ 2,750	$ -	$ 2,750
PDG	$ 119,650	$ 53,890	$ 47,866	$ 59,105	$ 12,679	$ -	$ 12,679
PDG C-O	$ 23,248	$ 53,890	$ 23,248	$ -	$ -	$ -	$ -
Smart Start	$ 150,000	$ 75,000	$ 84,631	$ 94,150	$ (28,781)	$ (28,781)	$ 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	$ 121,000	$ 101,089	$ 300,851	$ 54,719	$ -	$ 54,719
Title I Improve Educ. C-O	$ 74,109	$ 74,109	$ 74,109	$ -	$ -	$ -	$ -
Title I Improving Basic Education - 1003a	$ 240,935	$ -	$ 33,472	$ 27,856	$ 179,607	$ 91,037	$ 88,570
Title I Improving Basic Education - 1003a	$ 29,479	$ 29,977	$ 50,003	$ 70,514	$ (91,037)	$ (91,037)	$ (0)
Title I Improving Basic Education - 1003a	$ 945	$ 945	$ 134	$ -	$ 811	$ -	$ 811
Title I Improving Basic Education - 1003a	$ 29,449		$ 4,530	$ -	$ 24,919	$ -	$ 24,919
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	$ 19,534	$ 14,246	$ 5,711	$ 13,602	$ 221	$ -	$ 221
IDEA Part B - Section 611	$ 338,590	$ 164,000	$ 111,844	$ 210,211	$ 16,536	$ 807	$ 15,729
IDEA Part B - Section 611 C-O	$ 37,566	$ 37,566	$ 33,286	$ 5,087	$ (807)	$ (807)	$ (0)
IDEA Pre School	$ 15,320	$ 7,500	$ 3,970	$ 7,716	$ 3,634	$ -	$ 3,634
IDEA Pre School C-O	$ 98	$ -	$ 98	$ -	$ -	$ -	$ -
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	$ -	$ 868	$ -	$ 24,345	$ -	$ 24,345
TOTAL FEDERAL/STATE GRANTS	**$ 4,430,896**	**$ 1,126,163**	**$ 1,531,295**	**$ 2,231,980**	**$ 667,621**	**$ -**	**$ 667,621**