



Derby Public Schools Business Manager's Report November 21, 2019

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

<u>Line</u>	<u>Description</u>	<u>Proj. Balance</u>
100	Salaries (Certified and Non-Certified)	\$155,390
200	Benefits	(\$9,048)
300	Professional Services	\$6,117
400	Property Services	\$257,989
500	Other Purchased Services	(\$397,163)
600	Supplies and Materials	\$287,479
700	Equipment	\$25,420
800	Dues and Fees	\$19,663
Operating Financial Report		<u>\$345,848</u>
	Insurance waiver/unemploy reimb	\$ 4,822
	School Security Officers	\$ 84,681
Operating Financial Report - Adjusted		<u>\$435,350</u>

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 – working to issue purchase orders.

400 PROPERTY SERVICES – working to issue purchase orders

500 OTHER PURCHASED SERVICES – working to complete SPED POs; variance due to additional OOD SPED students since FY20 budget apportionment.

600 SUPPLIES & MATERIALS – as reported

700 EQUIPMENT – as reported

800 DUES & FEES – as reported

State and Federal Grants Summary FY19 – FY20

Total Federal/State Grants	<u>Projected Balance</u> \$747,684
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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
 - b. Title III
 - c. School Improvement
- Funding applications in process for the following grants:
 - a. FY20 Alliance / PSD
 - b. Perkins
 - c. Commissioner's Network (DMS)

Financial Summary

Motion: *The Board of Education approve the financial report for the period through October 31, 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:

- FY18-19 audit: requested data has been provided to auditor; awaiting date for on-site review – must be completed by 12/31/19

Derby Food Service

STATEMENT OF ACTIVITY

October 2019

	TOTAL	
	OCT 2019	JUL - OCT, 2019 (YTD)
Revenue		
Income		
Catering Income	1,751.54	7,855.54
Intergovernmental		
Government - NSL	66,749.76	143,972.17
Government-Breakfast	23,803.54	53,013.33
Government-Snacks	2,296.42	4,336.20
Matching Funds	11,468.00	11,468.00
Total Intergovernmental	104,317.72	212,789.70
Revenue	4,551.51	8,233.36
Revenue-Mealpay	1,277.99	2,345.04
Total Income	111,898.76	231,223.64
Total Revenue	\$111,898.76	\$231,223.64
Cost of Goods Sold		
Cost of Goods Sold		
Beverage Purchases	5,043.77	11,653.02
Food Purchases	34,503.88	92,976.64
Paper Supplies	2,682.65	8,328.04
Total Cost of Goods Sold	42,230.30	112,957.70
Total Cost of Goods Sold	\$42,230.30	\$112,957.70
GROSS PROFIT	\$69,668.46	\$118,265.94
Expenditures		
Beverage Purchasesv		0.00
Computer Expense		4,949.26
Maintenance	267.00	657.88
Outside Services		500.00
Payroll		
Salaries & Wages	33,949.98	75,568.48
Total Payroll	33,949.98	75,568.48
Purchases	740.63	4,969.64
Repairs & Maintenance	1,372.33	1,372.33
Total Expenditures	\$36,329.94	\$88,017.59
NET OPERATING REVENUE	\$33,338.52	\$30,248.35
NET REVENUE	\$33,338.52	\$30,248.35

Bank account balance as of 11/14/19 = \$71,733
CSDE Claims not paid = \$328,793
Estimated cash position (above less A/P) = \$319,555

Derby Food Services				
Meal Count Summary (FY20 vs. FY19)				
<u>October</u>				
			<u>Increase</u>	
<u>Breakfast</u>	<u>2018</u>	<u>2019</u>	<u>Count</u>	<u>%%%</u>
BRADLEY	1,044	1,880		
HIGH SCHOOL	3,995	4,553		
MIDDLE SCHOOL	1,714	2,120		
IRVING	3,466	3,619		
Total - B/F	10,219	12,172	1,953	19%
<u>Lunch</u>				
BRADLEY	3,280	3,745		
HIGH SCHOOL	5,612	6,149		
MIDDLE SCHOOL	4,401	6,031		
IRVING	5,157	5,606		
Total - Lunch	18,450	21,531	3,081	17%
Grand Total	28,669	33,703	5,034	18%

Respectfully submitted,

Mark G. Izzo

11/14/19

Derby Public Schools
Monthly Financial Report - October 2019

November 4, 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	\$ 91,315	\$ 223,244	\$ (1,808)	\$ (1,500)	\$ (308)
School Principals/Directors	\$ 926,445	\$ -	\$ 926,445	\$ 291,668	\$ 642,217	\$ (7,439)	\$ (15,396)	\$ 7,957
Teachers - Regular	\$ 6,256,823	\$ -	\$ 6,256,823	\$ 1,218,254	\$ 5,068,688	\$ (30,120)	\$ (35,000)	\$ 4,880
Teachers Substitutes	\$ 75,600	\$ (7,800)	\$ 67,800	\$ 15,428	\$ -	\$ 52,372	\$ -	\$ 52,372
Teachers - Special Education	\$ 695,197	\$ -	\$ 695,197	\$ 138,456	\$ 500,387	\$ 56,353	\$ (4,000)	\$ 60,353
Pupil Services	\$ 721,378	\$ -	\$ 721,378	\$ 153,613	\$ 551,437	\$ 16,328	\$ (4,000)	\$ 20,328
Library/Media	\$ 65,076	\$ -	\$ 65,076	\$ 12,515	\$ 52,561	\$ -	\$ (500)	\$ 500
Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Certified Salaries	\$ 9,053,270	\$ (7,800)	\$ 9,045,470	\$ 1,921,249	\$ 7,038,534	\$ 85,687	\$ (60,396)	\$ 146,083
Secretaries, Clerical	\$ 476,230	\$ -	\$ 476,230	\$ 121,333	\$ 356,872	\$ (1,975)	\$ (3,000)	\$ 1,025
Technology	\$ 65,414	\$ -	\$ 65,414	\$ 24,288	\$ 42,127	\$ (1,001)	\$ (300)	\$ (701)
Custodians/Facilities	\$ 769,276	\$ -	\$ 769,276	\$ 230,928	\$ 462,296	\$ 76,052	\$ (3,000)	\$ 79,052
Nurses	\$ 210,215	\$ -	\$ 210,215	\$ 37,229	\$ 175,147	\$ (2,161)	\$ (1,500)	\$ (661)
Paraprofessionals	\$ 4,104	\$ -	\$ 4,104	\$ 604	\$ 3,500	\$ -	\$ -	\$ -
Spec. Educ.Paraprofess/Tutors	\$ 799,974	\$ -	\$ 799,974	\$ 129,802	\$ 659,224	\$ 10,948	\$ (4,500)	\$ 15,448
Coaching/Extra Curr. Stipends	\$ 154,998	\$ -	\$ 154,998	\$ 31,176	\$ 10,005	\$ 113,817	\$ 113,817	\$ (0)
Security	\$ 17,046	\$ -	\$ 17,046	\$ 14,529	\$ 87,198	\$ (84,681)	\$ -	\$ (84,681)
Salaries, Miscellaneous	\$ 35,740	\$ -	\$ 35,740	\$ 5,813	\$ 30,101	\$ (174)	\$ -	\$ (174)
Sub-Total Non-Certified Salaries	\$ 2,532,997	\$ -	\$ 2,532,997	\$ 595,703	\$ 1,826,469	\$ 110,825	\$ 101,517	\$ 9,308
Total Salaries	\$ 11,586,266	\$ (7,800)	\$ 11,578,466	\$ 2,516,951	\$ 8,865,004	\$ 196,511	\$ 41,121	\$ 155,390
FICA	\$ 420,000	\$ -	\$ 420,000	\$ 50,771	\$ -	\$ 369,229	\$ 360,000	\$ 9,229
Medical Insurance	\$ 5,000	\$ -	\$ 5,000	\$ 614	\$ 526	\$ 3,860	\$ -	\$ 3,860
Life Insurance	\$ 21,000	\$ -	\$ 21,000	\$ 7,942	\$ 11,058	\$ 2,000	\$ -	\$ 2,000
Workers Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unemployment Compensation	\$ -	\$ -	\$ -	\$ 4,822	\$ -	\$ (4,822)	\$ -	\$ (4,822)
Other Employee Benefits	\$ (95,000)	\$ -	\$ (95,000)	\$ 19,316	\$ -	\$ (114,316)	\$ (95,000)	\$ (19,316)
Total Benefits	\$ 351,000	\$ -	\$ 351,000	\$ 83,464	\$ 11,584	\$ 255,952	\$ 265,000	\$ (9,048)

Derby Public Schools
Monthly Financial Report - October 2019

November 4, 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	\$ 3,221	\$ 23,281	\$ (0)	\$ -	\$ (0)
Professional Development	\$ 3,000	\$ -	\$ 3,000	\$ 971	\$ -	\$ 2,029	\$ -	\$ 2,029
Intern Program	\$ -	\$ 7,800	\$ 7,800	\$ (7,800)	\$ 7,800	\$ 7,800	\$ -	\$ 7,800
Pupil Services	\$ 199,650	\$ -	\$ 199,650	\$ 15,229	\$ 239,083	\$ (54,662)	\$ -	\$ (54,662)
Audit/Legal Services	\$ 74,000	\$ -	\$ 74,000	\$ 33,959	\$ 31,291	\$ 8,750	\$ -	\$ 8,750
Other Purchased Services	\$ 205,000	\$ -	\$ 205,000	\$ 24,074	\$ 147,926	\$ 33,000	\$ -	\$ 33,000
School Physician	\$ 12,300	\$ -	\$ 12,300	\$ 1,100	\$ 11,200	\$ -	\$ -	\$ -
Total Professional Services	\$ 630,452	\$ 7,800	\$ 638,252	\$ 121,153	\$ 510,981	\$ 6,117	\$ -	\$ 6,117
Water, Electricity, Natural Gas	\$ 532,500	\$ -	\$ 532,500	\$ 50,911	\$ 481,239	\$ 350	\$ (3,500)	\$ 3,850
Repairs Instructional	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services Office	\$ 4,140	\$ -	\$ 4,140	\$ 509	\$ 310	\$ 3,321	\$ -	\$ 3,321
Repairs Maintenance of Buildings	\$ 293,033	\$ -	\$ 293,033	\$ 46,671	\$ 10,323	\$ 236,038	\$ -	\$ 236,038
Lease/Rentals	\$ 79,000	\$ -	\$ 79,000	\$ 17,848	\$ 46,373	\$ 14,779	\$ -	\$ 14,779
Total Property Services	\$ 908,673	\$ -	\$ 908,673	\$ 115,939	\$ 538,245	\$ 254,489	\$ (3,500)	\$ 257,989
Pupil Transportation-Regular,504	\$ 735,000	\$ -	\$ 735,000	\$ 142,814	\$ 596,312	\$ (4,125)	\$ (4,125)	\$ (0)
Pupil Transportation - Spec. Educ.	\$ 569,062	\$ -	\$ 569,062	\$ 172,296	\$ 836,544	\$ (439,778)	\$ (251,708)	\$ (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	\$ 3,246	\$ 54,596	\$ 13,350	\$ -	\$ 13,350
Insurance-General Liability	\$ 7,500	\$ -	\$ 7,500	\$ 5,939	\$ -	\$ 1,561	\$ -	\$ 1,561
Communication Services	\$ 254,050	\$ -	\$ 254,050	\$ 65,785	\$ 171,975	\$ 16,290	\$ -	\$ 16,290
Advertising	\$ 1,000	\$ -	\$ 1,000	\$ 580	\$ -	\$ 420	\$ -	\$ 420
Tuition-Out of District Regular	\$ 184,000	\$ -	\$ 184,000	\$ 6,823	\$ 15,000	\$ 162,177	\$ 118,000	\$ 44,177
Tuition - Out of District SPED	\$ 2,497,309	\$ -	\$ 2,497,309	\$ 532,780	\$ 2,277,009	\$ (312,480)	\$ 12,172	\$ (324,652)
Travel/Meetings	\$ 30,000	\$ -	\$ 30,000	\$ 3,336	\$ 5,303	\$ 21,361	\$ -	\$ 21,361
Total Other Purchased Services	\$ 4,448,613	\$ -	\$ 4,448,613	\$ 953,461	\$ 4,018,376	\$ (523,224)	\$ (126,061)	\$ (397,163)
Instructional/General Supplies	\$ 42,991	\$ -	\$ 42,991	\$ 14,658	\$ 7,783	\$ 20,550	\$ -	\$ 20,550
Interscholastic Athletics	\$ 123,217	\$ -	\$ 123,217	\$ 11,708	\$ 53,928	\$ 57,581	\$ -	\$ 57,581
Licensing/Software Maintenance	\$ 159,050	\$ -	\$ 159,050	\$ 58,193	\$ 41,207	\$ 59,649	\$ -	\$ 59,649
Office Supplies	\$ 24,325	\$ -	\$ 24,325	\$ 22,234	\$ 1,632	\$ 459	\$ -	\$ 459
Postage/Mailings	\$ 13,020	\$ -	\$ 13,020	\$ 2,121	\$ 3,845	\$ 7,054	\$ -	\$ 7,054
Custodial/Maintenance Supplies	\$ 166,169	\$ -	\$ 166,169	\$ 12,083	\$ 24,929	\$ 129,158	\$ -	\$ 129,158
School Health Supplies	\$ 6,425	\$ -	\$ 6,425	\$ 2,692	\$ 481	\$ 3,251	\$ -	\$ 3,251
Heating Oil	\$ 76,200	\$ -	\$ 76,200	\$ -	\$ 76,200	\$ -	\$ -	\$ -
Textbooks	\$ 8,005	\$ -	\$ 8,005	\$ 638	\$ 14	\$ 7,353	\$ -	\$ 7,353
Library/AV Books and Supplies	\$ 3,200	\$ -	\$ 3,200	\$ 339	\$ 438	\$ 2,423	\$ -	\$ 2,423
Total Supplies and Materials	\$ 622,602	\$ -	\$ 622,602	\$ 124,667	\$ 210,456	\$ 287,479	\$ -	\$ 287,479

Derby Public Schools
Monthly Financial Report - October 2019

November 4, 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	\$ 928	\$ 351	\$ 221	\$ -	\$ 221
New Equipment - Support	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replace Equipment - Instructional	\$ 1,650	\$ -	\$ 1,650	\$ 331	\$ 283	\$ 1,037	\$ -	\$ 1,037
Replace Equipment - Support	\$ 26,350	\$ -	\$ 26,350	\$ 1,810	\$ 377	\$ 24,163	\$ -	\$ 24,163
Security Enhancements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Equipment	\$ 29,500	\$ -	\$ 29,500	\$ 3,069	\$ 1,011	\$ 25,420	\$ -	\$ 25,420
Dues and Fees	\$ 39,500	\$ -	\$ 39,500	\$ 19,072	\$ 765	\$ 19,663	\$ -	\$ 19,663
Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Dues and Fees	\$ 39,500	\$ -	\$ 39,500	\$ 19,072	\$ 765	\$ 19,663	\$ -	\$ 19,663
TOTAL ADOPTED BUDGET	\$ 18,616,606	\$ -	\$ 18,616,606	\$ 3,937,776	\$ 14,156,422	\$ 522,408	\$ 176,560	\$ 345,848
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City - unemployment/waiver							\$ -	\$ 4,822
School Security Officers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,681
						\$ -	\$ -	\$ -
TOTAL FINANCIAL REPORT	\$ 18,616,606	\$ -	\$ 18,616,606	\$ 3,937,776	\$ 14,156,422	\$ 522,408	\$ 176,560	\$ 435,350

Derby Public Schools
Monthly Financial Report - October 2019

November 4, 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	\$ 41,572	\$ 29,003	\$ 92,810	\$ -	\$ -	\$ -
Alliance	\$ 1,654,675	\$ -	\$ 303,423	\$ 1,207,661	\$ 143,591	\$ 57,562	\$ 86,029
Alliance C-0	\$ 133,638	\$ 133,638	\$ 33,502	\$ 117,370	\$ (17,234)	\$ (17,234)	\$ 0
PSD	\$ 434,593	\$ -	\$ 126,835	\$ 245,480	\$ 62,278	\$ -	\$ 62,278
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	\$ -	\$ 3,810	\$ 17,394	\$ 48,796	\$ -	\$ 48,796
Commissioner's Network C-O	\$ 2,750	\$ 2,750	\$ -	\$ -	\$ 2,750	\$ -	\$ 2,750
PDG	\$ 119,650	\$ 28,050	\$ 24,700	\$ 81,934	\$ 13,016	\$ -	\$ 13,016
Smart Start	\$ 150,000	\$ 60,000	\$ 43,469	\$ 146,859	\$ (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	\$ -	\$ 54,405	\$ 388,009	\$ 14,243	\$ -	\$ 14,243
Title I Improve Educ. C-O	\$ 74,109	\$ 74,109	\$ -	\$ -	\$ 74,109	\$ -	\$ 74,109
Title I Improving Basic Education - 1003a	\$ 240,935	\$ -	\$ 5,576	\$ -	\$ 235,359	\$ -	\$ 235,359
Title I Improving Basic Education - 1003a	\$ 29,977	\$ 29,977	\$ 26,621	\$ 94,438	\$ (91,081)	\$ -	\$ (91,081)
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	\$ 3,199	\$ 16,114	\$ 230	\$ -	\$ 230
IDEA Part B - Section 611	\$ 338,590	\$ 70,000	\$ 54,089	\$ 266,930	\$ 17,571	\$ -	\$ 17,571
IDEA Part B - Section 611 C-O	\$ 37,566	\$ 37,566	\$ -	\$ 36,145	\$ 1,421	\$ -	\$ 1,421
IDEA Pre School	\$ 15,320	\$ 3,000	\$ -	\$ 121	\$ 15,199	\$ -	\$ 15,199
McKinney-Vento Homeless C-O	\$ 33,551	\$ 23,552	\$ -	\$ -	\$ 33,551	\$ -	\$ 33,551
Project Excel	\$ 2,305	\$ 2,305	\$ -	\$ -	\$ 2,305	\$ -	\$ 2,305
Carl Perkins	\$ 25,213	\$ -	\$ 250	\$ 608	\$ 24,355	\$ -	\$ 24,355
TOTAL FEDERAL/STATE GRANTS	\$ 4,378,670	\$ 792,597	\$ 720,625	\$ 2,910,361	\$ 747,684	\$ -	\$ 747,684

* Grants so-marked have not been awarded

Note: CO denotes carryover funding from the prior year