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Superintendent of Schools



Jennifer M. Parsons
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Anna M. Robbins, SFO
Business Manager

To: Granby Board of Education
From: Anna Robbins, Business Manager
Date: June 16, 2021
Re: May 2021 Statement of Accounts

The May 2021 statement of accounts reflects a forecast which is slightly better than budget. As we close May, we continue to incorporate the results from the beginning of June as our guide in order project a balance of \$80K. This forecast is better than the previous month by \$17K. Special education is over-budget \$10K with a positive change from the previous month of \$7K. Regular education has a positive forecast of \$90K and is better than the previous month by \$7K. Our facilities department continues to respond to the needs of the school community as they pivot to keep buildings clean, inside and out, provide logistical support as well as people power to set-up and break-down the many year-end events that take place, as well as repair and replace infrastructure as the need arises. This incredibly busy time of the year inevitably has budgetary impacts and we have accounted for this in the forecast.

The balance in the Quality & Diversity Fund is forecasted to be better than budgeted (\$102K) and continues to reflect savings due to limited extracurricular activities and reduced enrollment in the Asnuntuck and VoAg programs primarily due to the pandemic.

For FY21, the overall projection for revenue to the town is unfavorable \$47K, which is better than last month by \$20K. Special education revenue from Hartland and Hartford has been received and has a positive variance of \$17K. The Special Education Excess Cost Grant (\$408K) has been received by the Town. Any adjustments to this number whether positive or negative, will be reflected in the ECS payment to the Town in the Spring of 2022. Pay for participation is anticipated to increase by \$3K before year-end reflecting payments from spring sports.

The district received the disbursement of Coronavirus Relief Funds totaling of \$551,819. \$417,523 of this disbursement was applied to FY21 pandemic related expenses incurred before December 30, 2020. The remaining \$134,296 was applied to pandemic related expenses incurred and expended in FY20 (after March 13, 2020). Funds received for prior year's expenses (FY20) were returned to the Town bringing the total expenses returned to the town from FY20 to \$1,036,358.

Granby Board of Education
FY 2020-2021
Statement of Accounts
for the period ended
May 31, 2021

Description	Budget	Expended	Encumbered	Expended & Encumbered	Balance	% Enc/Exp	May 2021 Forecast	Change from Last Month Forecast
Certified Salaries:								
Administration	1,725,527	1,576,688	138,107	1,714,795	10,732	99.38%	(588)	0
Regular Education	10,843,343	8,359,697	2,269,746	10,629,443	213,900	98.03%	173,331	15,447
Special Education	1,817,977	1,518,814	360,804	1,879,618	(61,642)	103.39%	(67,858)	0
Total	14,386,846	11,455,200	2,768,657	14,223,856	162,990	98.87%	104,885	15,447
Substitute/Tutor/Support Salaries								
Substitutes	8,000	5,228	0	5,228	2,772	65.35%	2,000	0
Sped Support (Speech, O.T. & P.T.)	446,287	383,659	51,859	435,518	10,769	97.59%	10,552	0
Tech Support	243,417	219,236	24,241	243,477	(60)	100.02%	0	0
Tutors - Regular Education	36,329	21,644	2,104	23,748	12,581	65.37%	9,408	0
Tutors - Special Education	21,583	18,218	0	18,218	3,366	84.41%	1,408	0
Total	755,616	647,984	78,203	726,188	29,428	96.11%	23,368	0
Teaching Assistant Salaries:								
Regular Education TA	303,433	281,552	31,720	313,272	(9,839)	103.24%	(15,093)	0
Special Education TA	1,158,928	951,838	114,384	1,066,222	92,706	92.00%	95,531	0
Total	1,462,361	1,233,390	146,103	1,379,494	82,867	94.33%	80,438	0
School Secretaries' Salaries	638,886	558,036	77,572	635,608	3,278	99.49%	729	1,155
Central Office Salaries	556,894	493,792	70,357	564,149	(7,255)	101.30%	(8,259)	919
Custodial & Maintenance Salaries	1,319,033	1,315,800	164,488	1,480,288	(161,255)	112.23%	(162,940)	15,879
Bus Monitors	0	51,721	10,110	61,831	(61,831)		(61,831)	1,728
Total Salaries	19,119,636	15,755,923	3,315,491	19,071,414	48,222	99.75%	(23,610)	35,127
Employee Benefits	5,296,197	4,868,826	354,566	5,223,391	72,806	98.63%	(40,000)	0
Total Salaries & Employee Benefits	24,415,833	20,624,748	3,670,057	24,294,805	121,028	99.50%	(63,610)	35,127

Granby Board of Education
FY 2020-2021
Statement of Accounts
for the period ended
May 31, 2021

Description	Budget	Expended	Encumbered	Expended & Encumbered	Balance	% Enc/Exp	May 2021 Forecast	Change from Last Month Forecast
Purchased Services:								
Instructional Purchased Service	552,019	444,321	53,098	497,419	54,600	90.11%	(59,060)	(20,772)
Administration Purchased Service	439,293	384,013	83,684	467,697	(28,404)	106.47%	(81,002)	(23,250)
Maintenance Purchased Service	101,483	55,978	14,324	70,302	31,181	69.27%	0	0
Total	1,092,794	884,312	151,106	1,035,418	57,376	94.75%	(140,062)	(44,022)
Legal Services	55,000	39,519	11,547	51,066	3,934	92.85%	3,934	3,934
Repairs & Maintenance:								
Instructional Repairs & Maintenance	74,599	43,901	5,152	49,053	25,546	65.76%	10,000	0
Administration Repairs & Maintenance	8,500	0	0	0	8,500	0.00%	5,000	0
Maintenance Repairs & Maintenance	434,698	310,518	57,630	368,148	66,549	84.69%	0	0
Total	517,797	354,419	62,782	417,201	100,595	80.57%	15,000	0
Transportation:								
Transportation Regular Education	907,393	728,983	146,513	875,496	31,896	96.48%	32,369	331
Transportation Special Education	704,616	334,217	211,725	545,941	158,674	77.48%	143,504	(5,440)
Transportation Vocational Tech	89,268	50,928	29,745	80,673	8,595	90.37%	16,071	7,591
Total	1,701,276	1,114,128	387,983	1,502,111	199,165	88.29%	191,945	2,483
Insurance Property & Liability	102,700	100,566	0	100,566	2,134	97.92%	0	0
Communications	91,781	65,878	14,104	79,982	11,799	87.14%	9,000	0
Tuition:								
Tuition Special Education	1,469,896	1,394,686	229,429	1,624,115	(154,220)	110.49%	(154,842)	12,069
Tuition Adult Education	11,967	10,016	0	10,016	1,951	83.70%	1,951	0
Total	1,481,863	1,404,702	229,429	1,634,131	(152,269)	110.28%	(152,891)	12,069
Conference & Travel Expense	73,131	14,719	4,835	19,554	53,577	26.74%	50,000	0

**Granby Board of Education
FY 2020-2021
Statement of Accounts
for the period ended
May 31, 2021**

Description	Budget	Expended	Encumbered	Expended & Encumbered	Balance	% Enc/Exp	May 2021 Forecast	Change from Last Month Forecast	
General Supplies:									
General Supplies Regular Education	317,570	218,647	37,189	255,837	61,733	80.56%	50,000	0	
General Supplies Special Education	27,316	22,238	5,100	27,338	(22)	100.08%	(22)	(22)	
General Supplies Administration	80,976	54,143	16,133	70,276	10,700	86.79%	10,000	0	
General Supplies Maintenance	141,372	120,568	5,760	126,328	15,044	89.36%	0	0	
Total	567,234	415,596	64,182	479,778	87,456	84.58%	59,978	(22)	
Electricity	409,049	290,447	114,575	405,022	4,027	99.02%	10,000	0	
Fuel/Natural Gas	156,352	137,452	43,427	180,879	(24,528)	115.69%	(13,000)	0	
Textbooks/Workbooks	140,217	97,783	21,000	118,784	21,433	84.71%	10,786	(4,214)	
Library/Media Center	63,336	53,082	4,769	57,851	5,485	91.34%	4,000	2,000	
Software	321,922	308,447	0	308,447	13,475	95.81%	0	0	
Dues & Fees	50,446	38,955	0	38,955	11,491	77.22%	7,500	0	
Replacement Equipment:									
Replacement Equipment	0	0	2,554	2,554	(2,554)		(2,554)		
Replacement Equip Admin	6,000	1,697	0	1,697	4,303	28.29%	4,303	4,303	
Replacement Equip Maintenance	2,500	2,513	0	2,513	(13)	100.53%	(13)	(2,013)	
Total	8,500	4,211	2,554	6,764	1,736	79.58%	1,736	2,290	
Student Activities	794,519	511,937	176,403	688,340	106,179	86.64%	86,000	7,000	
Total General Fund	32,043,750	26,460,900	4,958,755	31,419,655	624,095	98.05%	80,315	16,645	
	SPED	5,729,962					SPED	(9,540)	6,629
	GEN ED	26,313,788					GEN ED	89,855	7,462

Quality & Diversity	Budget	May Forecast	Better/Worse Than Budget
Opening Balance	315,390	315,390	0
Expenses	982,910	804,830	178,080
Revenue	832,342	755,897	(76,445)
Ending Balance	164,823	266,457	101,635

**Granby Board of Education
 FY 2020-2021
 Statement of Accounts
 for the period ending
 May 31, 2021
 For Selected Special Education Accounts**

II. Expenditures	FY20-21 Budget	Expended	Encumbered	Expended & Encumbered	Balance	May Forecast After Grants	Change from Last Month Forecast
Legal Expense	27,500	4,274	5,952	10,226	17,274	0	0
Special Education Certified Staff	1,817,977	1,518,814	360,804	1,879,618	(61,642)	(67,858)	0
Teacher Assistants	1,158,928	951,838	114,384	1,066,222	92,706	95,531	0
Special Education Tutors	21,583	18,218	0	18,218	3,366	1,408	0
Evaluation, Therapy & Contracted Services	83,176	92,564	3,719	96,283	(13,107)	(37,835)	0
Sped Support (Speech, O.T., & P.T.)	446,287	383,659	51,859	435,518	10,769	10,552	0
Special Ed Transportation	704,616	334,217	211,725	545,941	158,674	143,504	(5,440)
Out of District Tuition	1,469,896	1,394,686	229,429	1,624,115	(154,220)	(154,842)	12,069
Total Selected Special Education Accounts	5,729,962	4,698,271	977,872	5,676,142	53,820	(9,540)	6,629

**Granby Board of Education
 FY 2020-2021
 Statement of Accounts
 for the period ending May 31, 2021**

I. Revenue	FY 2020-2021 Budget	Currently Anticipated	Received To Date	Full Year Forecast May	Changes from Last Month Forecast
Reg. Tuition from other Towns	600,769	617,823	617,823	17,054	0
SPED Tuition from other Towns	413,079	473,643	473,643	60,564	17,370
SDE Excess Cost Reimbursement	503,911	407,937	407,937	(95,974)	0
Rental Fees	14,745	0	0	(14,745)	0
Pay for Participation	54,000	40,226	37,052	(13,774)	3,174
Sub Total	<u>1,586,504</u>	<u>1,539,629</u>	<u>1,536,455</u>	<u>(46,875)</u>	<u>20,544</u>
Prior Year's Expenses Reimbursed to the Town through Grant Funds	0	134,296	0	134,296	0