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Superintendent of Schools



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Business Manager

To: Granby Board of Education
From: Anna Robbins, Business Manager
Date: December 16, 2020
Re: November 2020 Statement of Accounts

The November 2020 statement of accounts reflects the forecast of the cost of reopening schools with protocols and materials that support a safe learning environment during the current pandemic. The forecast also projects the receipt of the Elementary and Secondary School Emergency Relief Fund (ESSER) grant and Coronavirus Relief Funds (CRF). Both of these grants are considered direct grants to the Board of Education and will be received and spent by the district in accordance with procedures that have been established, practiced and audited. The district received grant confirmation for both of these grants and will proceed to draw down these funds appropriately.

After receipt of grant funds, the general fund forecast is negative \$180K. Special education is over-budget \$205K and regular education is better than budget \$25K. Line items that contribute to the over- budget conditions are Custodial & Maintenance Salaries (\$166K), the cost of Bus Monitors (\$83K), Statutory Unemployment Contributions (\$20K), and Special Education Out-of-District Tuition (\$215K). These items are offset by favorable projections in Certified Salaries (\$121K), Teaching Assistants (\$57K), Transportation (\$45K), and General Supplies (\$56K).

Administration is working closely with our food service vendor, Fresh Picks Café, to manage our food service program during the pandemic. This program, which typically runs at break-even costs, is projected to run at a loss this year due to the implementation of additional health and safety measures. The projected loss of \$25K is included in the Administrative Purchased Services line item.

The balance in the Quality & Diversity Fund is forecasted to be higher than budgeted (\$49K). Expenses are projected to be \$115K lower. The reduction is due to restrictions resulting from the pandemic. Savings are realized in the summer school program and related expenses, staff turnover and reduction in after-school activities. Revenues are projected to be lower than budgeted \$66K due to lack of summer school revenue and a reduction in pre-school enrollment.

The overall projection for revenue to the town is unfavorable \$67K. Although special education revenue from other towns has a positive forecast, all other categories are unfavorable at this time. The forecast for the Excess Cost Grant is better than projected last month (\$28K) but continues to fluctuate.

**Granby Board of Education
FY 2020-2021
Statement of Accounts
for the period ended
November 30, 2020**

Description	Budget	Expended & Encumbered	Balance	% Enc/Exp	November Forecast	Change from Last Month Forecast	Direct BOE Grant		November Forecast after Grants
							ESSER Grant	CRF Grant	
Certified Salaries:									
Administration	1,725,527	1,708,506	17,021	99.01%	17,021	0			17,021
Regular Education	10,843,343	10,599,976	243,367	97.76%	162,662	23,019	(4,725)		167,387
Special Education	1,817,977	1,880,937	(62,960)	103.46%	(62,960)	231			(62,960)
Total	14,386,846	14,189,419	197,428	98.63%	116,723	23,249			121,448
Substitute/Tutor/Support Salaries									
Substitutes	8,000	533	7,467	6.66%	0	246			0
Sped Support (Speech, O.T. & P.T.)	446,287	437,467	8,820	98.02%	8,820	369			8,820
Tech Support	243,417	243,477	(60)	100.02%	0	0			0
Tutors - Regular Education	36,329	20,915	15,414	57.57%	3,943	1,840			3,943
Tutors - Special Education	21,583	17,984	3,599	83.32%	4,070	9,236			4,070
Total	755,616	720,375	35,241	95.34%	16,834	11,691			16,834
Teaching Assistant Salaries:									
Regular Education TA	303,433	326,043	(22,610)	107.45%	(22,610)	6,919			(22,610)
Special Education TA	1,158,928	1,078,980	79,948	93.10%	79,948	51,536			79,948
Total	1,462,361	1,405,023	57,337	96.08%	57,337	58,454			57,337
School Secretaries' Salaries	638,886	634,198	4,688	99.27%	(1,827)	(90)			(1,827)
Central Office Salaries	556,894	562,244	(5,350)	100.96%	(6,789)	0			(6,789)
Custodial & Maintenance Salaries	1,319,033	1,502,319	(183,285)	113.90%	(271,864)	(16,952)		(105,410)	(166,454)
Bus Monitors	0	173,075	(173,075)		(173,075)	6,925		(90,038)	(83,037)
Total Salaries	19,119,636	19,186,652	(67,017)	100.35%	(262,661)	83,278			(62,488)
Employee Benefits	5,296,197	5,297,274	(1,077)	100.02%	(20,000)	0			(20,000)
Total Salaries & Employee Benefits	24,415,833	24,483,926	(68,094)	100.28%	(282,661)	83,278			(82,488)

**Granby Board of Education
FY 2020-2021
Statement of Accounts
for the period ended
November 30, 2020**

Description	Budget	Expended & Encumbered	Balance	% Enc/Exp	November Forecast	Change from Last Month Forecast	Direct BOE Grant		November Forecast after Grants
							ESSER Grant	CRF Grant	
Purchased Services:									
Instructional Purchased Service	552,019	426,869	125,150	77.33%	0	0			0
Administration Purchased Service	439,293	432,207	7,086	98.39%	(25,000)	(25,000)	0	3,000	(28,000)
Maintenance Purchased Service	101,483	65,075	36,408	64.12%	0	0			0
Total	1,092,794	924,150	168,644	84.57%	(25,000)	(25,000)			(28,000)
Legal Services	55,000	55,000	0	100.00%	0	0			0
Repairs & Maintenance:									
Instructional Repairs & Maintenance	74,599	49,026	25,573	65.72%	2,000	2,000			2,000
Administration Repairs & Maintenance	8,500	0	8,500	0.00%	3,000	3,000			3,000
Maintenance Repairs & Maintenance	434,698	349,197	85,501	80.33%	0	0		(12,256)	12,256
Total	517,797	398,223	119,574	76.91%	5,000	5,000			17,256
Transportation:									
Transportation Regular Education	907,393	908,332	(939)	100.10%	(2,138)	0		(12,844)	10,706
Transportation Special Education	704,616	635,267	69,348	90.16%	3,994	4,604		(19,293)	23,287
Transportation Vocational Tech	89,268	81,672	7,596	91.49%	10,818	0			10,818
Total	1,701,276	1,625,271	76,005	95.53%	12,674	4,604			44,811
Insurance Property & Liability	102,700	99,332	3,368	96.72%	0	0			0
Communications	91,781	74,831	16,950	81.53%	0	0			0
Tuition:									
Tuition Special Education	1,469,896	1,576,179	(106,284)	107.23%	(218,403)	(40,963)			(218,403)
Tuition Adult Education	11,967	10,016	1,951	83.70%	3,570	0			3,570
Total	1,481,863	1,586,195	(104,333)	107.04%	(214,833)	(40,963)			(214,833)
Conference & Travel Expense	73,131	10,217	62,914	13.97%	5,000	0			5,000
General Supplies:									
General Supplies Regular Education	317,570	183,889	133,681	57.90%	5,000	5,000		(34,469)	39,469
General Supplies Special Education	27,316	12,757	14,559	46.70%	0	0			0
General Supplies Administration	80,976	63,442	17,534	78.35%	0	0		(21,160)	21,160
General Supplies Maintenance	141,372	146,524	(5,152)	103.64%	(259,351)	(13,383)		(259,351)	0
Total	567,234	406,612	160,622	71.68%	(254,351)	(8,383)			60,629

**Granby Board of Education
FY 2020-2021
Statement of Accounts
for the period ended
November 30, 2020**

Description	Budget	Expended & Encumbered	Balance	% Enc/Exp	November Forecast	Change from Last Month Forecast	Direct BOE Grant		November Forecast after Grants
							ESSER Grant	CRF Grant	
Electricity	409,049	388,405	20,644	94.95%	15,000	0			15,000
Fuel/Natural Gas	156,352	168,480	(12,128)	107.76%	(13,000)	0			(13,000)
Textbooks/Workbooks	140,217	77,939	62,278	55.58%	0	0			0
Library/Media Center	63,336	39,706	23,630	62.69%	0	0			0
Software	321,922	289,089	32,833	89.80%	(42,497)	(12,497)	(42,497)		0
Dues & Fees	50,446	35,641	14,805	70.65%	0	0			0
Replacement Equipment:									
Replacement Equip Instructional	2,500	67	2,433	0.00%	0	0			0
Replacement Equip Administration	6,000	0	6,000	0.00%	2,000	2,000			2,000
Total	8,500	67	8,433	0.79%	2,000	2,000			2,000
Student Activities	794,519	420,143	374,376	52.88%	13,500	13,500			13,500
Total General Fund	32,043,750	31,083,228	960,522	97.00%	(779,168)	21,539	(47,222)	(551,820)	(180,125)
	SPED	5,729,962		SPED	(224,531)	(14,987)			(205,239)
	GEN ED	26,313,788		GEN ED	(554,636)	36,526			25,113
Quality & Diversity	982,910	797,298	185,612	81.12%	48,862	26,468			

**Granby Board of Education
FY 2020-2021
Statement of Accounts
for the period ending
November 30, 2020
For Selected Special Education Accounts**

II. Expenditures	<u>FY20-21 Budget</u>	<u>Expended & Encumbered</u>	<u>Balance</u>	<u>November 2020 Forecast</u>	<u>Change from Last Month Forecast</u>	Grant Fund Application CRF	<u>November Forecast after Grants</u>
Legal Expense	27,500	27,500	0	0	0		0
Special Education Certified Staff	1,817,977	1,880,937	(62,960)	(62,960)	231	0	(62,960)
Teacher Assistants	1,158,928	1,078,980	79,948	79,948	51,536		79,948
Special Education Tutors	21,583	17,984	3,599	4,070	9,236		4,070
Evaluation, Therapy & Contracted Services	83,176	48,615	34,561	(40,000)	(40,000)		(40,000)
Sped Support (Speech, O.T., & P.T.)	446,287	437,467	8,820	8,820	369		8,820
Special Ed Transportation	704,616	635,267	69,348	3,994	4,604	(19,293)	23,287
Out of District Tuition	1,469,896	1,576,179	(106,284)	(218,403)	(40,963)		(218,403)
Total Selected Special Education Accounts	<u>5,729,962</u>	<u>5,702,930</u>	<u>27,032</u>	<u>(224,531)</u>	<u>(14,987)</u>	<u>(19,293)</u>	<u>(205,239)</u>

Granby Board of Education
FY 2020-2021
Statement of Accounts
for the period ending November 30, 2020

I. Revenue	FY 2020-2021 Budget	Currently Anticipated	Received To Date	Full Year Forecast November	Changes from Last Month Forecast
Reg. Tuition from other Towns	600,769	587,742	300,385	(13,027)	0
SPED Tuition from other Towns	413,079	456,273	0	43,194	0
SDE Excess Cost Reimbursement	503,911	457,225	0	(46,686)	28,856
Rental Fees	14,745	0	0	(14,745)	0
Pay for Participation	54,000	18,100	15,372	(35,900)	(1,801)
Sub Total	<u>1,586,504</u>	<u>1,519,340</u>	<u>315,757</u>	<u>(67,164)</u>	<u>27,055</u>