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To: Granby Board of Education
From: Anna Robbins, Business Manager
Date: March 17, 2021
Re: February 2021 Statement of Accounts

The February 2021 statement of accounts reflects the receipt of grant funds. The Connecticut State Department of Education grants division has accepted the Granby Board of Education's application for reimbursement.

After receipt of grant funds, the general fund forecast is over-budget \$65K. This forecast is better than the previous month by \$9K. Special education is over-budget \$54K which is better than the previous month by \$85K and regular education has a negative forecast of \$11K and is worse than the previous month by \$79K. The fluctuation in special education is driven by adjustments to out-of-district tuition and transportation. Changes in the regular education forecast are due to adjustments to projections for custodial salaries as well as the cost for bus monitors. Previous months' forecasts were based on estimates used for pandemic-related grant applications. Although the district forecast is better than last month, there has been movement between categories based on actual expenses.

With four months remaining in the school year, the district will require all funds to be encumbered, where possible, by March 26, 2021. This practice allows the district to begin even more accurate forecasting for year-end.

The balance in the Quality & Diversity Fund is forecasted to be better than budgeted \$64K. Expenses are projected to be \$130K lower than budgeted. 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 \$82K, which is better than last month by \$8K. Special education revenue from other towns continues with a positive forecast. The per pupil expense used to calculate regular education tuition from other towns has been updated to \$17,068 which factors into the increase in the amounts currently anticipated and thereby generating a positive forecast of \$17K. The Special Education Excess Cost Grant of \$408K has been received by the Town and will be adjusted to reflect changes that may occur through June 2021. Pay-for-participation fees have increased by \$5K reflecting enrollment in spring sports.

Granby Board of Education
FY 2020-2021
Statement of Accounts
for the period ended
February 28, 2021

Description	Budget	Expended	Encumbered	Expended & Encumbered	Balance	% Enc/Exp	February Forecast After Grants	Change from Last Month Forecast
Certified Salaries:								
Administration	1,725,527	1,181,236	527,270	1,708,506	17,021	99.01%	4,443	0
Regular Education	10,843,343	5,831,256	4,755,544	10,586,799	256,544	97.63%	158,644	7,045
Special Education	1,817,977	1,084,949	786,639	1,871,588	(53,612)	102.95%	(70,279)	1,853
Total	14,386,846	8,097,441	6,069,453	14,166,893	219,953	98.47%	92,807	8,898
Substitute/Tutor/Support Salaries								
Substitutes	8,000	2,912	0	2,912	5,088	36.40%	2,000	2,000
Sped Support (Speech, O.T. & P.T.)	446,287	270,224	165,834	436,058	10,229	97.71%	10,229	1,409
Tech Support	243,417	163,855	79,622	243,477	(60)	100.02%	(59)	0
Tutors - Regular Education	36,329	15,333	8,414	23,747	12,581	65.37%	5,731	1,523
Tutors - Special Education	21,583	17,984	0	17,984	3,599	83.32%	(783)	1,096
Total	755,616	470,307	253,870	724,178	31,438	95.84%	17,118	6,027
Teaching Assistant Salaries:								
Regular Education TA	303,433	188,240	127,660	315,900	(12,467)	104.11%	(12,107)	8,755
Special Education TA	1,158,928	615,438	462,274	1,077,712	81,215	92.99%	79,234	(3,927)
Total	1,462,361	803,677	589,935	1,393,612	68,749	95.30%	67,128	4,828
School Secretaries' Salaries	638,886	403,403	231,156	634,559	4,327	99.32%	(2,083)	(256)
Central Office Salaries	556,894	367,452	196,461	563,913	(7,019)	101.26%	(9,023)	1,215
Custodial & Maintenance Salaries	1,319,033	1,020,697	517,652	1,538,349	(219,316)	116.63%	(192,288)	(49,928)
Bus Monitors	0	74,849	45,070	119,919	(119,919)		(69,444)	(39,483)
Total Salaries	19,119,636	11,237,826	7,903,597	19,141,422	(21,787)	100.11%	(95,785)	(68,699)
Employee Benefits	5,296,197	3,617,114	1,711,937	5,329,051	(32,854)	100.62%	(36,295)	13,705
Total Salaries & Employee Benefits	24,415,833	14,854,940	9,615,533	24,470,473	(54,640)	100.22%	(132,080)	(54,994)

Granby Board of Education
FY 2020-2021
Statement of Accounts
for the period ended
February 28, 2021

Description	Budget	Expended	Encumbered	Expended & Encumbered	Balance	% Enc/Exp	February Forecast After Grants	Change from Last Month Forecast
Purchased Services:								
Instructional Purchased Service	552,019	258,868	200,758	459,626	92,392	83.26%	(20,000)	(20,000)
Administration Purchased Service	439,293	265,893	191,585	457,478	(18,185)	104.14%	(14,512)	10,488
Maintenance Purchased Service	101,483	39,210	27,806	67,016	34,467	66.04%	0	0
Total	1,092,794	563,971	420,149	984,120	108,674	90.06%	(34,512)	(9,512)
Legal Services	55,000	28,439	26,561	55,000	0	100.00%	0	0
Repairs & Maintenance:								
Instructional Repairs & Maintenance	74,599	50,239	4,511	54,750	19,849	73.39%	5,000	0
Administration Repairs & Maintenance	8,500	0	0	0	8,500	0.00%	4,000	0
Maintenance Repairs & Maintenance	434,698	308,522	79,951	388,473	46,225	89.37%	0	(12,256)
Total	517,797	358,761	84,462	443,223	74,574	85.60%	9,000	(12,256)
Transportation:								
Transportation Regular Education	907,393	456,918	449,800	906,718	674	99.93%	30,508	19,802
Transportation Special Education	704,616	160,288	430,920	591,208	113,408	83.90%	144,865	50,614
Transportation Vocational Tech	89,268	31,604	50,068	81,672	7,596	91.49%	10,818	0
Total	1,701,276	648,810	930,788	1,579,598	121,678	92.85%	186,191	70,416
Insurance Property & Liability	102,700	76,406	24,160	100,566	2,134	97.92%	0	0
Communications	91,781	57,960	17,943	75,903	15,878	82.70%	5,000	0
Tuition:								
Tuition Special Education	1,469,896	866,793	786,527	1,653,319	(183,424)	112.48%	(183,423)	34,094
Tuition Adult Education	11,967	10,016	0	10,016	1,951	83.70%	1,951	0
Total	1,481,863	876,809	786,527	1,663,335	(181,473)	112.25%	(181,472)	34,094
Conference & Travel Expense	73,131	9,484	4,033	13,517	59,614	18.48%	15,000	0

Granby Board of Education
FY 2020-2021
Statement of Accounts
for the period ended
February 28, 2021

Description	Budget	Expended	Encumbered	Expended & Encumbered	Balance	% Enc/Exp	February Forecast After Grants	Change from Last Month Forecast	
General Supplies:									
General Supplies Regular Education	317,570	169,041	58,234	227,274	90,296	71.57%	15,000	(34,468)	
General Supplies Special Education	27,316	13,180	4,520	17,700	9,616	64.80%	0	0	
General Supplies Administration	80,976	57,763	19,284	77,047	3,929	95.15%	0	(21,160)	
General Supplies Maintenance	141,372	213,020	5,191	218,211	(76,839)	154.35%	(17,000)	(17,000)	
Total	567,234	453,004	87,228	540,232	27,002	95.24%	(2,000)	(72,628)	
Electricity	409,049	186,994	201,411	388,405	20,644	94.95%	15,000	0	
Fuel/Natural Gas	156,352	87,048	81,432	168,480	(12,128)	107.76%	(13,000)	0	
Textbooks/Workbooks	140,217	75,077	4,364	79,441	60,776	56.66%	6,000	6,000	
Library/Media Center	63,336	40,918	8,814	49,731	13,605	78.52%	0	0	
Software	321,922	281,511	16,100	297,612	24,310	92.45%	0	0	
Dues & Fees	50,446	35,152	2,804	37,957	12,489	75.24%	3,000	0	
Replacement Equipment:									
Replacement Equip Instructional	2,500	67	1,083	1,151	1,349	0.00%	0	0	
Replacement Equip Administration	6,000	0	0	0	6,000	0.00%	0	0	
Total	8,500	67	1,083	1,151	7,349	13.54%	0	0	
Student Activities	794,519	266,591	247,330	513,922	280,597	64.68%	59,000	45,500	
Total General Fund	32,043,750	18,901,943	12,560,723	31,462,666	581,084	98.19%	(64,874)	6,620	
	SPED	5,729,962					SPED	(54,293)	85,139
	GEN ED	26,313,788					GEN ED	(10,581)	(78,519)

Quality & Diversity	Budget	February Forecast	Better/Worse Than Budget
Opening Balance	315,390	315,390	0
Expenses	(982,910)	(852,762)	130,148
Revenue	832,342	766,000	(66,342)
Ending Balance	164,823	228,628	63,806

**Granby Board of Education
FY 2020-2021
Statement of Accounts
for the period ending
February 28, 2021
For Selected Special Education Accounts**

II. Expenditures	FY20-21 Budget	Expended	Encumbered	Expended & Encumbered	Balance	February Forecast After Grants	Change from Last Month Forecast
Legal Expense	27,500	4,274	18,226	22,500	5,000	0	0
Special Education Certified Staff	1,817,977	1,084,949	786,639	1,871,588	(53,612)	(70,279)	1,853
Teacher Assistants	1,158,928	615,438	462,274	1,077,712	81,215	79,234	(3,927)
Special Education Tutors	21,583	17,984	0	17,984	3,599	(783)	1,096
Evaluation, Therapy & Contracted Services	83,176	33,819	64,968	98,787	(15,611)	(34,135)	0
Sped Support (Speech, O.T., & P.T.)	446,287	270,224	165,834	436,058	10,229	10,229	1,409
Special Ed Transportation	704,616	160,288	430,920	591,208	113,408	144,865	50,614
Out of District Tuition	1,469,896	866,793	786,527	1,653,319	(183,424)	(183,423)	34,094
Total Selected Special Education Accounts	5,729,962	3,053,769	2,715,387	5,769,156	(39,194)	(54,293)	85,139

**Granby Board of Education
 FY 2020-2021
 Statement of Accounts
 for the period ending February 28, 2021**

I. Revenue	FY 2020-2021 Budget	Currently Anticipated	Received To Date	Full Year Forecast February	Changes from Last Month Forecast
Reg. Tuition from other Towns	600,769	617,823	300,385	17,054	0
SPED Tuition from other Towns	413,079	456,273	0	43,194	0
SDE Excess Cost Reimbursement	503,911	407,937	407,937	(95,974)	3,595
Rental Fees	14,745	0	0	(14,745)	0
Pay for Participation	54,000	22,967	22,967	(31,033)	4,867
Sub Total	<u>1,586,504</u>	<u>1,505,000</u>	<u>731,289</u>	<u>(81,504)</u>	<u>8,462</u>