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Superintendent of Schools



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Anna M. Robbins, SFO
Business Manager

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

The January 2021 statement of accounts continues to reflect the forecast of the cost of reopening schools with protocols and materials that support a safe learning environment during the current pandemic.

After receipt of grant funds, the general fund forecast is negative \$71K. This forecast is worse than the previous month by \$9K. Special education is over-budget \$139K which is worse than the previous month by \$18K and regular education has a positive forecast of \$67K and is better than the previous month by \$9K. The fluctuation in special education is driven by adjustments to out-of-district tuition. Changes in the regular education forecast are due to adjustments to certified staff as we continue to monitor leaves of absence and personnel changes. These changes are offset by anticipated savings in general supplies, conferences and travel as well as dues and fees.

With five months remaining in the school year, the district will require all funds to be encumbered, where possible, by March 15, 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 (\$62K). Expenses are projected to be \$129K 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 \$67K due to lack of summer school revenue and a reduction in pre-school enrollment.

The overall projection for revenue to the town is unfavorable \$90K. 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 increase in per pupil expense also increases our stop loss amount and this, in turn, has the opposite effect on the forecast for the Excess Cost Grant which is worse than last month by \$23K.

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

Description	Budget	Expended	Encumbered	Expended & Encumbered	Balance	January Forecast after Grants
Certified Salaries:						
Administration	1,725,527	1,049,418	659,088	1,708,506	17,021	4,443
Regular Education	10,843,343	5,003,747	5,580,483	10,584,229	259,114	151,599
Special Education	1,817,977	931,734	951,786	1,883,520	(65,543)	(72,133)
Total	14,386,846	6,984,899	7,191,356	14,176,255	210,591	83,909
Substitute/Tutor/Support Salaries						
Substitutes	8,000	2,594	0	2,594	5,406	0
Sped Support (Speech, O.T. & P.T.)	446,287	233,098	203,429	436,527	9,760	8,820
Tech Support	243,417	145,394	98,083	243,477	(60)	(59)
Tutors - Regular Education	36,329	13,301	10,401	23,702	12,626	4,209
Tutors - Special Education	21,583	17,984	0	17,984	3,599	(1,879)
Total	755,616	412,371	311,913	724,284	31,331	11,091
Teaching Assistant Salaries:						
Regular Education TA	303,433	158,373	159,907	318,280	(14,847)	(20,862)
Special Education TA	1,158,928	510,132	558,665	1,068,797	90,130	83,161
Total	1,462,361	668,505	718,573	1,387,077	75,283	62,300
School Secretaries' Salaries	638,886	351,306	283,093	634,399	4,487	(1,827)
Central Office Salaries	556,894	325,498	238,388	563,885	(6,991)	(10,238)
Custodial & Maintenance Salaries	1,319,033	895,990	627,122	1,523,113	(204,079)	(142,360)
Bus Monitors	0	65,945	63,344	129,289	(129,289)	(29,962)
Total Salaries	19,119,636	9,704,514	9,433,789	19,138,302	(18,666)	(27,087)
Employee Benefits	5,296,197	3,199,204	2,132,883	5,332,087	(35,890)	(50,000)
Total Salaries & Employee Benefits	24,415,833	12,903,718	11,566,671	24,470,389	(54,556)	(77,087)

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

Description	Budget	Expended	Encumbered	Expended & Encumbered	Balance	January Forecast after Grants
Purchased Services:						
Instructional Purchased Service	552,019	219,529	253,015	472,544	79,474	0
Administration Purchased Service	439,293	225,648	230,441	456,089	(16,796)	(25,000)
Maintenance Purchased Service	101,483	36,650	29,245	65,895	35,587	0
Total	1,092,794	481,827	512,702	994,529	98,265	(25,000)
Legal Services	55,000	27,512	27,489	55,000	0	0
Repairs & Maintenance:						
Instructional Repairs & Maintenance	74,599	45,618	7,117	52,735	21,864	5,000
Administration Repairs & Maintenance	8,500	0	0	0	8,500	4,000
Maintenance Repairs & Maintenance	434,698	276,642	90,260	366,902	67,796	12,256
Total	517,797	322,260	97,377	419,637	98,160	21,256
Transportation:						
Transportation Regular Education	907,393	373,421	534,911	908,332	(939)	10,706
Transportation Special Education	704,616	58,853	571,929	630,782	73,834	94,251
Transportation Vocational Tech	89,268	26,946	54,726	81,672	7,596	10,818
Total	1,701,276	459,221	1,161,565	1,620,786	80,490	115,775
Insurance Property & Liability	102,700	76,406	24,160	100,566	2,134	0
Communications	91,781	53,232	23,961	77,193	14,588	5,000
Tuition:						
Tuition Special Education	1,469,896	600,546	1,027,499	1,628,046	(158,150)	(217,517)
Tuition Adult Education	11,967	10,016	0	10,016	1,951	1,951
Total	1,481,863	610,562	1,027,499	1,638,062	(156,199)	(215,566)
Conference & Travel Expense	73,131	7,681	4,794	12,475	60,656	15,000

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

Description	Budget	Expended	Encumbered	Expended & Encumbered	Balance	January Forecast after Grants
General Supplies:						
General Supplies Regular Education	317,570	158,310	52,082	210,392	107,178	49,469
General Supplies Special Education	27,316	10,552	5,819	16,371	10,945	0
General Supplies Administration	80,976	51,786	20,052	71,838	9,138	21,160
General Supplies Maintenance	141,372	210,538	5,023	215,561	(74,189)	0
Total	567,234	431,186	82,976	514,163	53,071	70,629
Electricity	409,049	171,703	216,702	388,405	20,644	15,000
Fuel/Natural Gas	156,352	53,200	115,280	168,480	(12,128)	(13,000)
Textbooks/Workbooks	140,217	72,444	4,976	77,420	62,797	0
Library/Media Center	63,336	39,890	6,871	46,761	16,575	0
Software	321,922	244,962	42,176	287,138	34,784	0
Dues & Fees	50,446	34,363	2,720	37,084	13,362	3,000
Replacement Equipment:						
Replacement Equip Instructional	2,500	67	135	202	2,298	0
Replacement Equip Administration	6,000	0	0	0	6,000	0
Total	8,500	67	135	202	8,298	0
Student Activities	794,519	239,737	205,699	445,436	349,083	13,500
Total General Fund	32,043,750	16,229,971	15,123,753	31,353,724	690,026	(71,494)
	SPED 5,729,962				SPED	(139,432)
	GEN ED 26,313,788				GEN ED	67,938
Quality & Diversity	982,910	577,670	245,306	822,976	159,934	

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

II. Expenditures	FY20-21 Budget	Expended & Encumbered	Balance	January 2020 Forecast	Change from Last Month Forecast	Grant Fund Application CRF	January Forecast after Grants
Legal Expense	27,500	27,500	0	0	0		0
Special Education Certified Staff	1,817,977	1,883,520	(65,543)	(72,133)	(6,340)	0	(72,133)
Teacher Assistants	1,158,928	1,068,797	90,130	83,161	(2,116)		83,161
Special Education Tutors	21,583	17,984	3,599	(1,879)	1,096		(1,879)
Evaluation, Therapy & Contracted Services	83,176	89,025	(5,849)	(34,135)	5,865		(34,135)
Sped Support (Speech, O.T., & P.T.)	446,287	436,527	9,760	8,820	0		8,820
Special Ed Transportation	704,616	630,782	73,834	74,958	0	(19,293)	94,251
Out of District Tuition	1,469,896	1,628,046	(158,150)	(217,517)	(16,704)		(217,517)
Total Selected Special Education Accounts	5,729,962	5,782,181	(52,219)	(158,724)	(18,200)	(19,293)	(139,432)

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

I. Revenue	FY 2020-2021 Budget	Currently Anticipated	Received To Date	Full Year Forecast January	Changes from Last Month Forecast
Reg. Tuition from other Towns	600,769	617,823	300,385	17,054	30,081
SPED Tuition from other Towns	413,079	456,273	0	43,194	0
SDE Excess Cost Reimbursement	503,911	404,342	0	(99,569)	(22,706)
Rental Fees	14,745	0	0	(14,745)	0
Pay for Participation	54,000	18,100	16,144	(35,900)	0
Sub Total	<u>1,586,504</u>	<u>1,496,538</u>	<u>316,528</u>	<u>(89,966)</u>	<u>7,375</u>