

**Finance Subcommittee Meeting
Wednesday, October 21, 2020 5:30 PM
Central Services**

I. Public Comment

II. Approve Minutes from the September 16, 2020 Finance Subcommittee Meeting and October 1, 2020 Special Finance Subcommittee Meeting

Attachments:

Draft Finance SC Minutes 9-16-20	2
Draft Special Finance SC Minutes 10-1-20	3

III. September Statement of Accounts

Attachments:

September 2020 Statement of Accounts	4
SOA Letter Sept	9

IV. Food Service Program

V. Contract Negotiations Update

VI. Building Projects Update

VII. Other

Finance Subcommittee Meeting – Draft Minutes
September 16, 2020, 5:30 p.m.
Central Services/Zoom

Attendance:

Jenny Emery	Via Zoom	Jordan Grossman	Present
Mark Fiorentino	Present	Anna Robbins	Present
David Peling	Present	Chris Faro – Fresh Picks	Guest
Melissa Migliaccio	Present		

Meeting commenced at 5:20 p.m. Meeting adjourned at 6:45 p.m.

1. Public Comment: None

2. Food Service Review: To accommodate our guest, this item was moved to the front of the agenda. Numbers were presented showing food service participation very low; other schools are seeing the same problem. Options to reduce the loss include participating in the extended federal SSO (School Summer Option) program and reducing expenses by moving to a single kitchen. The committee encouraged the administration to come back with its recommendation for how to reduce expenses and increase participation. There was also discussion of Sodexo's cost-over-runs from the spring SSO program; the program should have been break even. Anna is working to resolve this.

3. Approve Minutes from the August 18, 2020 Meeting: Dave moved, and Mark seconded approval. Passed unanimously.

4. June Statement of Accounts: We reviewed the year-end statement, as well as the final transfers required to be approved by the Board, to close the books. The final surplus returned to the town, generated because of closing the schools, was \$902k. This is after spending \$195k on Covid-related capital needs (such as tables and tents for outdoor activity) in June.

5. July/August Statement of Accounts: Anna reviewed the statement of accounts. The over-budget general education situation was expected and relates to adding temporary custodians and bus monitors for Covid-related safety. Some of this may be offset by a CT Recovery grant we have been awarded; Anna is working to validate this.

6. Reopening Expenditures: This was addressed during the previous discussions. As of now, we are on top of our needs, but the situation can change at any time and we should expect new un-budgeted expenses will emerge.

7. FY20 Year-End Budget Transfers: This will be recommended to the Board for final approval. The committee noted the good work by Anna and others managing expenses during these unprecedented times.

8. Building Committee Update: The committee will meet with the architects on Sept. 23 to begin "visioning" the major renovations.

With no other business, Mark moved and Dave seconded adjournment at 6:45 p.m.

Special Finance Subcommittee Meeting – Draft Minutes

October 1, 2020, 4:00 p.m.

Via Zoom

Attendance:

Jenny Emery	Present	Jordan Grossman	Present
Mark Fiorentino	Present	Anna Robbins	Present
David Peling	Present	Stephanie Noto – Consultant Guest	

Meeting commenced at 4:05 p.m. Meeting adjourned at 4:50 p.m.

1. Public Comment: None

2. Food Service Update: Anna reviewed the memo outlining the situation and went through 4 scenarios for reducing the daily financial loss that is resulting from the dramatically reduced participation in the food service program at the schools. The federal SSO program option has been extended, and the analysis is that participating in it is financially beneficial to Granby under any scenario. In addition, the experience of others is that when food is offered for free, to all, the participation increases significantly. The administration's recommendation is to start the fall SSO program, promote it aggressively, and continue to work with Fresh Picks to reduce expenses short of consolidating to the single kitchen model. The consultant advises this is the best way to assure healthy and attractive food, and get the student body exposed to it, in the belief that when SSO goes away, kids will continue to buy the food at least at the levels they did under the old food program. There was agreement that the situation would be monitored closely, and we would see what the numbers look like in two to three weeks. Absent substantial improvement in the numbers, the next step would be to dramatically reduce expense through a single-kitchen approach.

With no other business, Mark moved and Jenny seconded adjournment at 4:50 p.m.

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

Description	Budget	Expended & Encumbered	Balance	% Enc/Exp	September Forecast	Balance	Full Year Forecast July-Aug	Change from Last Month Forecast	Grant Fund Application ESSER	Grant Fund Application CRF	September Forecast after Grants
Certified Salaries:											
Administration	1,725,527	1,711,330	14,197	99.18%	17,021	17,021	17,021	0			17,021
Regular Education	10,843,343	10,560,960	282,383	97.40%	114,683	322,983	99,750	14,933	(4,725)		119,408
Special Education	1,817,977	1,837,212	(19,235)	101.06%	(16,087)	1,422	1,422	(17,509)			(16,087)
Total	14,386,846	14,109,502	277,344	98.07%	115,617	341,425	118,193	(2,576)			120,342
Substitute/Tutor/Support Salaries											
Substitutes	8,000	41	7,959	0.51%	0	8,000	8,000	(8,000)			0
Sped Support (Speech, O.T. & P.T.)	446,287	436,916	9,371	97.90%	3,363	10,595	10,595	(7,232)			3,363
Tech Support	243,417	244,259	(842)	100.35%	(842)	(842)	(842)	0			(842)
Tutors - Regular Education	36,329	21,185	15,144	58.32%	0	15,176	15,176	(15,176)			0
Tutors - Special Education	21,583	17,984	3,599	83.32%	(6,262)	3,599	3,599	(9,861)			(6,262)
Total	755,616	720,385	35,231	95.34%	(3,741)	36,529	36,529	(40,269)			(3,741)
Teaching Assistant Salaries:											
Regular Education TA	303,433	306,638	(3,205)	101.06%	(40,823)	13,577	0	(40,823)			(40,823)
Special Education TA	1,158,928	1,035,746	123,181	89.37%	28,412	178,936	0	28,412			28,412
Total	1,462,361	1,342,384	119,977	91.80%	(12,411)	192,513	0	(12,411)			(12,411)
School Secretaries' Salaries	638,886	633,520	5,366	99.16%	(1,403)	8,087	0	(1,403)			(1,403)
Central Office Salaries	556,894	561,058	(4,164)	100.75%	(3,380)	(1,591)	(4,773)	1,394			(3,380)
Custodial & Maintenance Salaries	1,319,033	1,391,590	(72,557)	105.50%	(260,723)	55,995	(234,585)	(26,138)		(105,410)	(155,313)
Bus Monitors	0	177,817	(177,817)		(180,112)	(163,611)	(182,133)	2,021		(90,038)	(90,074)
Total Salaries	19,119,636	18,936,256	183,380	99.04%	(346,152)	469,347	(266,770)	(79,382)			(145,979)
Employee Benefits	5,296,197	5,278,757	17,440	99.67%	0	300,096	0	0			0
Total Salaries & Employee Benefits	24,415,833	24,215,013	200,820	99.18%	(346,152)	769,444	(266,770)	(79,382)			(145,979)

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Description	Budget	Expended & Encumbered	Balance	% Enc/Exp	September Forecast	Balance	Full Year Forecast July-Aug	Change from Last Month Forecast	Grant Fund Application ESSER	Grant Fund Application CRF	September Forecast after Grants
Purchased Services:											
Instructional Purchased Service	552,019	414,060	137,959	75.01%	0	361,691	0	0			0
Administration Purchased Service	439,293	423,913	15,380	96.50%	0	383,285	0	0	(3,000)		3,000
Maintenance Purchased Service	101,483	46,047	55,435	45.37%	0	70,763	0	0			0
Total	1,092,794	884,020	208,774	80.90%	0	815,739	0	0			3,000
Legal Services	55,000	55,000	0	100.00%	0	27,500	0	0			0
Repairs & Maintenance:											
Instructional Repairs & Maintenance	74,599	31,903	42,696	42.77%	0	56,492	0	0			0
Administration Repairs & Maintenance	8,500	0	8,500	0.00%	0	8,500	0	0			0
Maintenance Repairs & Maintenance	434,698	297,026	137,672	68.33%	0	170,279	0	0	(8,910)	(3,346)	12,256
Total	517,797	328,929	188,868	63.52%	0	235,271	0	0			12,256
Transportation:											
Transportation Regular Education	907,393	920,261	(12,868)	101.42%	(2,138)	874,346	(60,000)	57,862		(12,844)	10,706
Transportation Special Education	704,616	629,384	75,231	89.32%	48,862	92,380	77,567	(28,705)		(15,986)	64,848
Transportation Vocational Tech	89,268	78,400	10,868	87.83%	10,818	89,268		10,818			10,818
Total	1,701,276	1,628,045	73,231	95.70%	57,542	1,055,995	17,567	39,975			86,372
Insurance Property & Liability	102,700	96,979	5,721	94.43%	0	5,721	0	0			0
Communications	91,781	68,134	23,647	74.24%	0	32,238	0	0			0
Tuition:											
Tuition Special Education	1,469,896	1,503,199	(33,303)	102.27%	(140,990)	(51,262)	(153,127)	12,137			(140,990)
Tuition Adult Education	11,967	0	11,967	0.00%	0	11,967	0	0			0
Total	1,481,863	1,503,199	(21,336)	101.44%	(140,990)	(39,295)	(153,127)	12,137			(140,990)
Conference & Travel Expense	73,131	7,224	65,907	9.88%	5,000	63,705	5,000	0			5,000
General Supplies:											
General Supplies Regular Education	317,570	149,036	168,534	46.93%	0	185,915	0	0		(34,469)	34,469
General Supplies Special Education	27,316	11,791	15,525	43.16%	0	17,070	0	0			0
General Supplies Administration	80,976	56,572	24,404	69.86%	0	38,522	0	0		(21,160)	21,160
General Supplies Maintenance	141,372	104,326	37,046	73.80%	(268,567)	87,191	(80,000)	(188,567)		(268,567)	0
Total	567,234	321,725	245,509	56.72%	(268,567)	328,698	(80,000)	(188,567)			55,629

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

Description	Budget	Expended & Encumbered	Balance	% Enc/Exp	September Forecast	Balance	Full Year Forecast July-Aug	Change from Last Month Forecast	Grant Fund		September Forecast after Grants
									Application	ESSER	
Electricity	409,049	388,405	20,644	94.95%	0	20,644	0	0			0
Fuel/Natural Gas	156,352	78,300	78,052	50.08%	0	78,052	0	0			0
Textbooks/Workbooks	140,217	71,797	68,420	51.20%	0	70,614	0	0			0
Library/Media Center	63,336	26,828	36,508	42.36%	0	45,775	0	0			0
Software	321,922	249,544	72,378	77.52%	(30,000)	113,310	(30,000)	0	(30,587)		587
Dues & Fees	50,446	31,546	18,900	62.53%	0	19,257	0	0			0
Replacement Equipment:											
Replacement Equip Instructional	2,500	0	2,500	0.00%	0	2,500	0	0			0
Replacement Equip Administration	6,000	0	6,000	0.00%	0	6,000	0	0			0
Total	8,500	0	8,500	0.00%	0	8,500	0	0			0
Student Activities	794,519	290,430	504,089	36.55%	0	620,803	0	0			0
Total General Fund	32,043,750	30,245,118	1,798,632	94.39%	(723,167)	4,271,969	(507,330)	(215,837)	(47,222)	(551,820)	(124,125)
	SPED	5,729,962			SPED	(82,701)	(59,943)	(22,758)			(66,715)
	GEN ED	26,313,788			GEN ED	(640,465)	(447,387)	(193,079)			(57,410)
							REVISED				
Quality & Diversity	982,910	729,108	164,642	74.18%	10,000	302,333	0	10,000			

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

II. Expenditures	FY 2019-2020 Budget	Expended	Encumbered	Expended & Encumbered	Balance	September 2020 Forecast
Legal Expense	27,500	1,993	25,508	27,500	0	0
Special Education Certified Staff	1,817,977	234,402	1,602,810	1,837,212	(19,235)	(16,087)
Teacher Assistants	1,158,928	89,251	946,495	1,035,746	123,181	28,412
Special Education Tutors	21,583	17,984	0	17,984	3,599	(6,262)
Evaluation, Therapy & Contracted Services	83,176	0	37,595	37,595	45,581	0
Sped Support (Speech, O.T., & P.T.)	446,287	64,109	372,807	436,916	9,371	3,363
Special Ed Transportation	704,616	0	629,384	629,384	75,231	48,862
Out of District Tuition	1,469,896	62,800	1,440,399	1,503,199	(33,303)	(140,990)
Total Selected Special Education Accounts	<u>5,729,962</u>	<u>470,538</u>	<u>5,054,998</u>	<u>5,525,536</u>	<u>204,426</u>	<u>(82,701)</u>

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

I. Revenue	FY 2020-2021 Budget	Currently Anticipated	Received To Date	Full Year Forecast September
Reg. Tuition from other Towns	600,769	600,769	0	0
SPED Tuition from other Towns	413,079	413,079	0	0
SDE Excess Cost Reimbursement	503,911	399,955	0	(103,956)
Rental Fees	14,745	0	0	(14,745)
Pay for Participation	54,000	19,901	0	(34,099)
Sub Total	<u>1,586,504</u>	<u>1,433,704</u>	<u>0</u>	<u>(152,800)</u>

Jordan E. Grossman, Ed.D.
Superintendent of Schools



Jennifer M. Parsons
Assistant Superintendent

Aimee D. Martin
Director of Pupil Personnel Services

Anna M. Robbins, SFO
Business Manager

To: Granby Board of Education
From: Anna Robbins, Business Manager
Date: October 21, 2020
Re: September 2020 Statement of Accounts

The September 2020 statement of accounts reflects a compressive 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).

Before the application of grant funds, the general fund forecast is negative \$723K. Regular education is over-budget \$640K and special education is over-budget \$83K. The major line items that cause the over budget conditions are Custodial & Maintenance Salaries (\$261K), Bus Monitors (\$180K) and General Supplies Maintenance (\$269K).

The statement of accounts has two additional columns to the right that demonstrate the application of the ESSER and CRF grants. The larger of the two grants, the CRF grant, allows actual expenditures through December 30, 2020. Because of the date constraint, the general fund continues with a negative forecast of \$124K. \$57K is projected to reflect regular education expenses and \$67K is projected to reflect special education expenses.

Expenses in the Quality & Diversity fund are forecasted to be lower than budgeted primarily due to the change in the summer school program during the pandemic. The savings in expenses will be offset by the lack of revenue from summer school. The fund is projected to be favorable \$10K.

The projection for revenues to the town continues to reflect additional revenue from regular tuition from other towns of \$16K. The excess cost funding projection from the state continues to be lower than budgeted. Projections for Rental Fees and Pay-for-Participation fees are uncertain at this time; however, fall pay-for-participation fees are anticipated to be \$20K. Revenues from building rental remains uncertain at this time. The overall projection for revenue to the town is better from last month by \$9K but continues to be unfavorable at \$136K.