

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: January 20, 2021  
Re: December 2020 Statement of Accounts

The December 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.

After receipt of grant funds, the general fund forecast is negative \$62K. This forecast is better than the previous month by \$118K. Special education is over-budget \$121K which is better than the previous month by \$84K and regular education has a positive forecast of \$59K and is better than the previous month by \$34K. Out-of-district transportation and tuition are the major contributors to the favorable forecast for special education. The line item for Bus Monitor wages is the major contributor to the favorable forecast for regular education.

The balance in the Quality & Diversity Fund is forecasted to be better than budgeted (\$52K). Expenses are projected to be \$118K 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 \$97K. 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 under budget \$77K due to savings in out-of-district tuition and transportation and continues to fluctuate.

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

Description	Budget	Expended	Encumbered	Expended & Encumbered	Balance	December Forecast after Grants
<b>Certified Salaries:</b>						
Administration	1,725,527	917,601	790,905	1,708,506	17,021	17,021
Regular Education	10,843,343	4,173,399	6,393,484	10,566,883	276,460	177,842
Special Education	1,817,977	785,255	1,098,515	1,883,770	(65,793)	(65,793)
<b>Total</b>	<b>14,386,846</b>	<b>5,876,255</b>	<b>8,282,903</b>	<b>14,159,158</b>	<b>227,688</b>	<b>129,070</b>
<b>Substitute/Tutor/Support Salaries</b>						
Substitutes	8,000	2,362	0	2,362	5,638	0
Sped Support (Speech, O.T. & P.T.)	446,287	196,696	239,836	436,532	9,755	8,820
Tech Support	243,417	126,934	116,543	243,477	(60)	(59)
Tutors - Regular Education	36,329	11,139	12,037	23,176	13,153	3,844
Tutors - Special Education	21,583	17,984	0	17,984	3,599	(2,975)
<b>Total</b>	<b>755,616</b>	<b>355,114</b>	<b>368,416</b>	<b>723,530</b>	<b>32,086</b>	<b>9,630</b>
<b>Teaching Assistant Salaries:</b>						
Regular Education TA	303,433	133,276	190,153	323,429	(19,996)	(21,834)
Special Education TA	1,158,928	424,301	646,687	1,070,988	87,939	85,277
<b>Total</b>	<b>1,462,361</b>	<b>557,577</b>	<b>836,840</b>	<b>1,394,417</b>	<b>67,943</b>	<b>63,443</b>
School Secretaries' Salaries	638,886	302,636	331,712	634,348	4,538	(1,827)
Central Office Salaries	556,894	282,412	282,716	565,128	(8,234)	(10,238)
Custodial & Maintenance Salaries	1,319,033	773,830	741,157	1,514,987	(195,954)	(162,296)
Bus Monitors	0	57,061	88,323	145,383	(145,383)	(47,370)
<b>Total Salaries</b>	<b>19,119,636</b>	<b>8,204,884</b>	<b>10,932,067</b>	<b>19,136,951</b>	<b>(17,315)</b>	<b>(19,588)</b>
<b>Employee Benefits</b>	<b>5,296,197</b>	<b>2,605,623</b>	<b>2,718,916</b>	<b>5,324,539</b>	<b>(28,342)</b>	<b>(32,000)</b>
<b>Total Salaries &amp; Employee Benefits</b>	<b>24,415,833</b>	<b>10,810,507</b>	<b>13,650,983</b>	<b>24,461,490</b>	<b>(45,657)</b>	<b>(51,588)</b>

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

Description	Budget	Expended	Encumbered	Expended & Encumbered	Balance	December Forecast after Grants
<b>Purchased Services:</b>						
Instructional Purchased Service	552,019	192,155	277,128	469,283	82,736	0
Administration Purchased Service	439,293	188,277	244,724	433,000	6,293	(28,000)
Maintenance Purchased Service	101,483	27,628	37,670	65,298	36,185	0
<b>Total</b>	<b>1,092,794</b>	<b>408,060</b>	<b>559,521</b>	<b>967,581</b>	<b>125,213</b>	<b>(28,000)</b>
Legal Services	55,000	23,629	31,371	55,000	0	0
<b>Repairs &amp; Maintenance:</b>						
Instructional Repairs & Maintenance	74,599	45,225	4,963	50,188	24,411	2,000
Administration Repairs & Maintenance	8,500	0	0	0	8,500	3,000
Maintenance Repairs & Maintenance	434,698	236,799	109,364	346,163	88,535	12,256
<b>Total</b>	<b>517,797</b>	<b>282,024</b>	<b>114,327</b>	<b>396,351</b>	<b>121,446</b>	<b>17,256</b>
<b>Transportation:</b>						
Transportation Regular Education	907,393	301,161	607,171	908,332	(939)	10,706
Transportation Special Education	704,616	58,853	600,159	659,012	45,604	94,251
Transportation Vocational Tech	89,268	22,957	58,715	81,672	7,596	10,818
<b>Total</b>	<b>1,701,276</b>	<b>382,971</b>	<b>1,266,045</b>	<b>1,649,016</b>	<b>52,260</b>	<b>115,775</b>
Insurance Property & Liability	102,700	76,406	24,160	100,566	2,134	0
Communications	91,781	40,799	34,033	74,831	16,950	0
<b>Tuition:</b>						
Tuition Special Education	1,469,896	504,147	1,120,371	1,624,518	(154,622)	(200,813)
Tuition Adult Education	11,967	10,016	0	10,016	1,951	1,951
<b>Total</b>	<b>1,481,863</b>	<b>514,163</b>	<b>1,120,371</b>	<b>1,634,534</b>	<b>(152,671)</b>	<b>(198,862)</b>
Conference & Travel Expense	73,131	6,872	3,345	10,217	62,914	5,000

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

Description	Budget	Expended	Encumbered	Expended & Encumbered	Balance	December Forecast after Grants
<b>General Supplies:</b>						
General Supplies Regular Education	317,570	139,813	57,662	197,475	120,095	39,469
General Supplies Special Education	27,316	7,529	5,688	13,217	14,099	0
General Supplies Administration	80,976	47,015	19,078	66,092	14,884	21,160
General Supplies Maintenance	141,372	198,401	8,799	207,201	(65,829)	0
<b>Total</b>	<b>567,234</b>	<b>392,758</b>	<b>91,226</b>	<b>483,985</b>	<b>83,249</b>	<b>60,629</b>
Electricity	409,049	142,335	246,070	388,405	20,644	15,000
Fuel/Natural Gas	156,352	20,737	147,742	168,480	(12,128)	(13,000)
Textbooks/Workbooks	140,217	73,672	4,695	78,367	61,850	0
Library/Media Center	63,336	33,509	10,319	43,828	19,508	0
Software	321,922	257,004	51,856	308,859	13,063	0
Dues & Fees	50,446	33,844	2,719	36,564	13,882	0
<b>Replacement Equipment:</b>						
Replacement Equip Instructional	2,500	67	0	67	2,433	0
Replacement Equip Administration	6,000	0	0	0	6,000	2,000
<b>Total</b>	<b>8,500</b>	<b>67</b>	<b>0</b>	<b>67</b>	<b>8,433</b>	<b>2,000</b>
Student Activities	794,519	220,688	172,818	393,507	401,012	13,500
<b>Total General Fund</b>	<b>32,043,750</b>	<b>13,720,047</b>	<b>17,531,601</b>	<b>31,251,648</b>	<b>792,102</b>	<b>(62,290)</b>
	<b>SPED</b> 5,729,962				<b>SPED</b>	(121,232)
	<b>GEN ED</b> 26,313,788				<b>GEN ED</b>	58,942
<b>Quality &amp; Diversity</b>	982,910	512,495	306,612	819,106	163,804	

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

II. Expenditures	FY20-21 Budget	Expended & Encumbered	Balance	December 2020 Forecast	Change from Last Month Forecast	Grant Fund Application CRF	December Forecast after Grants
Legal Expense	27,500	27,500	0	0	0		0
Special Education Certified Staff	1,817,977	1,883,770	(65,793)	(65,793)	(2,833)	0	(65,793)
Teacher Assistants	1,158,928	1,070,988	87,939	85,277	5,330		85,277
Special Education Tutors	21,583	17,984	3,599	(2,975)	(7,045)		(2,975)
Evaluation, Therapy & Contracted Services	83,176	87,315	(4,139)	(40,000)	0		(40,000)
Sped Support (Speech, O.T., & P.T.)	446,287	436,532	9,755	8,820	0		8,820
Special Ed Transportation	704,616	659,012	45,604	74,958	70,964	(19,293)	94,251
Out of District Tuition	1,469,896	1,624,518	(154,622)	(200,813)	17,590		(200,813)
<b>Total Selected Special Education Accounts</b>	<b>5,729,962</b>	<b>5,807,618</b>	<b>(77,656)</b>	<b>(140,525)</b>	<b>84,007</b>	<b>(19,293)</b>	<b>(121,232)</b>

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

<b>I. Revenue</b>	<b>FY 2020-2021 Budget</b>	<b>Currently Anticipated</b>	<b>Received To Date</b>	<b>Full Year Forecast December</b>	<b>Changes from Last Month Forecast</b>
<b>Reg. Tuition from other Towns</b>	600,769	587,742	300,385	(13,027)	0
<b>SPED Tuition from other Towns</b>	413,079	456,273	0	43,194	0
<b>SDE Excess Cost Reimbursement</b>	503,911	427,048	0	(76,863)	(30,177)
<b>Rental Fees</b>	14,745	0	0	(14,745)	0
<b>Pay for Participation</b>	54,000	18,100	16,144	(35,900)	0
<b>Sub Total</b>	<u>1,586,504</u>	<u>1,489,163</u>	<u>316,528</u>	<u>(97,341)</u>	<u>(30,177)</u>