

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: November 18, 2020  
Re: October 2020 Statement of Accounts

The October 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). 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 \$202K. Special education is over-budget \$171K and regular education is over-budget \$31K. Line items that contribute to the over-budget conditions are Regular Ed Teaching Assistants, (\$30K), Custodial & Maintenance Salaries (\$150K), Bus Monitors (\$90K), and Unemployment (\$20K). These items are offset by favorable projections in Certified Salaries (\$161K), Transportation (\$21K) and General Supplies (\$55K).

The balance in the Quality & Diversity Fund is forecasted to be higher than budgeted (\$22K). Expenses are projected to be \$96K 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 afterschool activities. Revenues are projected to be lower than budgeted due to lack of summer school revenue and a reduction in pre-school enrollment.

The overall projection for revenue to the town is unfavorable \$94K. 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 but continues to fluctuate.

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

Description	Budget	Expended	Encumbered	Expended & Encumbered	Balance	% Enc/Exp	October Forecast	Change from Last Month Forecast	ESSER Grant	CRF Grant	October Forecast after Grants
<b>Certified Salaries:</b>											
Administration	1,725,527	588,057	1,120,449	1,708,506	17,021	99.01%	17,021	0			17,021
Regular Education	10,843,343	2,093,139	8,451,948	10,545,087	298,256	97.25%	139,643	24,961	(4,725)		144,368
Special Education	1,817,977	422,079	1,458,858	1,880,937	(62,960)	103.46%	(63,191)	(47,104)			(63,191)
<b>Total</b>	<b>14,386,846</b>	<b>3,103,275</b>	<b>11,031,255</b>	<b>14,134,530</b>	<b>252,316</b>	<b>98.25%</b>	<b>93,473</b>	<b>(22,144)</b>			<b>98,198</b>
<b>Substitute/Tutor/Support Salaries</b>											
Substitutes	8,000	247	0	247	7,753	3.08%	(246)	(246)			(246)
Sped Support (Speech, O.T. & P.T.)	446,287	103,021	334,815	437,836	8,451	98.11%	8,451	5,088			8,451
Tech Support	243,417	80,782	162,694	243,477	(60)	100.02%	0	842			0
Tutors - Regular Education	36,329	3,793	17,296	21,089	15,240	58.05%	2,103	2,103			2,103
Tutors - Special Education	21,583	17,984	0	17,984	3,599	83.32%	(5,166)	1,096			(5,166)
<b>Total</b>	<b>755,616</b>	<b>205,827</b>	<b>514,806</b>	<b>720,632</b>	<b>34,984</b>	<b>95.37%</b>	<b>5,142</b>	<b>8,883</b>			<b>5,142</b>
<b>Teaching Assistant Salaries:</b>											
Regular Education TA	303,433	54,700	270,698	325,399	(21,966)	107.24%	(29,529)	11,294			(29,529)
Special Education TA	1,158,928	154,292	925,129	1,079,422	79,506	93.14%	28,412	0			28,412
<b>Total</b>	<b>1,462,361</b>	<b>208,993</b>	<b>1,195,828</b>	<b>1,404,820</b>	<b>57,540</b>	<b>96.07%</b>	<b>(1,117)</b>	<b>11,294</b>			<b>(1,117)</b>
School Secretaries' Salaries	638,886	173,199	460,909	634,108	4,778	99.25%	(1,737)	(335)			(1,737)
Central Office Salaries	556,894	175,084	386,104	561,188	(4,294)	100.77%	(6,789)	(3,409)			(6,789)
Custodial & Maintenance Salaries	1,319,033	453,108	973,365	1,426,473	(107,439)	108.15%	(254,911)	5,812		(105,410)	(149,501)
Bus Monitors	0	25,137	151,263	176,400	(176,400)		(180,000)	112		(90,038)	(89,962)
<b>Total Salaries</b>	<b>19,119,636</b>	<b>4,344,623</b>	<b>14,713,528</b>	<b>19,058,151</b>	<b>61,485</b>	<b>99.68%</b>	<b>(345,939)</b>	<b>213</b>			<b>(145,766)</b>
<b>Employee Benefits</b>	<b>5,296,197</b>	<b>1,515,554</b>	<b>3,757,711</b>	<b>5,273,265</b>	<b>22,932</b>	<b>99.57%</b>	<b>(20,000)</b>	<b>(20,000)</b>			<b>(20,000)</b>
<b>Total Salaries &amp; Employee Benefits</b>	<b>24,415,833</b>	<b>5,860,177</b>	<b>18,471,240</b>	<b>24,331,417</b>	<b>84,416</b>	<b>99.65%</b>	<b>(365,939)</b>	<b>(19,787)</b>			<b>(165,766)</b>

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

Description	Budget	Expended	Encumbered	Expended & Encumbered	Balance	% Enc/Exp	October Forecast	Change from Last Month Forecast	ESSER Grant	CRF Grant	October Forecast after Grants
<b>Purchased Services:</b>											
Instructional Purchased Service	552,019	96,743	326,159	422,902	129,117	76.61%	0	0			0
Administration Purchased Service	439,293	103,881	321,463	425,344	13,949	96.82%	0	0	(3,000)		3,000
Maintenance Purchased Service	101,483	18,211	46,060	64,271	37,212	63.33%	0	0			0
<b>Total</b>	<b>1,092,794</b>	<b>218,836</b>	<b>693,681</b>	<b>912,517</b>	<b>180,278</b>	<b>83.50%</b>	<b>0</b>	<b>0</b>			<b>3,000</b>
Legal Services	55,000	16,666	38,334	55,000	0	100.00%	0	0			0
<b>Repairs &amp; Maintenance:</b>											
Instructional Repairs & Maintenance	74,599	30,741	17,090	47,831	26,768	64.12%	0	0			0
Administration Repairs & Maintenance	8,500	0	0	0	8,500	0.00%	0	0			0
Maintenance Repairs & Maintenance	434,698	197,682	127,847	325,529	109,169	74.89%	0	0	(8,910)	(3,346)	12,256
<b>Total</b>	<b>517,797</b>	<b>228,423</b>	<b>144,937</b>	<b>373,360</b>	<b>144,437</b>	<b>72.11%</b>	<b>0</b>	<b>0</b>			<b>12,256</b>
<b>Transportation:</b>											
Transportation Regular Education	907,393	106,643	796,577	903,220	4,173	99.54%	(2,138)	0		(12,844)	10,706
Transportation Special Education	704,616	0	635,631	635,631	68,985	90.21%	(610)	(49,472)		(38,585)	37,975
Transportation Vocational Tech	89,268	8,765	72,907	81,672	7,596	91.49%	10,818	0			10,818
<b>Total</b>	<b>1,701,276</b>	<b>115,408</b>	<b>1,505,115</b>	<b>1,620,523</b>	<b>80,753</b>	<b>95.25%</b>	<b>8,070</b>	<b>(49,472)</b>			<b>59,499</b>
Insurance Property & Liability	102,700	48,660	48,320	96,979	5,721	94.43%	0	0			0
Communications	91,781	27,684	40,813	68,497	23,284	74.63%	0	0			0
<b>Tuition:</b>											
Tuition Special Education	1,469,896	150,155	1,397,157	1,547,312	(77,417)	105.27%	(177,440)	(36,450)			(177,440)
Tuition Adult Education	11,967	0	8,397	8,397	3,570	70.17%	3,570	3,570			3,570
<b>Total</b>	<b>1,481,863</b>	<b>150,155</b>	<b>1,405,554</b>	<b>1,555,709</b>	<b>(73,847)</b>	<b>104.98%</b>	<b>(173,870)</b>	<b>(32,880)</b>			<b>(173,870)</b>
Conference & Travel Expense	73,131	6,075	3,497	9,572	63,559	13.09%	5,000	0			5,000
<b>General Supplies:</b>											
General Supplies Regular Education	317,570	97,749	68,497	166,246	151,324	52.35%	0	0		(34,469)	34,469
General Supplies Special Education	27,316	5,920	7,105	13,026	14,290	47.68%	0	0			0
General Supplies Administration	80,976	33,667	24,006	57,673	23,303	71.22%	0	0		(21,160)	21,160
General Supplies Maintenance	141,372	97,289	36,674	133,963	7,409	94.76%	(245,968)	22,599		(245,968)	0
<b>Total</b>	<b>567,234</b>	<b>234,626</b>	<b>136,282</b>	<b>370,908</b>	<b>196,326</b>	<b>65.39%</b>	<b>(245,968)</b>	<b>22,599</b>			<b>55,629</b>

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

Description	Budget	Expended	Encumbered	Expended & Encumbered	Balance	% Enc/Exp	October Forecast	Change from Last Month Forecast	ESSER Grant	CRF Grant	October Forecast after Grants
Electricity	409,049	86,607	301,798	388,405	20,644	94.95%	15,000	15,000			15,000
Fuel/Natural Gas	156,352	8,279	160,201	168,480	(12,128)	107.76%	(13,000)	(13,000)			(13,000)
Textbooks/Workbooks	140,217	48,926	33,711	82,636	57,581	58.93%	0	0			0
Library/Media Center	63,336	25,026	4,586	29,612	33,724	46.75%	0	0			0
Software	321,922	238,874	21,274	260,149	61,773	80.81%	(30,000)	0	(30,587)		587
Dues & Fees	50,446	31,617	2,809	34,426	16,020	68.24%	0	0			0
<b>Replacement Equipment:</b>											
Replacement Equip Instructional	2,500	67	0	67	2,433	0.00%	0	0			0
Replacement Equip Administration	6,000	0	0	0	6,000	0.00%	0	0			0
<b>Total</b>	<b>8,500</b>	<b>67</b>	<b>0</b>	<b>67</b>	<b>8,433</b>	<b>0.79%</b>	<b>0</b>	<b>0</b>			<b>0</b>
Student Activities	794,519	58,375	344,537	402,913	391,607	50.71%	0	0			0
<b>Total General Fund</b>	<b>32,043,750</b>	<b>7,404,480</b>	<b>23,356,689</b>	<b>30,761,169</b>	<b>1,282,581</b>	<b>96.00%</b>	<b>(800,707)</b>	<b>(77,540)</b>	<b>(47,222)</b>	<b>(551,820)</b>	<b>(201,665)</b>
	<b>SPED</b>	5,729,962					<b>SPED</b>	(209,544)			(170,959)
	<b>GEN ED</b>	26,313,788					<b>GEN ED</b>	(591,162)			(30,706)
<b>Quality &amp; Diversity</b>	982,910	324,733	493,191	817,924	164,986	83.21%	22,394	12,394			

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

II. Expenditures	FY20-21Budget	Expended	Encumbered	Expended & Encumbered	Balance	October 2020 Forecast	Change from Last Month Forecast
Legal Expense	27,500	2,245	25,255	27,500	0	0	0
Special Education Certified Staff	1,817,977	422,079	1,458,858	1,880,937	(62,960)	(63,191)	(47,104)
Teacher Assistants	1,158,928	154,292	925,129	1,079,422	79,506	28,412	0
Special Education Tutors	21,583	17,984	0	17,984	3,599	(5,166)	1,096
Evaluation, Therapy & Contracted Services	83,176	4,014	33,581	37,595	45,581	0	0
Sped Support (Speech, O.T., & P.T.)	446,287	103,021	334,815	437,836	8,451	8,451	5,088
Special Ed Transportation	704,616	0	635,631	635,631	68,985	(610)	(49,472)
Out of District Tuition	1,469,896	150,155	1,397,157	1,547,312	(77,417)	(177,440)	(36,450)
<b>Total Selected Special Education Accounts</b>	<u>5,729,962</u>	<u>853,790</u>	<u>4,810,427</u>	<u>5,664,217</u>	<u>65,745</u>	<u>(209,544)</u>	<u>(126,843)</u>

**Granby Board of Education  
 FY 2020-2021  
 Statement of Accounts  
 for the period ending October 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 October</b>	<b>Changes from Last Month Forecast</b>
<b>Reg. Tuition from other Towns</b>	600,769	587,742	0	(13,027)	(13,027)
<b>SPED Tuition from other Towns</b>	413,079	456,273	0	43,194	43,194
<b>SDE Excess Cost Reimbursement</b>	503,911	428,369	0	(75,542)	28,414
<b>Rental Fees</b>	14,745	0	0	(14,745)	0
<b>Pay for Participation</b>	54,000	19,901	12,871	(34,099)	(0)
<b>Sub Total</b>	<u>1,586,504</u>	<u>1,492,285</u>	<u>12,871</u>	<u>(94,219)</u>	<u>58,581</u>