

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: May 19, 2021  
Re: April 2021 Statement of Accounts

After receipt of grant funds, the general fund forecast is projected to be better than budgeted. This forecast of \$66K is better than the previous month by \$52K. Special education is over-budget \$16K with no change from the previous month. Regular education has a positive forecast of \$82K and is better than the previous month by \$52K. The fluctuation in the forecast continues to reflect a final call for purchase orders where possible. Some exceptions include special education, athletics and districtwide maintenance expenses. Expenses in these areas will be monitored closely but are difficult to predict at this time; however, the overall forecast for the general fund is positive.

The balance in the Quality & Diversity Fund is forecasted to be better than budgeted (\$99K) and continues to reflect savings due to limited extracurricular activities and reduced enrollment in the Asnuntuck and VoAg programs primarily due to the pandemic.

For FY21, the overall projection for revenue to the town is unfavorable \$67K, which is better than last month by \$13K. Special education revenue from other towns continues with a positive forecast. The Special Education Excess Cost Grant (\$408K) has been received by the Town and will be adjusted to reflect changes that may occur through June 2021. Pay-for-participation has increased by \$13K reflecting enrollment in spring sports.

The district received the disbursement of Coronavirus Relief Funds totaling of \$551,819. \$417,523 of this disbursement was applied to FY21 pandemic related expenses incurred before December 30, 2020. The remaining \$134,296 was applied to pandemic-related expenses incurred and expended in FY20 (after March 13, 2020). Funds received for prior years' expenses (FY20) were returned to the Town bringing the total expenses returned to the town for FY20 to \$1,036,358.

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

<b>Description</b>	<b>Budget</b>	<b>Expended</b>	<b>Encumbered</b>	<b>Expended &amp; Encumbered</b>	<b>Balance</b>	<b>% Enc/Exp</b>	<b>April 2021 Forecast</b>	<b>Change from Last Month Forecast</b>
<b>Certified Salaries:</b>								
Administration	1,725,527	1,444,871	263,635	1,708,506	17,021	99.01%	(588)	(5,031)
Regular Education	10,843,343	7,499,306	3,125,348	10,624,654	218,689	97.98%	157,885	(2,801)
Special Education	1,817,977	1,375,705	503,914	1,879,618	(61,642)	103.39%	(67,858)	414
<b>Total</b>	<b>14,386,846</b>	<b>10,319,881</b>	<b>3,892,897</b>	<b>14,212,778</b>	<b>174,068</b>	<b>98.79%</b>	<b>89,439</b>	<b>(7,418)</b>
<b>Substitute/Tutor/Support Salaries</b>								
Substitutes	8,000	4,710	0	4,710	3,290	58.88%	2,000	0
Sped Support (Speech, O.T. & P.T.)	446,287	345,092	90,643	435,735	10,552	97.64%	10,552	139
Tech Support	243,417	200,775	42,701	243,477	(60)	100.02%	0	60
Tutors - Regular Education	36,329	19,437	4,441	23,877	12,451	65.73%	9,408	2,209
Tutors - Special Education	21,583	17,984	0	17,984	3,599	83.32%	1,408	1,096
<b>Total</b>	<b>755,616</b>	<b>587,998</b>	<b>137,785</b>	<b>725,784</b>	<b>29,832</b>	<b>96.05%</b>	<b>23,368</b>	<b>3,503</b>
<b>Teaching Assistant Salaries:</b>								
Regular Education TA	303,433	247,488	71,038	318,526	(15,093)	104.97%	(15,093)	1,777
Special Education TA	1,158,928	824,921	238,477	1,063,397	95,531	91.76%	95,531	7,031
<b>Total</b>	<b>1,462,361</b>	<b>1,072,408</b>	<b>309,514</b>	<b>1,381,923</b>	<b>80,438</b>	<b>94.50%</b>	<b>80,438</b>	<b>8,808</b>
School Secretaries' Salaries	638,886	504,913	130,482	635,396	3,490	99.45%	(426)	(147)
Central Office Salaries	556,894	451,784	112,284	564,068	(7,174)	101.29%	(9,178)	(27)
Custodial & Maintenance Salaries	1,319,033	1,193,523	278,874	1,472,397	(153,364)	111.63%	(178,819)	(15,699)
Bus Monitors	0	42,215	21,343	63,558	(63,558)		(63,558)	5,886
<b>Total Salaries</b>	<b>19,119,636</b>	<b>14,172,724</b>	<b>4,883,180</b>	<b>19,055,903</b>	<b>63,733</b>	<b>99.67%</b>	<b>(58,737)</b>	<b>(5,094)</b>
<b>Employee Benefits</b>	<b>5,296,197</b>	<b>4,461,772</b>	<b>760,934</b>	<b>5,222,706</b>	<b>73,491</b>	<b>98.61%</b>	<b>(40,000)</b>	<b>0</b>
<b>Total Salaries &amp; Employee Benefits</b>	<b>24,415,833</b>	<b>18,634,496</b>	<b>5,644,114</b>	<b>24,278,609</b>	<b>137,224</b>	<b>99.44%</b>	<b>(98,737)</b>	<b>(5,094)</b>

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

<b>Description</b>	<b>Budget</b>	<b>Expended</b>	<b>Encumbered</b>	<b>Expended &amp; Encumbered</b>	<b>Balance</b>	<b>% Enc/Exp</b>	<b>April 2021 Forecast</b>	<b>Change from Last Month Forecast</b>
<b>Purchased Services:</b>								
Instructional Purchased Service	552,019	397,960	99,481	497,441	54,578	90.11%	(38,288)	647
Administration Purchased Service	439,293	341,630	125,057	466,687	(27,394)	106.24%	(57,752)	(1,330)
Maintenance Purchased Service	101,483	51,948	16,884	68,833	32,650	67.83%	0	0
<b>Total</b>	<b>1,092,794</b>	<b>791,538</b>	<b>241,422</b>	<b>1,032,960</b>	<b>59,834</b>	<b>94.52%</b>	<b>(96,040)</b>	<b>(683)</b>
Legal Services	55,000	38,578	12,488	51,066	3,934	92.85%	0	0
<b>Repairs &amp; Maintenance:</b>								
Instructional Repairs & Maintenance	74,599	42,651	681	43,332	31,267	58.09%	10,000	5,000
Administration Repairs & Maintenance	8,500	0	0	0	8,500	0.00%	5,000	1,000
Maintenance Repairs & Maintenance	434,698	286,461	62,762	349,223	85,475	80.34%	0	0
<b>Total</b>	<b>517,797</b>	<b>329,112</b>	<b>63,442</b>	<b>392,554</b>	<b>125,243</b>	<b>75.81%</b>	<b>15,000</b>	<b>6,000</b>
<b>Transportation:</b>								
Transportation Regular Education	907,393	643,580	226,122	869,701	37,691	95.85%	32,038	1,530
Transportation Special Education	704,616	263,566	295,166	558,732	145,884	79.30%	148,944	(5,982)
Transportation Vocational Tech	89,268	44,124	36,550	80,673	8,595	90.37%	8,480	(2,338)
<b>Total</b>	<b>1,701,276</b>	<b>951,269</b>	<b>557,837</b>	<b>1,509,107</b>	<b>192,170</b>	<b>88.70%</b>	<b>189,461</b>	<b>(6,791)</b>
Insurance Property & Liability	102,700	100,566	0	100,566	2,134	97.92%	0	0
Communications	91,781	64,790	14,682	79,472	12,309	86.59%	9,000	4,000
<b>Tuition:</b>								
Tuition Special Education	1,469,896	1,046,852	609,328	1,656,179	(186,284)	112.67%	(166,911)	(2,860)
Tuition Adult Education	11,967	10,016	0	10,016	1,951	83.70%	1,951	0
<b>Total</b>	<b>1,481,863</b>	<b>1,056,868</b>	<b>609,328</b>	<b>1,666,195</b>	<b>(184,333)</b>	<b>112.44%</b>	<b>(164,960)</b>	<b>(2,860)</b>
Conference & Travel Expense	73,131	13,631	4,410	18,041	55,090	24.67%	50,000	25,000

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

<b>Description</b>	<b>Budget</b>	<b>Expended</b>	<b>Encumbered</b>	<b>Expended &amp; Encumbered</b>	<b>Balance</b>	<b>% Enc/Exp</b>	<b>April 2021 Forecast</b>	<b>Change from Last Month Forecast</b>
<b>General Supplies:</b>								
General Supplies Regular Education	317,570	202,353	52,590	254,942	62,628	80.28%	50,000	25,000
General Supplies Special Education	27,316	21,316	5,801	27,116	200	99.27%	0	0
General Supplies Administration	80,976	50,267	14,770	65,037	15,939	80.32%	10,000	0
General Supplies Maintenance	141,372	105,688	3,606	109,294	32,078	77.31%	0	0
<b>Total</b>	<b>567,234</b>	<b>379,623</b>	<b>76,766</b>	<b>456,389</b>	<b>110,845</b>	<b>80.46%</b>	<b>60,000</b>	<b>25,000</b>
Electricity	409,049	261,454	137,109	398,563	10,486	97.44%	10,000	0
Fuel/Natural Gas	156,352	131,019	37,461	168,480	(12,128)	107.76%	(13,000)	0
Textbooks/Workbooks	140,217	86,039	30,489	116,528	23,689	83.11%	15,000	5,000
Library/Media Center	63,336	48,828	9,023	57,851	5,485	91.34%	2,000	0
Software	321,922	294,832	13,695	308,527	13,395	95.84%	0	0
Dues & Fees	50,446	38,780	75	38,855	11,591	77.02%	7,500	2,500
<b>Replacement Equipment:</b>								
Replacement Equip Admin	6,000	1,697	0	1,697	4,303	0.00%	0	0
Replacement Equip Maintenance	2,500	2,056	457	2,513	(13)	100.53%	2,000	0
<b>Total</b>	<b>8,500</b>	<b>3,754</b>	<b>457</b>	<b>4,211</b>	<b>4,289</b>	<b>49.54%</b>	<b>2,000</b>	<b>0</b>
Student Activities	794,519	417,875	257,869	675,744	118,775	85.05%	79,000	0
<b>Total General Fund</b>	<b>32,043,750</b>	<b>23,643,050</b>	<b>7,710,666</b>	<b>31,353,717</b>	<b>690,033</b>	<b>97.85%</b>	<b>66,224</b>	<b>52,072</b>
SPED	5,729,962					SPED	(16,169)	(163)
GEN ED	26,313,788					GEN ED	82,394	52,235

<b>Quality &amp; Diversity</b>	<b>Budget</b>	<b>April Forecast</b>	<b>Better/Worse Than Budget</b>
<b>Opening Balance</b>	315,390	315,390	0
<b>Expenses</b>	982,910	807,451	175,459
<b>Revenue</b>	832,342	755,897	(76,445)
<b>Ending Balance</b>	164,823	263,836	99,013

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

<b>II. Expenditures</b>	<b>FY20-21 Budget</b>	<b>Expended</b>	<b>Encumbered</b>	<b>Expended &amp; Encumbered</b>	<b>Balance</b>	<b>April Forecast After Grants</b>	<b>Change from Last Month Forecast</b>
<b>Legal Expense</b>	27,500	4,274	5,952	10,226	17,274	0	0
<b>Special Education Certified Staff</b>	1,817,977	1,375,705	503,914	1,879,618	(61,642)	(67,858)	414
<b>Teacher Assistants</b>	1,158,928	824,921	238,477	1,063,397	95,531	95,531	7,031
<b>Special Education Tutors</b>	21,583	17,984	0	17,984	3,599	1,408	1,096
<b>Evaluation, Therapy &amp; Contracted Services</b>	83,176	89,747	8,974	98,721	(15,545)	(37,835)	0
<b>Sped Support (Speech, O.T., &amp; P.T.)</b>	446,287	345,092	90,643	435,735	10,552	10,552	139
<b>Special Ed Transportation</b>	704,616	263,566	295,166	558,732	145,884	148,944	(5,982)
<b>Out of District Tuition</b>	1,469,896	1,046,852	609,328	1,656,179	(186,284)	(166,911)	(2,860)
<b>Total Selected Special Education Accounts</b>	<u>5,729,962</u>	<u>3,968,140</u>	<u>1,752,453</u>	<u>5,720,593</u>	<u>9,369</u>	<u>(16,169)</u>	<u>(163)</u>

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

<b>I. Revenue</b>	<b>FY 2020-2021 Budget</b>	<b>Currently Anticipated</b>	<b>Received To Date</b>	<b>Full Year Forecast April</b>	<b>Changes from Last Month Forecast</b>
<b>Reg. Tuition from other Towns</b>	600,769	617,823	617,823	17,054	0
<b>SPED Tuition from other Towns</b>	413,079	456,273	23,801	43,194	0
<b>SDE Excess Cost Reimbursement</b>	503,911	407,937	407,937	(95,974)	0
<b>Rental Fees</b>	14,745	0	0	(14,745)	0
<b>Pay for Participation</b>	54,000	37,052	37,052	(16,948)	12,740
<b>Sub Total</b>	1,586,504	1,519,085	1,086,613	(67,419)	12,740
<b>Prior Year's Expenses Reimbursed to the Town through Grant Funds</b>	0	134,296	0	134,296	0