

**Finance Subcommittee Meeting
Wednesday, September 18, 2019 5:30 PM
Central Services**

I. Public Comment

II. Approve Minutes from the June 19, 2019 Meeting

Attachments:

Draft Finance SC Minutes 6-19-19

2

III. Cybersecurity

IV. June Statement of Accounts

Attachments:

June-August SOA Narrative

3

June 2019 SOA Before Transfers

4

June SOA After Transfers

9

V. July/August Statement of Accounts

Attachments:

July-August 2019 SOA

12

VI. FY19 Year-End Budget Transfers

VII. Update on School Projects

VIII. Other

Finance Subcommittee Meeting – Draft Minutes
June 19, 2019, 5:30 p.m.

Attendance:

Jenny Emery	Present	Alan Addley	Present
Mark Fiorentino	Present	Anna Robbins	Present
Brandon Webster	Via Telephone		
Melissa Migliaccio	Present		

Meeting commenced at 5:38 p.m.

Meeting adjourned at 6:50 p.m.

1. Public Comment: N/A
2. Approve Minutes from the May 15, 2019 Meeting: Brandon moved, and Jenny seconded, approval of the minutes. Passed unanimously.
3. May Statement of Accounts: Anna reported that the overall deficit is down to \$346,000 from last month's \$371,000. This compares with \$950,000 more from the state, than budgeted, which is accounted for by the Town. The process to get approval from the BOS and BOF to cover this special education-related deficit will be finalized. It was noted that, with the passage of the bond referendums, the special appropriation related to the Middle School gutters (part of the roof replacement) is now moot.
4. Update on End-of-Year Spending: The Committee has asked the Administration to keep the end-of-year project list up-to-date, even without any surplus to allocate, and this list was reviewed, with no surprises. Mark asked that consideration be given to whether a "warning track" for the baseball field would be advisable.
5. YMCA: Alan reported that he had been in discussions with Brian Liss at the YMCA regarding the development of before-and-after school childcare programs at the schools. The Y remains very interested, even though the change in school start times (which had been the catalyst for the discussions) is not being pursued. Alan advised that the Curriculum Subcommittee wanted more thoughtfulness put into this possible program, and at this point it should await the new Superintendent.
6. Banking Authorizations: Mark Winzler has had all the paperwork completed to serve as the Interim Superintendent.
7. Other: Also reviewed a few things that we should not lose sight of after his departure:
 1. There is need for a new health benefits consultant RFP, which is controlled by the Town. It is hoped this process will unfold in the fall of 2019, so the consultant is fully on board for 2020-21 budgeting.
 2. Building committees need to be formed for both school referendum projects, and this is controlled by the BOS. The State DAS requires involvement by the BOE in these committees as a pre-requisite. This needs to move forward quickly.
 3. The High School oil tank removal went smoothly, and the Middle School oil tank monitoring is completed.

Brandon moved, and Jenny seconded, adjournment at 6:50 p.m.

Mark L. Winzler
Interim Superintendent of Schools



Anna M. Robbins, SFO
Business Manager

Aimee D. Martin
Director of Pupil Personnel Services

Christopher J. Tranberg
Assistant Superintendent

To: Granby Board of Education
From: Anna Robbins, Business Manager
Date: September 18, 2019
Re: June 2019 Statement of Accounts FY19 Results
July/August 2019 Statement of Accounts FY20 Year-to-date

FY19 results were as anticipated. Special education expenditures were unfavorable \$668,325 and regular education expenditures were favorable \$348,298. Salaries and benefits made up 76.3% of the total budget for FY19 and were forecasted with almost 100% accuracy. Provisions were made for the possibility of an over budget condition for FY19 through a request for an additional appropriation of up to \$371K. The additional appropriation needed to balance the budget for FY19 was \$320,028.

The Quality & Diversity showed favorable results of \$77K largely due to savings in magnet school tuition, tuition to vocational schools and several transportation line items.

FY20 As of August 31, 2018, the BOE shows a negative forecast of \$52,337. Special education expenditures are projected to be unfavorable \$178,791 and regular education expenditures are projected to be favorable \$126,454. The driving factor for this variance in special education is the net change in out-of-district placements for students whose needs have changed since the budget was prepared.

Revenues to the town reflect a projection of additional revenue from regular tuition from other towns of \$15K. Excess cost funding from the state is projected to be lower than budgeted. Although out-of-district costs for special education are higher than budgeted, fewer students are meeting the stop loss limits. The remaining revenue items are expected to meet budget at this time.

**Granby Board of Education
FY 2018-2019
Statement of Accounts
for the period ended
June 30, 2019
Before Transfers**

Description	Budget	Additional Appropriation	Revised Budget	Expended	Encumbered	Expended & Encumbered	Balance	% Enc/Exp
Certified Salaries:								
Administration	1,655,043		1,655,043	1,689,656	0	1,689,656	(34,613)	102.09%
Regular Education	10,218,077		10,218,077	10,314,186	0	10,314,186	(96,108)	100.94%
Special Education	1,745,359		1,745,359	1,691,068	0	1,691,068	54,291	96.89%
Total	13,618,479	0	13,618,479	13,694,910	0	13,694,910	(76,431)	100.56%
Substitute/Tutor/Support Salaries								
Substitutes	153,750		153,750	141,690	0	141,690	12,060	92.16%
Sped Support (Speech, O.T. & P.T.)	367,374		367,374	397,230	0	397,230	(29,856)	108.13%
Tech Support	221,143		221,143	224,954	0	224,954	(3,811)	101.72%
Tutors - Regular Education	44,346		44,346	21,257	0	21,257	23,089	47.93%
Tutors - Special Education	10,638		10,638	18,102	0	18,102	(7,464)	170.17%
Total	797,250	0	797,250	803,232	0	803,232	(5,982)	100.75%
Teaching Assistant Salaries:								
Regular Education TA	324,048		324,048	256,273	0	256,273	67,775	79.08%
Special Education TA	835,728		835,728	998,591	0	998,591	(162,864)	119.49%
Total	1,159,776	0	1,159,776	1,254,864	0	1,254,864	(95,089)	108.20%
School Secretaries' Salaries	604,803	0	604,803	598,829	0	598,829	5,974	99.01%
Central Office Salaries	504,100	0	504,100	518,286	0	518,286	(14,186)	102.81%
Custodial & Maintenance Salaries	1,252,127	0	1,252,127	1,216,541	0	1,216,541	35,586	97.16%
Total Salaries	17,936,536	0	17,936,536	18,086,662	0	18,086,662	(150,126)	100.84%
Employee Benefits	4,690,651	0	4,690,651	4,548,085	0	4,548,085	142,566	96.96%
Total Salaries & Employee Benefits	22,627,187	0	22,627,187	22,634,748	0	22,634,748	(7,560)	100.03%

Granby Board of Education
FY 2018-2019
Statement of Accounts
for the period ended
June 30, 2019
Before Transfers

Description	Budget	Additional Appropriation	Revised Budget	Expended	Encumbered	Expended & Encumbered	Balance	% Enc/Exp
Purchased Services:								
Instructional Purchased Service	315,422	0	315,422	361,106	0	361,106	(45,684)	114.48%
Administration Purchased Service	425,930	0	425,930	404,543	0	404,543	21,387	94.98%
Maintenance Purchased Service	101,483	0	101,483	87,812	0	87,812	13,671	86.53%
Total	842,835	0	842,835	853,461	0	853,461	(10,627)	101.26%
Legal Services	55,000	0	55,000	39,393	0	39,393	15,607	71.62%
Repairs & Maintenance:								
Instructional Repairs & Maintenance	78,944	0	78,944	58,711	0	58,711	20,233	74.37%
Administration Repairs & Maintenance	8,500	0	8,500	0	0	0	8,500	0.00%
Maintenance Repairs & Maintenance	453,698	170,000	623,698	561,510	0	561,510	62,188	123.76%
Total	541,142	170,000	711,142	620,221	0	620,221	90,921	114.61%
Transportation:								
Transportation Regular Education	881,277	0	881,277	851,852	0	851,852	29,425	96.66%
Transportation Special Education	431,567	0	431,567	583,367	0	583,367	(151,800)	135.17%
Transportation Vocational Tech	110,258	0	110,258	89,972	0	89,972	20,286	81.60%
Total	1,423,102	0	1,423,102	1,525,190	0	1,525,190	(102,088)	107.17%
Insurance Property & Liability	102,700	0	102,700	98,129	0	98,129	4,571	95.55%
Communications	95,931	0	95,931	83,887	0	83,887	12,044	87.44%
Tuition:								
Tuition Special Education	1,470,416	0	1,470,416	1,821,867	0	1,821,867	(351,450)	123.90%
Tuition Adult Education	10,467	0	10,467	10,184	0	10,184	283	97.30%
Total	1,480,883	0	1,480,883	1,832,051	0	1,832,051	(351,167)	123.71%
Conference & Travel Expense	68,147	0	68,147	78,786	0	78,786	(10,639)	115.61%
General Supplies:								
General Supplies Regular Education	300,426	0	300,426	287,245	0	287,245	13,181	95.61%
General Supplies Special Education	26,416	0	26,416	17,460	0	17,460	8,956	66.10%
General Supplies Administration	97,976	0	97,976	93,329	0	93,329	4,647	95.26%
General Supplies Maintenance	142,372	0	142,372	144,519	0	144,519	(2,147)	101.51%
Total	567,190	0	567,190	542,553	0	542,553	24,637	95.66%

**Granby Board of Education
FY 2018-2019
Statement of Accounts
for the period ended
June 30, 2019
Before Transfers**

Description	Budget	Additional Appropriation	Revised Budget	Expended	Encumbered	Expended & Encumbered	Balance	% Enc/Exp
Electricity	397,049	0	397,049	387,094	0	387,094	9,955	97.49%
Fuel/Natural Gas	154,152	0	154,152	180,682	0	180,682	(26,530)	117.21%
Textbooks/Workbooks	143,998	0	143,998	133,322	0	133,322	10,676	92.59%
Library/Media Center	59,329	0	59,329	57,617	0	57,617	1,712	97.12%
Software	292,114	0	292,114	286,349	0	286,349	5,765	98.03%
Dues & Fees	48,703	0	48,703	50,019	0	50,019	(1,316)	102.70%
Replacement Equipment:								
Replacement Equip Instructional	0	0	0	0	0	0	0	0.00%
Replacement Equip Administration	2,500	0	2,500	2,882	0	2,882	(382)	115.28%
Replacement Equip Maintenance	4,000	0	4,000	6,091	0	6,091	(2,091)	152.28%
Total	6,500	0	6,500	8,973	0	8,973	(2,473)	138.05%
Student Activities	748,880	0	748,880	732,395	0	732,395	16,485	97.80%
Total General Fund	29,654,842	170,000	29,824,842	30,144,870	0	30,144,870	(320,028)	101.65%
						SPED	(668,325)	
						GEN ED	348,298	
Quality & Diversity	\$1,169,792	\$0	\$1,169,792	\$1,092,922	\$0	\$1,092,922	76,870	93.43%

**Granby Board of Education
FY 2018-2019
Statement of Accounts
for the period ending
June 30, 2019
For Selected Special Education Accounts
Before Transfers**

II. Expenditures	FY 2018-2019 Budget	Expended	Encumbered	Expended & Encumbered	Balance
Legal Expense	27,500	8,212	0	8,212	19,288
Special Education Certified Staff	1,745,359	1,691,068	0	1,691,068	54,291
Teacher Assistants	835,728	998,591	0	998,591	(162,864)
Special Education Tutors	10,638	18,102	0	18,102	(7,464)
Evaluation & Therapy Services	83,176	121,646	0	121,646	(38,470)
Sped Support (Speech, O.T., & P.T.)	367,374	397,230	0	397,230	(29,856)
Special Ed Transportation	431,567	583,367	0	583,367	(151,800)
Out of District Tuition	1,470,416	1,821,867	0	1,821,867	(351,450)
Total Selected Special Education Accounts	4,971,757	5,640,082	0	5,640,082	(668,325)

**Granby Board of Education
 FY 2018-2019
 Statement of Accounts
 for the period ending June 30, 2019
 Before Transfers**

I. Revenue	FY 2018-2019 Budget	Currently Anticipated	Received To Date
Reg. Tuition from other Towns	518,296	585,858	585,828
SPED Tuition from other Towns	176,821	340,627	340,627
SDE Excess Cost Reimbursement	501,725	649,593	516,238
Rental Fees	4,584	14,745	14,745
Pay for Participation	54,615	53,996	53,996
Sub Total	<u>1,256,041</u>	<u>1,644,819</u>	<u>1,511,434</u>

**Granby Board of Education
FY 2018-2019
Statement of Accounts
for the period ended
June 30, 2019
After Transfers**

Description	Budget	Additional Appropriation	Revised Budget	Expended	Encumbered	Expended & Encumbered	Balance	% Enc/Exp
Certified Salaries:								
Administration	1,655,043	34,613	1,689,656	1,689,656	0	1,689,656	0	102.09%
Regular Education	10,218,077	96,108	10,314,186	10,314,186	0	10,314,186	0	100.94%
Special Education	1,745,359	(54,291)	1,691,068	1,691,068	0	1,691,068	0	96.89%
Total	13,618,479	76,431	13,694,910	13,694,910	0	13,694,910	0	100.56%
Substitute/Tutor/Support Salaries								
Substitutes	153,750	(12,060)	141,690	141,690	0	141,690	0	92.16%
Sped Support (Speech, O.T. & P.T.)	367,374	29,856	397,230	397,230	0	397,230	0	108.13%
Tech Support	221,143	3,811	224,954	224,954	0	224,954	0	101.72%
Tutors - Regular Education	44,346	(23,089)	21,257	21,257	0	21,257	0	47.93%
Tutors - Special Education	10,638	7,464	18,102	18,102	0	18,102	0	170.17%
Total	797,250	5,982	803,232	803,232	0	803,232	0	100.75%
Teaching Assistant Salaries:								
Regular Education TA	324,048	(67,775)	256,273	256,273	0	256,273	0	79.08%
Special Education TA	835,728	162,864	998,591	998,591	0	998,591	0	119.49%
Total	1,159,776	95,089	1,254,864	1,254,864	0	1,254,864	0	108.20%
School Secretaries' Salaries	604,803	(5,974)	598,829	598,829	0	598,829	0	99.01%
Central Office Salaries	504,100	14,186	518,286	518,286	0	518,286	0	102.81%
Custodial & Maintenance Salaries	1,252,127	(35,586)	1,216,541	1,216,541	0	1,216,541	0	97.16%
Total Salaries	17,936,536	150,126	18,086,662	18,086,662	0	18,086,662	0	100.84%
Employee Benefits	4,690,651	(142,566)	4,548,085	4,548,085	0	4,548,085	0	96.96%
Total Salaries & Employee Benefits	22,627,187	7,560	22,634,748	22,634,748	0	22,634,748	0	100.03%

**Granby Board of Education
FY 2018-2019
Statement of Accounts
for the period ended
June 30, 2019
After Transfers**

Description	Budget	Additional Appropriation	Revised Budget	Expended	Encumbered	Expended & Encumbered	Balance	% Enc/Exp
Purchased Services:								
Instructional Purchased Service	315,422	45,684	361,106	361,106	0	361,106	0	114.48%
Administration Purchased Service	425,930	(21,387)	404,543	404,543	0	404,543	0	94.98%
Maintenance Purchased Service	101,483	(13,671)	87,812	87,812	0	87,812	0	86.53%
Total	842,835	10,627	853,461	853,461	0	853,461	0	101.26%
Legal Services	55,000	(15,607)	39,393	39,393	0	39,393	0	71.62%
Repairs & Maintenance:								
Instructional Repairs & Maintenance	78,944	(20,233)	58,711	58,711	0	58,711	0	74.37%
Administration Repairs & Maintenance	8,500	(8,500)	0	0	0	0	0	0.00%
Maintenance Repairs & Maintenance	453,698	107,812	561,510	561,510	0	561,510	0	123.76%
Total	541,142	79,079	620,221	620,221	0	620,221	0	114.61%
Transportation:								
Transportation Regular Education	881,277	(29,425)	851,852	851,852	0	851,852	0	96.66%
Transportation Special Education	431,567	151,800	583,367	583,367	0	583,367	0	135.17%
Transportation Vocational Tech	110,258	(20,286)	89,972	89,972	0	89,972	0	81.60%
Total	1,423,102	102,088	1,525,190	1,525,190	0	1,525,190	0	107.17%
Insurance Property & Liability	102,700	(4,571)	98,129	98,129	0	98,129	0	95.55%
Communications	95,931	(12,044)	83,887	83,887	0	83,887	0	87.44%
Tuition:								
Tuition Special Education	1,470,416	351,450	1,821,867	1,821,867	0	1,821,867	0	123.90%
Tuition Adult Education	10,467	(283)	10,184	10,184	0	10,184	0	97.30%
Total	1,480,883	351,167	1,832,051	1,832,051	0	1,832,051	0	123.71%
Conference & Travel Expense	68,147	10,639	78,786	78,786	0	78,786	0	115.61%
General Supplies:								
General Supplies Regular Education	300,426	(13,181)	287,245	287,245	0	287,245	0	95.61%
General Supplies Special Education	26,416	(8,956)	17,460	17,460	0	17,460	0	66.10%
General Supplies Administration	97,976	(4,647)	93,329	93,329	0	93,329	0	95.26%
General Supplies Maintenance	142,372	2,147	144,519	144,519	0	144,519	0	101.51%
Total	567,190	(24,637)	542,553	542,553	0	542,553	0	95.66%

Granby Board of Education
 FY 2018-2019
 Statement of Accounts
 for the period ended
 June 30, 2019
 After Transfers

Description	Budget	Additional Appropriation	Revised Budget	Expended	Encumbered	Expended & Encumbered	Balance	% Enc/Exp
Electricity	397,049	(9,955)	387,094	387,094	0	387,094	0	97.49%
Fuel/Natural Gas	154,152	26,530	180,682	180,682	0	180,682	0	117.21%
Textbooks/Workbooks	143,998	(10,676)	133,322	133,322	0	133,322	0	92.59%
Library/Media Center	59,329	(1,712)	57,617	57,617	0	57,617	0	97.12%
Software	292,114	(5,765)	286,349	286,349	0	286,349	0	98.03%
Dues & Fees	48,703	1,316	50,019	50,019	0	50,019	0	102.70%
Replacement Equipment:								
Replacement Equip Instructional	0	0	0	0	0	0	0	0.00%
Replacement Equip Administration	2,500	382	2,882	2,882	0	2,882	0	115.28%
Replacement Equip Maintenance	4,000	2,091	6,091	6,091	0	6,091	0	152.28%
Total	6,500	2,473	8,973	8,973	0	8,973	0	138.05%
Student Activities	748,880	(16,485)	732,395	732,395	0	732,395	0	97.80%
Total General Fund	29,654,842	490,028	30,144,870	30,144,870	0	30,144,870	0	101.65%
Roof Appropriation		(170,000)			SPED	5,640,082		18.71%
Special Education Loss		(668,325)			Regular ED	24,504,788		81.29%
Regular Education Savings		348,298						
Quality & Diversity	\$1,169,792	\$0	\$1,169,792	\$1,092,922	\$0	\$1,092,922	76,870	93.43%

**Granby Board of Education
FY 2019-2020
Statement of Accounts
for the period ended
August 31, 2019**

Description	Budget	Revised Budget	Expended	Encumbered	Expended & Encumbered	Balance	% Enc/Exp	Full Year Forecast August
Certified Salaries:								
Administration	1,673,719	0	303,553	1,266,281	1,569,833	103,885	93.79%	8,285
Regular Education	10,721,894	0	831,694	9,643,744	10,475,438	246,456	97.70%	128,671
Special Education	1,740,035	0	143,838	1,597,582	1,741,420	(1,386)	100.08%	(23,651)
Total	14,135,647	0	1,279,084	12,507,607	13,786,691	348,955	97.53%	113,305
Substitute/Tutor/Support Salaries								
Substitutes	8,000	0	0	0	0	8,000	0.00%	0
Sped Support (Speech, O.T. & P.T.)	410,583	0	41,673	367,111	408,784	1,799	99.56%	(201)
Tech Support	230,410	0	40,266	193,972	234,238	(3,828)	101.66%	(3,828)
Tutors - Regular Education	21,110	0	0	0	0	21,110	0.00%	0
Tutors - Special Education	23,616	0	11,036	0	11,036	12,580	46.73%	1,942
Total	693,718	0	92,975	561,083	654,057	39,660	94.28%	(2,087)
Teaching Assistant Salaries:								
Regular Education TA	284,889	0	2,662	229,920	232,582	52,307	81.64%	6,400
Special Education TA	1,081,299	0	40,807	1,149,915	1,190,723	(109,424)	110.12%	(40,416)
Total	1,366,188	0	43,469	1,379,836	1,423,304	(57,117)	104.18%	(34,016)
School Secretaries' Salaries	615,682	0	67,868	542,054	609,922	5,759	99.06%	1,828
Central Office Salaries	532,735	0	81,475	454,276	535,750	(3,015)	100.57%	(6,703)
Custodial & Maintenance Salaries	1,293,756	0	197,969	1,007,993	1,205,962	87,794	93.21%	8,301
Total Salaries	18,637,725	0	1,762,839	16,452,848	18,215,687	422,038	97.74%	80,628
Employee Benefits	5,001,350	0	554,776	4,143,184	4,697,960	303,390	93.93%	0
Total Salaries & Employee Benefits	23,639,075	0	2,317,615	20,596,032	22,913,647	725,428	96.93%	80,628

**Granby Board of Education
FY 2019-2020
Statement of Accounts
for the period ended
August 31, 2019**

Description	Budget	Revised Budget	Expended	Encumbered	Expended & Encumbered	Balance	% Enc/Exp	Full Year Forecast August
Purchased Services:								
Instructional Purchased Service	530,572	0	58,755	97,309	156,063	374,509	29.41%	0
Administration Purchased Service	425,618	0	14,400	43,250	57,649	367,969	13.54%	0
Maintenance Purchased Service	101,483	0	14,917	56,353	71,270	30,212	70.23%	0
Total	1,057,672	0	88,071	196,912	284,983	772,690	26.94%	0
Legal Services	55,000	0	0	55,000	55,000	0	100.00%	0
Repairs & Maintenance:								
Instructional Repairs & Maintenance	74,599	0	11,278	10,066	21,344	53,255	28.61%	0
Administration Repairs & Maintenance	8,500	0	0	0	0	8,500	0.00%	0
Maintenance Repairs & Maintenance	462,698	0	135,303	120,747	256,050	206,648	55.34%	0
Total	545,797	0	146,581	130,813	277,394	268,403	50.82%	0
Transportation:								
Transportation Regular Education	852,106	0	7,700	103,450	111,150	740,956	13.04%	0
Transportation Special Education	662,900	0	0	562,379	562,379	100,521	84.84%	(45,538)
Transportation Vocational Tech	92,674	0	0	0	0	92,674	0.00%	0
Total	1,607,680	0	7,700	665,829	673,529	934,151	41.89%	(45,538)
Insurance Property & Liability	102,700	0	23,700	70,080	93,781	8,919	91.32%	0
Communications	99,281	0	7,573	32,087	39,660	59,621	39.95%	0
Tuition:								
Tuition Special Education	1,451,252	0	37,063	1,326,524	1,363,587	87,665	93.96%	(70,927)
Tuition Adult Education	10,467	0	0	0	0	10,467	0.00%	0
Total	1,461,719	0	37,063	1,326,524	1,363,587	98,132	93.29%	(70,927)
Conference & Travel Expense	73,497	0	15,810	7,516	23,327	50,170	31.74%	0
General Supplies:								
General Supplies Regular Education	297,040	0	54,404	139,813	194,217	102,823	65.38%	0
General Supplies Special Education	26,416	0	284	13,957	14,241	12,175	53.91%	0
General Supplies Administration	81,176	0	4,177	32,360	36,537	44,639	45.01%	0
General Supplies Maintenance	142,372	0	21,661	12,074	33,735	108,637	23.70%	0
Total	547,004	0	80,526	198,205	278,730	268,274	50.96%	0

Granby Board of Education
 FY 2019-2020
 Statement of Accounts
 for the period ended
 August 31, 2019

Description	Budget	Revised Budget	Expended	Encumbered	Expended & Encumbered	Balance	% Enc/Exp	Full Year Forecast August
Electricity	397,049	0	38,420	268,713	307,133	89,916	77.35%	0
Fuel/Natural Gas	156,352	0	26,273	146,570	172,843	(16,492)	110.55%	(16,500)
Textbooks/Workbooks	157,746	0	47,910	43,372	91,281	66,465	57.87%	0
Library/Media Center	62,118	0	13,654	16,242	29,896	32,222	48.13%	0
Software	304,544	0	88,875	63,722	152,597	151,947	50.11%	0
Dues & Fees	54,598	0	29,668	6,098	35,766	18,832	65.51%	0
Replacement Equipment:								
Replacement Equip Instructional	0	0	0	0	0	0	0.00%	0
Replacement Equip Administration	2,500	0	460	785	1,245	1,255	49.80%	0
Replacement Equip Maintenance	24,000	0	0	0	0	24,000	0.00%	0
Total	26,500	0	460	785	1,245	25,255	4.70%	0
Student Activities	786,287	0	21,579	168,182	189,761	596,526	24.13%	0
Total General Fund	31,134,619	0	2,991,479	23,992,680	26,984,159	4,150,460	86.67%	(52,337)
SPED	5,480,361						SPED	(178,791)
GEN ED	25,654,258						GEN ED	126,454
Quality & Diversity	\$1,082,731		\$249,054	\$544,686	\$793,740	\$288,991	73.31%	\$0

**Granby Board of Education
 FY 2019-2020
 Statement of Accounts
 for the period ending
 August 31, 2019
 For Selected Special Education Accounts**

II. Expenditures	FY 2019-2020 Budget	Expended	Encumbered	Expended & Encumbered	Balance	August 2019 Forecast
Legal Expense	27,500	0	27,500	27,500	0	0
Special Education Certified Staff	1,740,035	143,838	1,597,582	1,741,420	(1,386)	(23,651)
Teacher Assistants	1,081,299	40,807	1,149,915	1,190,723	(109,424)	(40,416)
Special Education Tutors	23,616	11,036	0	11,036	12,580	1,942
Evaluation & Therapy Services	83,176	10,138	32,740	42,878	40,298	0
Sped Support (Speech, O.T., & P.T.)	410,583	41,673	367,111	408,784	1,799	(201)
Special Ed Transportation	662,900	0	562,379	562,379	100,521	(45,538)
Out of District Tuition	1,451,252	37,063	1,326,524	1,363,587	87,665	(70,927)
Total Selected Special Education Accounts	5,480,361	284,555	5,063,751	5,348,306	132,054	(178,791)

**Granby Board of Education
 FY 2019-2020
 Statement of Accounts
 for the period ending August 31, 2019**

I. Revenue	FY 2019-2020 Budget	Currently Anticipated	Received To Date	Full Year Forecast August 2019
Reg. Tuition from other Towns	494,560	510,015	0	15,455
SPED Tuition from other Towns	389,724	389,724	0	0
SDE Excess Cost Reimbursement	487,666	451,642	0	(36,024)
Rental Fees	16,157	16,157	0	0
Pay for Participation	54,615	54,615	0	0
Sub Total	<u>1,442,722</u>	<u>1,422,153</u>	<u>0</u>	<u>(20,569)</u>