

**Finance Subcommittee Meeting  
Wednesday, September 16, 2020 5:30 PM  
Central Services**

**I. Public Comment**

**II. Approve Minutes from the August 18, 2020 Special Finance Subcommittee Meeting**

**Attachments:**

Draft Finance SC Minutes 8-18-20 2

**Rationale:** That the Finance Subcommittee approve the minutes from the August 18, 2020 Special Finance Subcommittee Meeting.

**III. June 2020 Statement of Accounts**

**Attachments:**

SOA Narrative June-August 2020 4

June 2020 SOA Before Budget Transfers 6

June 2020 SOA After Budget Transfers 11

**IV. July/August Statement of Accounts**

**Attachments:**

July-August 2020 Statement of Accounts 14

**V. Reopening Expenditures**

**VI. Year-End Transfers**

**VII. Food Service Review**

**VIII. Building Committee Update**

**IX. Other**

**Special Finance Subcommittee Meeting – Draft Minutes**  
**August 18, 2020, 6:00 p.m.**  
**via ZOOM**

Attendance:

Jenny Emery	Present	Jordan Grossman	Present
Mark Fiorentino	Absent	Anna Robbins	Present
David Peling	Present	Shannon Sullivan	Present
Melissa Migliaccio	Present	Mike Guarco (guest)	Present

Meeting commenced at 6:00 p.m. Meeting adjourned at 6:53 p.m.

1. Public Comment: BOF Chairman, Mike Guarco was welcomed as a guest.
2. Approve Minutes from the June 17, 2020 Meeting: Dave moved, and Jenny seconded approval. Passed unanimously.
3. Leaves of Absence: Jordan reviewed his recommendation to approve requested unpaid leaves of absence for one year for two teachers: Jennifer Ferrigno and Lila Falkenberg. Provisions in the CEA contract allow for this, and past precedent is for the Superintendent to make a recommendation to the Finance Committee. The situation has been reviewed by legal counsel, and the Jordan advised that the absences can be accommodated with one-year replacement teacher contracts. Jenny moved, and Dave seconded, endorsement of the leaves. Motion passed unanimously.
4. Reopening: Anna and Jordan presented a detailed accounting of expenses related to school reopening in the Covid-19 environment. Approximately \$200,000 was spent on hard goods which were identified and ordered before the closure of the 2019-20 budget (June 30, 2020), after which some \$900,000 will remain to return to the Town. This was a change from the discussions in early June, viewed as reasonable given the clearly identified need, the opportunity to save money by acting quickly, and the final increase in the expected surplus. A full and final accounting will be presented to the BOE, including final approval of inter-account transfers within the overall approved budget, at a full BOE meeting.

Additional unbudgeted expense has been incurred in the 2020-21 fiscal year for “consumables”, (such as PPE and equipment to make sanitizer) of approximately \$74,000. Additional recommended expense was discussed, as follows:

- Approximately \$243,000 for temporary custodial staff to meet recommended cleaning protocols; and
- \$258,000 for bus monitors to assure kids follow the masking and seating protocols.

In both cases, these estimates are conservative, in that they assume the additional resources are needed all year, while this may not be the case. In addition to allowing us to meet recommendations for health and safety, these resources also contribute to building the confidence needed throughout the school community. Jordan and Shannon noted that the custodians have been very accommodating in working with the administration. Anna explained that she is working with both the State and FEMA to seek reimbursement for all Covid-19-related expenses, but that most of the external funding would be going to high-need districts.

Discussion ensued regarding additional significant expenses that might be anticipated; Dave asked specifically about instructional expense. Jordan indicated we believe we are in a good place in this regard, and again noted the excellent cooperation we have had from the teachers, thus far. He also noted that our “best case scenario” is that we are able to keep kids learning in the buildings, and therefore should expect additional expense will emerge, especially as it regards cleaning supplies. While savings from other budgeted items may emerge to help offset these unanticipated (when the budget was developed) expenses, we should expect that funds beyond the approved budget will be needed.

Jenny noted that it is unprecedented for us to be spending money beyond the budget except in Special Education, where a protocol is in place with the Board of Finance. Mike Guarco commented that it appears we are taking the right steps, and that we should continue to communicate with the BOF, which will need to act to support funding these unbudgeted expenses. Jordan noted that the Finance Subcommittee may need to meet more often as the situation unfolds.

After additional discussion, the BOE Finance Subcommittee expressed its support for the Administration’s planned unbudgeted expenditures, as presented thus far.

With no other business, Dave moved and Jenny seconded adjournment at 6:53 p.m.

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: September 16, 2020  
Re: June 2020 Statement of Accounts FY20 Results  
July/August 2020 Statement of Accounts FY21 Year-to-Date

**FY20:** Financial results for the BOE show a return to the Town of \$902K. Special education expenditures were unfavorable \$106K and regular education expenditures were favorable just over \$1M. Salaries and benefits made up 75.93% of the total budget for FY20 and were forecasted with almost 100% accuracy. Due to the pandemic and the unprecedented move to remote learning in mid-March, nearly every line item showed budgetary savings. Exceptions to this are Special Education out-of-district tuition and the general supplies line item for administration. The over-budget condition in Special Education had been closely monitored throughout the school year and the variance was expected. The over-budget condition in general supplies administration reflects spending for PPE and other COVID related expenses. These expenses have been submitted to the Town for the FEMA claim.

The Quality & Diversity Fund showed favorable results of \$164K due to savings in magnet school tuition as well as the curtailment of afterschool activities, transportation and professional development due to the move to remote learning in response to the pandemic.

Revenue to the town showed an overall shortfall of \$55K for FY20 with favorable results on tuition from other towns which was offset by unfavorable results in the Excess Cost Reimbursement, rental fees and pay-for-participation fees. Unfavorable results in rental fees and pay-for-participation fees are directly related to the pandemic.

**FY21:** As of August 31, 2020, the BOE shows a negative forecast of \$325,197. Special education expenditures are projected to be unfavorable \$59,943 and regular education expenditures are projected to be unfavorable \$265,254. 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.

The forecast for regular Education is negative for reasons related directly to the preparations made for the return to schoolhouse learning. The personnel line items include the forecast for additional custodial support (\$234,585) and for bus monitors (\$182,133). We are also projecting increases for the software, transportation and general supplies maintenance line items.

The district has received the CARE grant for \$47K which will offset some of the over-budget condition and has been notified that there will be CRF funds available to help offset the additional unbudgeted costs associated with reopening. The application for this grant has not been released yet by the Connecticut Department of Education; however, the guidance we have received indicates that many of the items which are causing our over-budget condition will be allowable in that grant.

Revenues to the town reflect a projection of additional revenue from regular tuition from other towns of \$16K. 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. Projections for rental fees and pay-for-participation fees are uncertain at this time and will be reported when more information becomes available. The overall projection for revenue to the town is unfavorable \$146K.

**Granby Board of Education  
FY 2019-2020  
Statement of Accounts  
for the period ended  
June 30, 2020  
Before Transfers**

<b>Description</b>	<b>Budget</b>	<b>Expended</b>	<b>Encumbered</b>	<b>Expended &amp; Encumbered</b>	<b>Balance</b>
<b>Certified Salaries:</b>					
Administration	1,673,719	1,659,206	0	1,659,206	14,512
Regular Education	10,721,894	10,564,773	0	10,564,773	157,121
Special Education	1,740,035	1,750,884	0	1,750,884	(10,850)
<b>Total</b>	<b>14,135,647</b>	<b>13,974,864</b>	<b>0</b>	<b>13,974,864</b>	<b>160,783</b>
<b>Substitute/Tutor/Support Salaries</b>					
Substitutes	8,000	5,071	0	5,071	2,929
Sped Support (Speech, O.T. & P.T.)	410,583	416,441	0	416,441	(5,858)
Tech Support	230,410	233,411	0	233,411	(3,002)
Tutors - Regular Education	21,110	19,216	0	19,216	1,893
Tutors - Special Education	23,616	14,854	0	14,854	8,761
<b>Total</b>	<b>693,718</b>	<b>688,995</b>	<b>0</b>	<b>688,995</b>	<b>4,723</b>
<b>Teaching Assistant Salaries:</b>					
Regular Education TA	284,889	268,337	0	268,337	16,552
Special Education TA	1,081,299	1,044,087	0	1,044,087	37,212
<b>Total</b>	<b>1,366,188</b>	<b>1,312,424</b>	<b>0</b>	<b>1,312,424</b>	<b>53,764</b>
School Secretaries' Salaries	615,682	616,157	0	616,157	(475)
Central Office Salaries	532,735	543,363	0	543,363	(10,628)
Custodial & Maintenance Salaries	1,293,756	1,290,482	0	1,290,482	3,274
<b>Total Salaries</b>	<b>18,637,725</b>	<b>18,426,284</b>	<b>0</b>	<b>18,426,284</b>	<b>211,441</b>
<b>Employee Benefits</b>	<b>5,001,350</b>	<b>4,881,704</b>	<b>0</b>	<b>4,881,704</b>	<b>119,646</b>
<b>Total Salaries &amp; Employee Benefits</b>	<b>23,639,075</b>	<b>23,307,988</b>	<b>0</b>	<b>23,307,988</b>	<b>331,087</b>

**Granby Board of Education  
FY 2019-2020  
Statement of Accounts  
for the period ended  
June 30, 2020  
Before Transfers**

<b>Description</b>	<b>Budget</b>	<b>Expended</b>	<b>Encumbered</b>	<b>Expended &amp; Encumbered</b>	<b>Balance</b>
<b>Purchased Services:</b>					
Instructional Purchased Service	530,572	538,085	0	538,085	(7,513)
Administration Purchased Service	425,618	326,782	0	326,782	98,836
Maintenance Purchased Service	101,483	74,875	0	74,875	26,608
<b>Total</b>	<b>1,057,672</b>	<b>939,742</b>	<b>0</b>	<b>939,742</b>	<b>117,930</b>
Legal Services	55,000	35,642	0	35,642	19,359
<b>Repairs &amp; Maintenance:</b>					
Instructional Repairs & Maintenance	74,599	60,551	0	60,551	14,048
Administration Repairs & Maintenance	8,500	0	0	0	8,500
Maintenance Repairs & Maintenance	462,698	337,850	0	337,850	124,848
<b>Total</b>	<b>545,797</b>	<b>398,402</b>	<b>0</b>	<b>398,402</b>	<b>147,395</b>
<b>Transportation:</b>					
Transportation Regular Education	852,106	743,056	0	743,056	109,050
Transportation Special Education	662,900	578,420	0	578,420	84,480
Transportation Vocational Tech	92,674	41,434	0	41,434	51,240
<b>Total</b>	<b>1,607,680</b>	<b>1,362,910</b>	<b>0</b>	<b>1,362,910</b>	<b>244,769</b>
Insurance Property & Liability	102,700	94,888	0	94,888	7,812
Communications	99,281	84,360	0	84,360	14,921
<b>Tuition:</b>					
Tuition Special Education	1,451,252	1,612,353	0	1,612,353	(161,101)
Tuition Adult Education	10,467	9,862	0	9,862	605
<b>Total</b>	<b>1,461,719</b>	<b>1,622,215</b>	<b>0</b>	<b>1,622,215</b>	<b>(160,496)</b>
Conference & Travel Expense	73,497	47,209	0	47,209	26,288
<b>General Supplies:</b>					
General Supplies Regular Education	297,040	240,006	0	240,006	57,034
General Supplies Special Education	26,416	22,304	0	22,304	4,112
General Supplies Administration	81,176	276,280	0	276,280	(195,104)
General Supplies Maintenance	142,372	105,140	0	105,140	37,232
<b>Total</b>	<b>547,004</b>	<b>643,731</b>	<b>0</b>	<b>643,731</b>	<b>(96,727)</b>

**Granby Board of Education  
FY 2019-2020  
Statement of Accounts  
for the period ended  
June 30, 2020  
Before Transfers**

<b>Description</b>	<b>Budget</b>	<b>Expended</b>	<b>Encumbered</b>	<b>Expended &amp; Encumbered</b>	<b>Balance</b>
Electricity	397,049	374,932	0	374,932	22,117
Fuel/Natural Gas	156,352	161,997	0	161,997	(5,645)
Textbooks/Workbooks	157,746	128,618	0	128,618	29,128
Library/Media Center	62,118	64,657	0	64,657	(2,539)
Software	304,544	300,064	0	300,064	4,480
Dues & Fees	54,598	38,344	0	38,344	16,254
<b>Replacement Equipment:</b>					
Replacement Equip Instructional	0	0	0	0	0
Replacement Equip Administration	2,500	2,135	0	2,135	365
Replacement Equip Maintenance	24,000	6,081	0	6,081	17,919
<b>Total</b>	<b>26,500</b>	<b>8,216</b>	<b>0</b>	<b>8,216</b>	<b>18,284</b>
Student Activities	786,287	618,643	0	618,643	167,644
<b>Total General Fund</b>	<b>31,134,619</b>	<b>30,232,557</b>	<b>0</b>	<b>30,232,557</b>	<b>902,062</b>
	<b>SPED</b> 5,480,361			<b>SPED</b>	(105,564)
	<b>GEN ED</b> 25,654,258			<b>GEN ED</b>	1,007,627
<b>Quality &amp; Diversity</b>	1,082,731	918,518	0	918,518	164,213

**Granby Board of Education  
FY 2019-2020  
Statement of Accounts  
for the period ending  
June 30, 2020  
For Selected Special Education Accounts**

<b>II. Expenditures</b>	<b>FY 2019-2020 Budget</b>	<b>Expended</b>	<b>Encumbered</b>	<b>Expended &amp; Encumbered</b>	<b>Balance</b>
<b>Legal Expense</b>	27,500	23,135	0	23,135	4,365
<b>Special Education Certified Staff</b>	1,740,035	1,750,884	0	1,750,884	(10,850)
<b>Teacher Assistants</b>	1,081,299	1,044,087	0	1,044,087	37,212
<b>Special Education Tutors</b>	23,616	14,854	0	14,854	8,761
<b>Evaluation, Therapy &amp; Contracted Services</b>	83,176	145,750	0	145,750	(62,574)
<b>Sped Support (Speech, O.T., &amp; P.T.)</b>	410,583	416,441	0	416,441	(5,858)
<b>Special Ed Transportation</b>	662,900	578,420	0	578,420	84,480
<b>Out of District Tuition</b>	1,451,252	1,612,353	0	1,612,353	(161,101)
<b>Total Selected Special Education Accounts</b>	<u>5,480,361</u>	<u>5,585,925</u>	<u>0</u>	<u>5,585,925</u>	<u>(105,564)</u>

**Granby Board of Education  
 FY 2019-2020  
 Statement of Accounts  
 for the period ending  
 June 30, 2020**

<b>I. Revenue</b>	<b>FY 2019-2020 Budget</b>	<b>Received To Date</b>	<b>Variance to Budget</b>
<b>Reg. Tuition from other Towns</b>	494,560	535,302	40,742
<b>SPED Tuition from other Towns</b>	389,724	400,188	10,464
<b>SDE Excess Cost Reimbursement</b>	487,666	411,142	(76,524)
<b>Rental Fees</b>	16,157	12,895	(3,262)
<b>Pay for Participation</b>	54,615	27,925	(26,690)
<b>Sub Total</b>	<u>1,442,722</u>	<u>1,387,452</u>	<u>(55,270)</u>

**Granby Board of Education**  
**FY 2019-2020**  
**Statement of Accounts**  
**for the period ended**  
**June , 2020**  
**After Transfers**

<b>Description</b>	<b>Budget</b>	<b>Revised Budget</b>	<b>Expended</b>	<b>Budget Variance</b>
<b>Certified Salaries:</b>				
Administration	1,673,719	1,659,206	1,659,206	14,512
Regular Education	10,721,894	10,564,773	10,564,773	157,121
Special Education	1,740,035	1,750,884	1,750,884	(10,850)
<b>Total</b>	<b>14,135,647</b>	<b>13,974,864</b>	<b>13,974,864</b>	<b>160,783</b>
<b>Substitute/Tutor/Support Salaries</b>				
Substitutes	8,000	5,071	5,071	2,929
Sped Support (Speech, O.T. & P.T.)	410,583	416,441	416,441	(5,858)
Tech Support	230,410	233,411	233,411	(3,002)
Tutors - Regular Education	21,110	19,216	19,216	1,893
Tutors - Special Education	23,616	14,854	14,854	8,761
<b>Total</b>	<b>693,718</b>	<b>688,995</b>	<b>688,995</b>	<b>4,723</b>
<b>Teaching Assistant Salaries:</b>				
Regular Education TA	284,889	268,337	268,337	16,552
Special Education TA	1,081,299	1,044,087	1,044,087	37,212
<b>Total</b>	<b>1,366,188</b>	<b>1,312,424</b>	<b>1,312,424</b>	<b>53,764</b>
School Secretaries' Salaries	615,682	616,157	616,157	(475)
Central Office Salaries	532,735	543,363	543,363	(10,628)
Custodial & Maintenance Salaries	1,293,756	1,290,482	1,290,482	3,274
<b>Total Salaries</b>	<b>18,637,725</b>	<b>18,426,284</b>	<b>18,426,284</b>	<b>211,441</b>
<b>Employee Benefits</b>	<b>5,001,350</b>	<b>4,881,704</b>	<b>4,881,704</b>	<b>119,646</b>
<b>Total Salaries &amp; Employee Benefits</b>	<b>23,639,075</b>	<b>23,307,988</b>	<b>23,307,988</b>	<b>331,087</b>

**Granby Board of Education**  
**FY 2019-2020**  
**Statement of Accounts**  
**for the period ended**  
**June , 2020**  
**After Transfers**

<b>Description</b>	<b>Budget</b>	<b>Revised Budget</b>	<b>Expended</b>	<b>Budget Variance</b>
<b>Purchased Services:</b>				
Instructional Purchased Service	530,572	538,085	538,085	(7,513)
Administration Purchased Service	425,618	326,782	326,782	98,836
Maintenance Purchased Service	101,483	74,875	74,875	26,608
<b>Total</b>	<b>1,057,672</b>	<b>939,742</b>	<b>939,742</b>	<b>117,930</b>
Legal Services	55,000	35,642	35,642	19,359
<b>Repairs &amp; Maintenance:</b>				
Instructional Repairs & Maintenance	74,599	60,551	60,551	14,048
Administration Repairs & Maintenance	8,500	0	0	8,500
Maintenance Repairs & Maintenance	462,698	337,850	337,850	124,848
<b>Total</b>	<b>545,797</b>	<b>398,402</b>	<b>398,402</b>	<b>147,395</b>
<b>Transportation:</b>				
Transportation Regular Education	852,106	743,056	743,056	109,050
Transportation Special Education	662,900	578,420	578,420	84,480
Transportation Vocational Tech	92,674	41,434	41,434	51,240
<b>Total</b>	<b>1,607,680</b>	<b>1,362,910</b>	<b>1,362,910</b>	<b>244,769</b>
Insurance Property & Liability	102,700	94,888	94,888	7,812
Communications	99,281	84,360	84,360	14,921
<b>Tuition:</b>				
Tuition Special Education	1,451,252	1,612,353	1,612,353	(161,101)
Tuition Adult Education	10,467	9,862	9,862	605
<b>Total</b>	<b>1,461,719</b>	<b>1,622,215</b>	<b>1,622,215</b>	<b>(160,496)</b>
Conference & Travel Expense	73,497	47,209	47,209	26,288
<b>General Supplies:</b>				
General Supplies Regular Education	297,040	240,006	240,006	57,034
General Supplies Special Education	26,416	22,304	22,304	4,112
General Supplies Administration	81,176	276,280	276,280	(195,104)
General Supplies Maintenance	142,372	105,140	105,140	37,232
<b>Total</b>	<b>547,004</b>	<b>643,731</b>	<b>643,731</b>	<b>(96,727)</b>

**Granby Board of Education  
 FY 2019-2020  
 Statement of Accounts  
 for the period ended  
 June , 2020  
 After Transfers**

<b>Description</b>	<b>Budget</b>	<b>Revised Budget</b>	<b>Expended</b>	<b>Budget Variance</b>
Electricity	397,049	374,932	374,932	22,117
Fuel/Natural Gas	156,352	161,997	161,997	(5,645)
Textbooks/Workbooks	157,746	128,618	128,618	29,128
Library/Media Center	62,118	64,657	64,657	(2,539)
Software	304,544	300,064	300,064	4,480
Dues & Fees	54,598	38,344	38,344	16,254
<b>Replacement Equipment:</b>				
Replacement Equip Instructional	0	0	0	0
Replacement Equip Administration	2,500	2,135	2,135	365
Replacement Equip Maintenance	24,000	6,081	6,081	17,919
<b>Total</b>	<b>26,500</b>	<b>8,216</b>	<b>8,216</b>	<b>18,284</b>
Student Activities	786,287	618,643	618,643	167,644
<b>Total General Fund</b>	<b>31,134,619</b>	<b>30,232,557</b>	<b>30,232,557</b>	<b>902,062</b>
<b>SPED</b>	5,480,361	5,585,925		(105,564)
<b>GEN ED</b>	25,654,258	24,646,632		1,007,627
<b>Quality &amp; Diversity</b>	1,082,731		918,518	164,213

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

Description	Budget	Expended	Encumbered	Expended & Encumbered	Balance	% Enc/Exp	July-August Forecast
<b>Certified Salaries:</b>							
Administration	1,725,527	324,422	1,384,083	1,708,506	17,021	99.01%	17,021
Regular Education	10,843,343	421,488	10,098,872	10,520,360	322,983	97.02%	99,750
Special Education	1,817,977	90,475	1,726,080	1,816,555	1,422	99.92%	1,422
<b>Total</b>	<b>14,386,846</b>	<b>836,386</b>	<b>13,209,035</b>	<b>14,045,421</b>	<b>341,425</b>	<b>97.63%</b>	<b>118,193</b>
<b>Substitute/Tutor/Support Salaries</b>							
Substitutes	8,000	0	0	0	8,000	0.00%	8,000
Sped Support (Speech, O.T. & P.T.)	446,287	26,082	409,610	435,691	10,595	97.63%	10,595
Tech Support	243,417	44,644	199,615	244,259	(842)	100.35%	(842)
Tutors - Regular Education	36,329	0	21,153	21,153	15,176	58.23%	15,176
Tutors - Special Education	21,583	17,984	0	17,984	3,599	83.32%	3,599
<b>Total</b>	<b>755,616</b>	<b>88,710</b>	<b>630,378</b>	<b>719,087</b>	<b>36,529</b>	<b>95.17%</b>	<b>36,529</b>
<b>Teaching Assistant Salaries:</b>							
Regular Education TA	303,433	688	289,167	289,856	13,577	95.53%	0
Special Education TA	1,158,928	3,548	976,444	979,992	178,936	84.56%	0
<b>Total</b>	<b>1,462,361</b>	<b>4,236</b>	<b>1,265,611</b>	<b>1,269,848</b>	<b>192,513</b>	<b>86.84%</b>	<b>0</b>
School Secretaries' Salaries	638,886	61,407	571,277	0 #	8,087	0.00%	0
Central Office Salaries	556,894	86,243	472,241	558,485	(1,591)	100.29%	(4,773)
Custodial & Maintenance Salaries	1,319,033	206,197	1,056,842	1,263,038	55,995	95.75%	(234,585)
Bus Monitors	0	206	163,405	163,611	(163,611)		(182,133)
<b>Total Salaries</b>	<b>19,119,636</b>	<b>1,283,385</b>	<b>17,368,789</b>	<b>18,019,490</b>	<b>469,347</b>	<b>94.25%</b>	<b>(84,637)</b>
<b>Employee Benefits</b>	<b>5,296,197</b>	<b>424,112</b>	<b>4,571,989</b>	<b>4,996,101</b>	<b>300,096</b>	<b>94.33%</b>	<b>0</b>
<b>Total Salaries &amp; Employee Benefits</b>	<b>24,415,833</b>	<b>1,707,497</b>	<b>21,940,778</b>	<b>23,015,591</b>	<b>769,444</b>	<b>94.27%</b>	<b>(84,637)</b>

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

<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>July-August Forecast</b>
<b>Purchased Services:</b>							
Instructional Purchased Service	552,019	26,912	163,416	190,327	361,691	34.48%	0
Administration Purchased Service	439,293	7,196	48,812	56,008	383,285	12.75%	0
Maintenance Purchased Service	101,483	7,680	23,040	30,720	70,763	30.27%	0
<b>Total</b>	<b>1,092,794</b>	<b>41,787</b>	<b>235,268</b>	<b>277,055</b>	<b>815,739</b>	<b>25.35%</b>	<b>0</b>
Legal Services	55,000	738	26,763	27,500	27,500	50.00%	0
<b>Repairs &amp; Maintenance:</b>							
Instructional Repairs & Maintenance	74,599	11,106	7,001	18,107	56,492	24.27%	0
Administration Repairs & Maintenance	8,500	0	0	0	8,500	0.00%	0
Maintenance Repairs & Maintenance	434,698	96,632	167,788	264,419	170,279	60.83%	0
<b>Total</b>	<b>517,797</b>	<b>107,738</b>	<b>174,789</b>	<b>282,526</b>	<b>235,271</b>	<b>54.56%</b>	<b>0</b>
<b>Transportation:</b>							
Transportation Regular Education	907,393	8,087	24,959	33,046	874,346	3.64%	(60,000)
Transportation Special Education	704,616	0	612,235	612,235	92,380	86.89%	77,567
Transportation Vocational Tech	89,268	0	0	0	89,268	0.00%	0
<b>Total</b>	<b>1,701,276</b>	<b>8,087</b>	<b>637,194</b>	<b>645,282</b>	<b>1,055,995</b>	<b>37.93%</b>	<b>17,567</b>
Insurance Property & Liability	102,700	24,500	72,479	96,979	5,721	94.43%	0
Communications	91,781	9,085	50,458	59,543	32,238	64.88%	0
<b>Tuition:</b>							
Tuition Special Education	1,469,896	8,920	1,512,238	1,521,158	(51,262)	103.49%	(153,127)
Tuition Adult Education	11,967	0	0	0	11,967	0.00%	0
<b>Total</b>	<b>1,481,863</b>	<b>8,920</b>	<b>1,512,238</b>	<b>1,521,158</b>	<b>(39,295)</b>	<b>102.65%</b>	<b>(153,127)</b>
Conference & Travel Expense	73,131	2,212	7,214	9,426	63,705	12.89%	5,000
<b>General Supplies:</b>							
General Supplies Regular Education	317,570	24,117	107,538	131,655	185,915	41.46%	0
General Supplies Special Education	27,316	1,004	9,242	10,246	17,070	37.51%	0
General Supplies Administration	80,976	4,459	37,994	42,454	38,522	52.43%	0
General Supplies Maintenance	141,372	28,760	25,421	54,181	87,191	38.32%	(80,000)
<b>Total</b>	<b>567,234</b>	<b>58,340</b>	<b>180,196</b>	<b>238,536</b>	<b>328,698</b>	<b>42.05%</b>	<b>(80,000)</b>

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

<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>July-August Forecast</b>
Electricity	409,049	0	388,405	388,405	20,644	94.95%	0
Fuel/Natural Gas	156,352	2,512	75,787	78,300	78,052	50.08%	0
Textbooks/Workbooks	140,217	28,489	41,114	69,603	70,614	49.64%	0
Library/Media Center	63,336	8,911	8,650	17,561	45,775	27.73%	0
Software	321,922	157,950	50,661	208,612	113,310	64.80%	(30,000)
Dues & Fees	50,446	29,952	1,237	31,189	19,257	61.83%	0
<b>Replacement Equipment:</b>							
Replacement Equip Instructional	2,500	0	0	0	2,500	0.00%	0
Replacement Equip Administration	6,000	0	0	0	6,000	0.00%	0
<b>Total</b>	<b>8,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,500</b>	<b>0.00%</b>	<b>0</b>
Student Activities	794,519	6,485	167,231	173,716	620,803	21.86%	0
<b>Total General Fund</b>	<b>32,043,750</b>	<b>2,203,204</b>	<b>25,570,462</b>	<b>27,140,982</b>	<b>4,271,969</b>	<b>84.70%</b>	<b>(325,197)</b>
SPED	5,729,962					SPED	(59,943)
GEN ED	26,313,788					GEN ED	(265,254)
<b>Quality &amp; Diversity</b>	982,910	89,161	591,417	680,577	302,333	69.24%	0

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

<b>II. Expenditures</b>	<b><u>9-2020 Budget</u></b>	<b><u>Expended</u></b>	<b><u>Encumbered</u></b>	<b><u>Expended &amp; Encumbered</u></b>	<b><u>Balance</u></b>	<b><u>JulyAug 2020 Forecast</u></b>
Legal Expense	27,500	0	0	0	27,500	0
Special Education Certified Staff	1,817,977	90,475	1,726,080	1,816,555	1,422	1,422
Teacher Assistants	1,158,928	3,548	976,444	979,992	178,936	0
Special Education Tutors	21,583	17,984	0	17,984	3,599	3,599
Evaluation, Therapy & Contracted Services	83,176	26,950	32,312	59,262	23,914	0
Sped Support (Speech, O.T., & P.T.)	446,287	26,082	409,610	435,691	10,595	10,595
Special Ed Transportation	704,616	0	612,235	612,235	92,380	77,567
Out of District Tuition	1,469,896	8,920	1,512,238	1,521,158	(51,262)	(153,127)
<b>Total Selected Special Education Accounts</b>	<b><u>5,729,962</u></b>	<b><u>173,959</u></b>	<b><u>5,268,919</u></b>	<b><u>5,442,878</u></b>	<b><u>287,085</u></b>	<b><u>(59,943)</u></b>

**Granby Board of Education  
 FY 2020-2021  
 Statement of Accounts  
 for the period ending August 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 JulyAug</b>
<b>Reg. Tuition from other Towns</b>	600,769	617,006	0	16,237
<b>SPED Tuition from other Towns</b>	413,079	413,079	0	0
<b>SDE Excess Cost Reimbursement</b>	503,911	410,579	0	(93,332)
<b>Rental Fees</b>	14,745	0	0	(14,745)
<b>Pay for Participation</b>	54,000	0	0	(54,000)
<b>Sub Total</b>	1,586,504	1,440,664	0	(145,840)