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To: Granby Board of Education  
From: Anna Robbins, Business Manager  
Date: January 19, 2022  
Re: December 2021 Statement of Accounts FY22 Year-to-date

As of December 31, 2021, the BOE shows a positive forecast of \$153K, which is \$8K higher than last month. Overall special education expenditures are projected to be in the black \$29K. Although there is a significant over-budget condition in out-of-district tuition, there are savings in out-of-district transportation and special education salaries. The forecasted savings in out-of-district transportation will be negatively affected in future months due to the termination of the ride share program which was implemented in September 2021. This program provided the district with tremendous savings; however, the bus driver shortage and rising fuel prices have made it impossible to continue the program. We will continue to implement collaborative transportation efforts where possible to mitigate the impact. The loss of this program also impacts our budget preparation for FY23.

Regular education expenditures are projected to be favorable \$124K. The driving factor for positive forecast in regular education continues to be turnover in personnel. The slight unfavorable change since last month is primarily due to the addition of two elementary bus monitors who are assisting with students on the busses as we continue to remain flexible due to the bus driver shortage.

At this time, the Quality & Diversity Fund balance is projected to be favorable \$129K. Although the projection is favorable due to lower magnet school enrollment (expenses), it also reflects a lower than budgeted enrollment (6 students) for our Open Choice students (revenue). In addition, summer school revenues and expenses are both lower than anticipated since the summer school enrichment program did not run in FY22 due to COVID restrictions.

Revenues to the town are projected to be better than budgeted by \$123K. Although revenues are better than budgeted, there was a significant decrease in the forecast since December. The final per pupil expenditure rate for FY21 is \$1,801 higher than the previous per pupil expenditure. Although this change increases the regular tuition from other towns by \$28K, there was a significant increase in the stop loss cap for the excess cost reimbursement which resulted in a forecasted decrease of \$134K in the Excess Cost Reimbursement Grant.

**Granby Board of Education**  
**FY 2021-2022**  
**Statement of Accounts**  
**for the period ended**  
**December 31, 2021**

<b>Description</b>	<b>Budget</b>	<b>Expended</b>	<b>Encumbered</b>	<b>Expended &amp; Encumbered</b>	<b>Budget Balance</b>	<b>% Enc/Exp</b>	<b>December 2021 Forecast</b>	<b>Results Compared to Month</b>
<b>Certified Salaries:</b>								
Administration	1,751,243	941,439	806,948	1,748,386	2,856	99.84%	2,856	0
Regular Education	10,955,845	4,188,328	6,470,132	10,658,460	297,385	97.29%	190,007	272
Special Education	1,939,332	779,146	1,068,928	1,848,074	91,257	95.29%	88,620	(2,572)
<b>Total</b>	<b>14,646,419</b>	<b>5,908,913</b>	<b>8,346,008</b>	<b>14,254,921</b>	<b>391,499</b>	<b>97.33%</b>	<b>281,483</b>	<b>(2,300)</b>
<b>Substitute/Tutor/Support Salaries</b>								
Substitutes	8,000	14,687	7,150	21,837	(13,837)	272.97%	(15,960)	0
Sped Support (Speech, O.T. & P.T.)	460,454	204,824	252,547	457,372	3,082	99.33%	3,082	562
Tech Support	250,682	130,600	120,185	250,784	(102)	100.04%	(102)	(102)
Tutors - Regular Education	38,147	9,108	12,278	21,387	16,760	56.06%	0	0
Tutors - Special Education	29,480	12,399	0	12,399	17,081	42.06%	6,536	0
<b>Total</b>	<b>786,763</b>	<b>371,619</b>	<b>392,160</b>	<b>763,779</b>	<b>22,984</b>	<b>97.08%</b>	<b>(6,444)</b>	<b>460</b>
<b>Teaching Assistant Salaries:</b>								
Regular Education TA	310,340	153,687	201,269	354,956	(44,616)	114.38%	(44,616)	1,115
Special Education TA	1,185,080	449,519	662,196	1,111,714	73,366	93.81%	45,320	3,577
<b>Total</b>	<b>1,495,420</b>	<b>603,205</b>	<b>863,465</b>	<b>1,466,670</b>	<b>28,750</b>	<b>98.08%</b>	<b>704</b>	<b>4,692</b>
School Secretaries' Salaries	666,332	317,122	342,227	659,348	6,984	98.95%	279	(194)
Central Office Salaries	575,725	279,075	293,369	572,444	3,281	99.43%	2,439	(2,342)
Custodial & Maintenance Salaries	1,341,989	655,386	627,250	1,282,636	59,352	95.58%	8,520	348
Bus Monitors	0	729	9,619	10,348	(10,348)		(10,348)	(10,348)
<b>Total Salaries</b>	<b>19,512,648</b>	<b>8,136,048</b>	<b>10,874,098</b>	<b>19,010,146</b>	<b>502,502</b>	<b>97.42%</b>	<b>276,633</b>	<b>(9,685)</b>
<b>Employee Benefits</b>	<b>5,646,727</b>	<b>2,517,035</b>	<b>2,575,657</b>	<b>5,092,692</b>	<b>554,035</b>	<b>90.19%</b>	<b>0</b>	<b>0</b>
<b>Total Salaries &amp; Employee Benefits</b>	<b>25,159,375</b>	<b>10,653,084</b>	<b>13,449,755</b>	<b>24,102,838</b>	<b>1,056,536</b>	<b>95.80%</b>	<b>276,633</b>	<b>(9,685)</b>

**Granby Board of Education**  
**FY 2021-2022**  
**Statement of Accounts**  
**for the period ended**  
**December 31, 2021**

<b>Description</b>	<b>Budget</b>	<b>Expended</b>	<b>Encumbered</b>	<b>Encumbered</b>	<b>Budget Balance</b>	<b>% Enc/Exp</b>	<b>Forecast</b>	<b>Month</b>
<b>Purchased Services:</b>								
Instructional Purchased Service	563,326	186,258	250,927	437,185	126,141	77.61%	2,034	12,727
Administration Purchased Service	462,937	175,281	265,138	440,419	22,518	95.14%	(4,915)	0
Maintenance Purchased Service	101,483	31,212	35,684	66,897	34,586	65.92%	0	0
<b>Total</b>	<b>1,127,746</b>	<b>392,751</b>	<b>551,749</b>	<b>944,500</b>	<b>183,245</b>	<b>83.75%</b>	<b>(2,881)</b>	<b>12,727</b>
Legal Services	55,000	34,335	20,666	55,000	0	100.00%	0	0
<b>Repairs &amp; Maintenance:</b>								
Instructional Repairs & Maintenance	74,599	41,255	15,080	56,335	18,264	75.52%	0	0
Administration Repairs & Maintenance	8,500	0	0	0	8,500	0.00%	0	0
Maintenance Repairs & Maintenance	434,698	178,913	124,889	303,802	130,896	69.89%	(4,465)	(4,465)
<b>Total</b>	<b>517,797</b>	<b>220,169</b>	<b>139,969</b>	<b>360,137</b>	<b>157,660</b>	<b>69.55%</b>	<b>(4,465)</b>	<b>(4,465)</b>
<b>Transportation:</b>								
Transportation Regular Education	954,914	256,416	577,088	833,503	121,411	87.29%	0	0
Transportation Special Education	708,654	15,787	492,266	508,052	200,602	71.69%	203,676	11,674
Transportation Vocational Tech	92,862	25,752	61,960	87,712	5,150	94.45%	7,022	0
<b>Total</b>	<b>1,756,430</b>	<b>297,955</b>	<b>1,131,313</b>	<b>1,429,268</b>	<b>327,162</b>	<b>81.37%</b>	<b>210,698</b>	<b>11,674</b>
Insurance Property & Liability	102,700	92,150	16,939	109,089	(6,389)	106.22%	(6,429)	0
Communications	91,881	37,719	36,956	74,676	17,205	81.27%	0	0
<b>Tuition:</b>								
Tuition Special Education	1,747,882	782,426	1,136,224	1,918,650	(170,768)	109.77%	(316,747)	(2,387)
Tuition Adult Education	11,967	11,325	0	11,325	642	94.64%	642	0
<b>Total</b>	<b>1,759,849</b>	<b>793,751</b>	<b>1,136,224</b>	<b>1,929,975</b>	<b>(170,126)</b>	<b>109.67%</b>	<b>(316,105)</b>	<b>(2,387)</b>
Conference & Travel Expense	77,694	10,297	3,166	13,463	64,231	17.33%	0	0

**Granby Board of Education**  
**FY 2021-2022**  
**Statement of Accounts**  
**for the period ended**  
**December 31, 2021**

<b>Description</b>	<b>Budget</b>	<b>Expended</b>	<b>Encumbered</b>	<b>Encumbered</b>	<b>Budget Balance</b>	<b>% Enc/Exp</b>	<b>Forecast</b>	<b>Month</b>
<b>General Supplies:</b>								
General Supplies Regular Education	317,970	157,067	44,314	201,381	116,589	63.33%	0	0
General Supplies Special Education	27,316	13,900	5,918	19,818	7,498	72.55%	0	0
General Supplies Administration	79,976	32,521	16,035	48,556	31,420	60.71%	0	0
General Supplies Maintenance	141,372	49,318	58,725	108,043	33,329	76.42%	0	0
<b>Total</b>	<b>566,634</b>	<b>252,806</b>	<b>124,993</b>	<b>377,799</b>	<b>188,835</b>	<b>66.67%</b>	<b>0</b>	<b>0</b>
Electricity	420,812	163,916	239,733	403,649	17,163	95.92%	0	0
Fuel/Natural Gas	169,352	80,037	59,233	139,270	30,082	82.24%	0	0
Textbooks/Workbooks	124,528	57,888	3,179	61,067	63,461	49.04%	0	0
Library/Media Center	62,237	37,532	8,956	46,488	15,749	74.69%	0	0
Software	322,868	273,385	13,365	286,750	36,118	88.81%	0	0
Dues & Fees	50,346	37,968	551	38,519	11,827	76.51%	(2,450)	0
<b>Replacement Equipment:</b>								
Replacement Equipment	0	0	0	0	0	0.00%	0	0
Replacement Equip Admin	6,000	3,340	4,750	8,090	(2,090)	134.84%	(1,535)	0
Replacement Equip Maintenance	2,500	632	0	632	1,869	25.26%	0	0
<b>Total</b>	<b>8,500</b>	<b>3,972</b>	<b>4,750</b>	<b>8,722</b>	<b>(222)</b>	<b>102.61%</b>	<b>(1,535)</b>	<b>0</b>
New Equip Instructional MS	<b>0</b>	0	0	0	0	0.00%	<b>(555)</b>	0
Student Activities	809,760	265,135	278,129	543,264	266,495	67.09%	0	0
<b>Total General Fund</b>	<b>33,183,507</b>	<b>13,704,850</b>	<b>17,219,626</b>	<b>30,924,475</b>	<b>2,259,031</b>	<b>93.19%</b>	<b>152,911</b>	<b>7,865</b>
SPED	6,227,173						28,844	28,640
GEN ED	26,956,334						124,067	(20,775)

**December 2021**

<b>Quality &amp; Diversity</b>	<b>Budget</b>	<b>Forecast</b>	<b>Better/(Worse) Than Budget</b>
<b>Opening Balance</b>	210,550	352,101	141,551
<b>Expenses</b>	1,056,942	961,276	95,666
<b>Revenue</b>	875,253	767,450	(107,803)
<b>Ending Balance</b>	28,860	158,275	129,414

**Granby Board of Education  
FY 2021-2022  
Statement of Accounts  
for the period ending  
December 31, 2021  
For Selected Special Education Accounts**

II. Expenditures	FY21-22 Budget	Expended	Encumbered	Expended & Encumbered	Balance	Full Year Forecast December 2021	Results Compared to prior month Forecast
Legal Expense	27,500	19,869	7,631	27,500	0	0	0
Special Education Certified Staff	1,939,332	779,146	1,068,928	1,848,074	91,257	88,620	(2,572)
Teacher Assistants	1,185,080	449,519	662,196	1,111,714	73,366	45,320	3,577
Special Education Tutors	29,480	12,399	0	12,399	17,081	6,536	0
Evaluation, Therapy & Contracted Services	88,425	54,703	16,874	71,577	16,848	(1,643)	17,786
General Supplies Special Education	27,316	32,521	5,918	38,440	7,498	0	0
Conference & Travel Expense	13,050	120	685	805	12,245	0	0
Sped Support (Speech, O.T., & P.T.)	460,454	204,824	252,547	457,372	3,082	3,082	562
Special Ed Transportation	708,654	15,787	492,266	508,052	200,602	203,676	11,674
Out of District Tuition	1,747,882	782,426	1,136,224	1,918,650	(170,768)	(316,747)	(2,387)
<b>Total Selected Special Education Accounts</b>	<b>6,227,173</b>	<b>2,351,314</b>	<b>3,643,269</b>	<b>5,994,583</b>	<b>251,211</b>	<b>28,844</b>	<b>28,640</b>

**Granby Board of Education  
 FY 2021-2022  
 Statement of Accounts  
 for the period ending December 31, 2021**

<b>I. Revenue</b>	<b>FY 2021-2022 Budget</b>	<b>Currently Anticipated</b>	<b>Received To Date</b>	<b>Full Year Forecast December 2021</b>	<b>Changes from Prior Month Forecast</b>
<b>Reg. Tuition from other Towns</b>	614,448	695,847	334,020	81,399	27,807
<b>SPED Tuition from other Towns</b>	456,273	624,079	0	167,806	(2,957)
<b>SDE Excess Cost Reimbursement</b>	491,779	380,336	0	(111,443)	(133,834)
<b>Rental Fees</b>	14,745	0	0	(14,745)	0
<b>Pay for Participation</b>	53,966	53,966	15,333	0	0
<b>Sub Total</b>	<u>1,631,211</u>	<u>1,754,228</u>	<u>349,353</u>	<u>123,017</u>	<u>(108,984)</u>