

Jordan E. Grossman, Ed.D.  
*Superintendent of Schools*



Jennifer M. Parsons  
*Assistant Superintendent*

Angela E. Ehrenwerth  
*Director of Pupil Personnel Services*

Anna M. Robbins, SFO  
*Business Manager*

To: Granby Board of Education  
From: Anna Robbins, Business Manager  
Date: April 20, 2022  
Re: March 2022 Statement of Accounts FY22 Year-to-date

As of March 31, 2022, the BOE shows a positive forecast of \$255K, which is \$136K higher than last month. Overall special education expenditures are projected to be overbudget \$14K which is \$92K better than last month. The positive change in the special education forecast reflects changes in out-of-district transportation as well as instructional purchased services. Regular education expenditures are projected to be favorable \$268K which is better than last month by \$45K. The main driver for the positive forecast in regular education is the purchase order cutoff on March 15. The early cutoff does not prevent spending in appropriate categories but it does require that the end-of-year spending be encumbered.

At this time, the Quality & Diversity Fund balance is projected to be favorable \$181K. Favorable variances in after-school activities, Kindergarten support staff salaries as well as summer school expenses contribute to the favorable forecast.

Revenues to the town are projected to be better than budgeted by \$100K and are unchanged since last month. The town has received the first payment of \$322K for the Special Education Excess Cost Grant. The billing for the second half of the Special Education charges to other towns will be sent to participating towns in the beginning of April.

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

Description	Budget	Expended	Encumbered	Expended & Encumbered	Budget Balance	% Enc/Exp	March 2022 Forecast	This Month Forecast Compared to Prior Month Forecast
<b>Certified Salaries:</b>								
Administration	1,751,243	1,344,912	403,474	1,748,386	2,856	99.84%	2,856	0
Regular Education	10,955,845	6,703,791	4,023,976	10,727,767	228,078	97.92%	190,646	4,723
Special Education	1,939,332	1,210,232	639,892	1,850,123	89,209	95.40%	89,209	0
<b>Total</b>	<b>14,646,419</b>	<b>9,258,935</b>	<b>5,067,341</b>	<b>14,326,276</b>	<b>320,143</b>	<b>97.81%</b>	<b>282,711</b>	<b>4,723</b>
<b>Substitute/Tutor/Support Salaries</b>								
Substitutes	8,000	27,226	0	27,226	(19,226)	340.32%	(21,726)	(1,726)
Sped Support (Speech, O.T. & P.T.)	460,454	321,988	134,856	456,844	3,610	99.22%	3,610	304
Tech Support	250,682	187,666	63,118	250,784	(102)	100.04%	(102)	0
Tutors - Regular Education	38,147	15,341	6,500	21,841	16,305	57.26%	8,240	3,296
Tutors - Special Education	29,480	14,395	0	14,395	15,085	48.83%	10,810	4,275
<b>Total</b>	<b>786,763</b>	<b>566,616</b>	<b>204,475</b>	<b>771,091</b>	<b>15,673</b>	<b>98.01%</b>	<b>832</b>	<b>6,149</b>
<b>Teaching Assistant Salaries:</b>								
Regular Education TA	310,340	241,500	103,160	344,661	(34,321)	111.06%	(37,929)	690
Special Education TA	1,185,080	763,197	377,082	1,140,279	44,801	96.22%	52,365	4,983
<b>Total</b>	<b>1,495,420</b>	<b>1,004,697</b>	<b>480,242</b>	<b>1,484,939</b>	<b>10,481</b>	<b>99.30%</b>	<b>14,436</b>	<b>5,673</b>
School Secretaries' Salaries	666,332	472,424	187,094	659,518	6,814	98.98%	2,117	1,931
Central Office Salaries	575,725	410,549	162,632	573,181	2,543	99.56%	(59)	(2,498)
Custodial & Maintenance Salaries	1,341,989	973,436	343,985	1,317,421	24,568	98.17%	19,952	9,913
Bus Monitors	0	4,497	5,092	9,590	(9,590)		(9,590)	465
<b>Total Salaries</b>	<b>19,512,648</b>	<b>12,691,153</b>	<b>6,450,863</b>	<b>19,142,016</b>	<b>370,632</b>	<b>98.10%</b>	<b>310,399</b>	<b>26,356</b>
<b>Employee Benefits</b>	<b>5,646,727</b>	<b>4,155,535</b>	<b>1,248,747</b>	<b>5,404,281</b>	<b>242,446</b>	<b>95.71%</b>	<b>(5,000)</b>	<b>(5,000)</b>
<b>Total Salaries &amp; Employee Benefits</b>	<b>25,159,375</b>	<b>16,846,688</b>	<b>7,699,609</b>	<b>24,546,297</b>	<b>613,078</b>	<b>97.56%</b>	<b>305,399</b>	<b>21,356</b>

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

Description	Budget	Expended	Encumbered	Expended & Encumbered	Budget Balance	% Enc/Exp	This Month Forecast Compared to Prior Month	
							March 2022 Forecast	Forecast
<b>Purchased Services:</b>								
Instructional Purchased Service	563,326	362,377	106,081	468,459	94,867	83.16%	18,388	22,465
Administration Purchased Service	462,937	319,934	132,744	452,679	10,258	97.78%	3,000	6,858
Maintenance Purchased Service	101,483	49,103	20,327	69,430	32,053	68.42%	0	0
<b>Total</b>	<b>1,127,746</b>	<b>731,415</b>	<b>259,153</b>	<b>990,567</b>	<b>137,178</b>	<b>87.84%</b>	<b>21,388</b>	<b>29,323</b>
Legal Services	55,000	51,319	22,813	74,132	(19,132)	134.79%	(25,000)	0
<b>Repairs &amp; Maintenance:</b>								
Instructional Repairs & Maintenance	74,599	60,040	3,124	63,164	11,435	84.67%	0	0
Administration Repairs & Maintenance	8,500	0	0	0	8,500	0.00%	0	0
Maintenance Repairs & Maintenance	434,698	234,794	97,578	332,372	102,326	76.46%	(4,465)	0
<b>Total</b>	<b>517,797</b>	<b>294,834</b>	<b>100,702</b>	<b>395,536</b>	<b>122,261</b>	<b>76.39%</b>	<b>(4,465)</b>	<b>0</b>
<b>Transportation:</b>								
Transportation Regular Education	954,914	524,098	266,047	790,145	164,769	82.75%	85,000	0
Transportation Special Education	708,654	248,653	248,368	497,021	211,633	70.14%	157,901	76,384
Transportation Vocational Tech	92,862	56,888	26,688	83,576	9,286	90.00%	7,022	0
<b>Total</b>	<b>1,756,430</b>	<b>829,639</b>	<b>541,103</b>	<b>1,370,742</b>	<b>385,688</b>	<b>78.04%</b>	<b>249,923</b>	<b>76,384</b>
Insurance Property & Liability	102,700	92,196	16,939	109,135	(6,435)	106.27%	(6,475)	0
Communications	91,881	54,317	24,477	78,794	13,087	85.76%	0	0
<b>Tuition:</b>								
Tuition Special Education	1,747,882	1,252,028	773,416	2,025,443	(277,561)	115.88%	(285,739)	(3,757)
Tuition Adult Education	11,967	11,325	0	11,325	642	94.64%	642	0
<b>Total</b>	<b>1,759,849</b>	<b>1,263,353</b>	<b>773,416</b>	<b>2,036,768</b>	<b>(276,919)</b>	<b>115.74%</b>	<b>(285,097)</b>	<b>(3,757)</b>
Conference & Travel Expense	77,694	18,138	4,028	22,166	55,528	28.53%	10,000	10,000

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

Description	Budget	Expended	Encumbered	Expended & Encumbered	Budget Balance	% Enc/Exp	This Month Forecast Compared to Prior Month	
							March 2022 Forecast	Forecast
<b>General Supplies:</b>								
General Supplies Regular Education	317,970	222,282	48,607	270,889	47,081	85.19%	10,000	0
General Supplies Special Education	27,316	19,271	4,028	23,298	4,018	85.29%	0	2,034
General Supplies Administration	79,976	47,413	14,569	61,982	17,994	77.50%	0	0
General Supplies Maintenance	141,372	84,282	35,227	119,509	21,863	84.54%	0	0
<b>Total</b>	<b>566,634</b>	<b>373,248</b>	<b>102,431</b>	<b>475,679</b>	<b>90,955</b>	<b>83.95%</b>	<b>10,000</b>	<b>2,034</b>
Electricity	420,812	287,465	134,724	422,189	(1,378)	100.33%	0	0
Fuel/Natural Gas	169,352	128,041	11,229	139,270	30,082	82.24%	0	0
Textbooks/Workbooks	124,528	85,855	73,599	159,454	(34,926)	128.05%	(17,320)	0
Library/Media Center	62,237	54,530	4,952	59,482	2,755	95.57%	0	0
Software	322,868	300,407	12,705	313,112	9,756	96.98%	0	0
Dues & Fees	50,346	37,701	449	38,150	12,196	75.78%	0	2,450
<b>Replacement Equipment:</b>								
Replacement Equipment	0	0	0	0	0	0.00%	0	0
Replacement Equip Admin	6,000	8,090	0	8,090	(2,090)	134.84%	(1,535)	0
Replacement Equip Maintenance	2,500	2,206	0	2,206	294	88.26%	(2,090)	(2,090)
<b>Total</b>	<b>8,500</b>	<b>10,297</b>	<b>0</b>	<b>10,297</b>	<b>(1,797)</b>	<b>121.14%</b>	<b>(3,625)</b>	<b>(2,090)</b>
New Equip Instructional	<b>0</b>	0	0	0	0	0.00%	<b>0</b>	555
Student Activities	809,760	443,754	265,022	708,776	100,984	87.53%	0	0
<b>Total General Fund</b>	<b>33,183,507</b>	<b>21,903,196</b>	<b>10,047,349</b>	<b>31,950,545</b>	<b>1,232,962</b>	<b>96.28%</b>	<b>254,728</b>	<b>136,254</b>
SPED	6,227,173						(13,529)	91,566
GEN ED	26,956,334						268,257	44,688

**March 2022**

Quality & Diversity	Budget	Forecast	Better/(Worse) Than Budget
Opening Balance	210,550	352,101	141,551
Expenses	1,056,942	946,271	110,671
Revenue	875,253	775,908	(99,345)
Ending Balance	28,860	181,738	152,877

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

II. Expenditures	FY21-22 Budget	Expended	Encumbered	Expended & Encumbered	Balance	Full Year Forecast March 2022	Results Compared to prior month Forecast
Legal Expense	27,500	29,687	22,813	52,500	(25,000)	(25,000)	0
Special Education Certified Staff	1,939,332	1,210,232	639,892	1,850,123	89,209	89,209	0
Teacher Assistants	1,185,080	763,197	377,082	1,140,279	44,801	52,365	4,983
Special Education Tutors	29,480	14,395	0	14,395	15,085	10,810	4,275
Evaluation, Therapy & Contracted Services	88,425	81,680	12,699	94,379	(5,954)	(16,685)	7,344
General Supplies Special Education	27,316	47,413	4,028	51,441	4,018	0	2,034
Conference & Travel Expense	13,050	4,043	1,170	5,213	7,837	0	0
Sped Support (Speech, O.T., & P.T.)	460,454	321,988	134,856	456,844	3,610	3,610	304
Special Ed Transportation	708,654	248,653	248,368	497,021	211,633	157,901	76,384
Out of District Tuition	1,747,882	1,252,028	773,416	2,025,443	(277,561)	(285,739)	(3,757)
<b>Total Selected Special Education Accounts</b>	<b>6,227,173</b>	<b>3,973,315</b>	<b>2,214,323</b>	<b>6,187,638</b>	<b>67,677</b>	<b>(13,529)</b>	<b>91,566</b>

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

<b>I. Revenue</b>	<b>FY 2021-2022 Budget</b>	<b>Currently Anticipated</b>	<b>Received To Date</b>	<b>Full Year Forecast March 2022</b>	<b>Changes from Prior Month Forecast</b>
<b>Reg. Tuition from other Towns</b>	614,448	696,550	696,550	82,102	0
<b>SPED Tuition from other Towns</b>	456,273	624,079	0	167,806	0
<b>SDE Excess Cost Reimbursement</b>	491,779	373,947	321,724	(117,832)	0
<b>Rental Fees</b>	14,745	0	0	(14,745)	0
<b>Pay for Participation</b>	53,966	37,000	26,560	(16,966)	0
<b>Sub Total</b>	<u>1,631,211</u>	<u>1,731,576</u>	<u>1,044,833</u>	<u>100,365</u>	<u>0</u>