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[www.granbyschools.org](http://www.granbyschools.org)

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To: Granby Board of Education  
From: Anna Robbins, Business Manager  
Date: November 17, 2021  
Re: October 2021 Statement of Accounts FY22 Year-to-date

As of October 31, 2021, the BOE shows a positive forecast of \$161K, which is \$43K better than last month. Special education expenditures are projected to be unfavorable \$20K and regular education expenditures are projected to be favorable \$181K. The driving factor for positive forecast in regular education continues to be turnover in personnel. Special education expenses are forecasted to be over-budget for the year, with a slight favorable change since last month. The positive variance in out-of-district transportation costs, certified staff and teaching assistants have offset the over-budget condition in out-of-district tuition.

At this time, the Quality & Diversity Fund balance is projected to be favorable \$106K. 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 \$21K. Enrollment for Granby Public Schools is reported to the State of Connecticut on October 1. Tuitions from other towns has been updated to include revenue for 38 students from Hartland which is two more than budgeted. Excess cost funding from the State is projected to be lower than budgeted which reflects the adjustment of expenses that do not exceed the per student stop loss. Projections for rental fees and pay-for-participation fees are uncertain at this time and reflect no rental fee income for the foreseeable future. At this time, the athletic program is expected to proceed as normal.

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

| <b>Description</b>                            | <b>Budget</b>     | <b>Expended</b>  | <b>Encumbered</b> | <b>Expended &amp;<br/>Encumbered</b> | <b>Budget Balance</b> | <b>% Enc/Exp</b> | <b>October 2021<br/>Forecast</b> | <b>Results Compared<br/>to Prior Month Forecast</b> |
|---|-------------------|------------------|-------------------|--------------------------------------|-----------------------|------------------|----------------------------------|---|
| <b>Certified Salaries:</b>                    |                   |                  |                   |                                      |                       |                  |                                  |   |
| Administration                                | 1,751,243         | 605,211          | 1,143,176         | 1,748,386                            | 2,856                 | 99.84%           | 2,856                            | 0   |
| Regular Education                             | 10,955,845        | 2,094,332        | 8,561,760         | 10,656,092                           | 299,753               | 97.26%           | 193,057                          | 10,684  |
| Special Education                             | 1,939,332         | 411,958          | 1,412,147         | 1,824,104                            | 115,228               | 94.06%           | 83,225                           | 19,125  |
| <b>Total</b>                                  | <b>14,646,419</b> | <b>3,111,500</b> | <b>11,117,083</b> | <b>14,228,582</b>                    | <b>417,837</b>        | <b>97.15%</b>    | <b>279,138</b>                   | <b>29,809</b>                                       |
| <b>Substitute/Tutor/Support Salaries</b>      |                   |                  |                   |                                      |                       |                  |                                  |   |
| Substitutes                                   | 8,000             | 3,602            | 0                 | 3,602                                | 4,398                 | 45.02%           | (3,000)                          | (3,000)   |
| Sped Support (Speech, O.T. & P.T.)            | 460,454           | 104,734          | 352,960           | 457,694                              | 2,761                 | 99.40%           | 2,761                            | 1,949   |
| Tech Support                                  | 250,682           | 83,044           | 167,740           | 250,784                              | (102)                 | 100.04%          | 0                                | 102   |
| Tutors - Regular Education                    | 38,147            | 3,812            | 17,695            | 21,507                               | 16,640                | 56.38%           | 0                                | 0   |
| Tutors - Special Education                    | 29,480            | 12,661           | 0                 | 12,661                               | 16,819                | 42.95%           | 6,536                            | 0   |
| <b>Total</b>                                  | <b>786,763</b>    | <b>207,853</b>   | <b>538,395</b>    | <b>746,248</b>                       | <b>40,516</b>         | <b>94.85%</b>    | <b>6,296</b>                     | <b>(949)</b>  |
| <b>Teaching Assistant Salaries:</b>           |                   |                  |                   |                                      |                       |                  |                                  |   |
| Regular Education TA                          | 310,340           | 67,391           | 289,178           | 356,569                              | (46,230)              | 114.90%          | (46,230)                         | (730)   |
| Special Education TA                          | 1,185,080         | 161,552          | 975,685           | 1,137,238                            | 47,842                | 95.96%           | 40,513                           | (612)   |
| <b>Total</b>                                  | <b>1,495,420</b>  | <b>228,944</b>   | <b>1,264,863</b>  | <b>1,493,807</b>                     | <b>1,613</b>          | <b>99.89%</b>    | <b>(5,716)</b>                   | <b>(1,342)</b>                                      |
| School Secretaries' Salaries                  | 666,332           | 181,932          | 478,216           | 660,148                              | 6,184                 | 99.07%           | (472)                            | 491   |
| Central Office Salaries                       | 575,725           | 169,903          | 399,455           | 569,358                              | 6,367                 | 98.89%           | 4,923                            | 458   |
| Custodial & Maintenance Salaries              | 1,341,989         | 393,942          | 868,703           | 1,262,645                            | 79,343                | 94.09%           | 8,172                            | (68)  |
| <b>Total Salaries</b>                         | <b>19,512,648</b> | <b>4,294,074</b> | <b>14,666,714</b> | <b>18,960,788</b>                    | <b>551,860</b>        | <b>97.17%</b>    | <b>292,341</b>                   | <b>28,398</b>                                       |
| <b>Employee Benefits</b>                      | <b>5,646,727</b>  | <b>5,074,806</b> | <b>3,499,272</b>  | <b>8,574,078</b>                     | <b>(2,927,351)</b>    | <b>151.84%</b>   | <b>0</b>                         | <b>0</b>  |
| <b>Total Salaries &amp; Employee Benefits</b> | <b>25,159,375</b> | <b>9,368,880</b> | <b>18,165,986</b> | <b>27,534,866</b>                    | <b>(2,375,492)</b>    | <b>109.44%</b>   | <b>292,341</b>                   | <b>28,398</b>                                       |

**Granby Board of Education**  
**FY 2021-2022**  
**Statement of Accounts**  
**for the period ended**  
**October 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>to Prior Month Forecast</b> |
|--------------------------------------|------------------|-----------------|-------------------|-------------------|-----------------------|------------------|------------------|--------------------------------|
| <b>Purchased Services:</b>           |                  |                 |                   |                   |                       |                  |                  |                                |
| Instructional Purchased Service      | 563,326          | 98,721          | 324,478           | 423,199           | 140,127               | 75.13%           | 10,000           | 10,000                         |
| Administration Purchased Service     | 462,937          | 132,391         | 292,706           | 425,096           | 37,841                | 91.83%           | (4,915)          | (4,915)                        |
| Maintenance Purchased Service        | 101,483          | 23,620          | 20,436            | 44,056            | 57,427                | 43.41%           | 0                | 0                              |
| <b>Total</b>                         | <b>1,127,746</b> | <b>254,731</b>  | <b>637,620</b>    | <b>892,351</b>    | <b>235,394</b>        | <b>79.13%</b>    | <b>5,085</b>     | <b>5,085</b>                   |
| Legal Services                       | 55,000           | 18,003          | 36,997            | 55,000            | 0                     | 100.00%          | 0                | 0                              |
| <b>Repairs &amp; Maintenance:</b>    |                  |                 |                   |                   |                       |                  |                  |                                |
| Instructional Repairs & Maintenance  | 74,599           | 37,879          | 4,628             | 42,507            | 32,092                | 56.98%           | 0                | 0                              |
| Administration Repairs & Maintenance | 8,500            | 0               | 0                 | 0                 | 8,500                 | 0.00%            | 0                | 0                              |
| Maintenance Repairs & Maintenance    | 434,698          | 130,248         | 146,100           | 276,348           | 158,350               | 63.57%           | 0                | 0                              |
| <b>Total</b>                         | <b>517,797</b>   | <b>168,127</b>  | <b>150,728</b>    | <b>318,855</b>    | <b>198,941</b>        | <b>61.58%</b>    | <b>0</b>         | <b>0</b>                       |
| <b>Transportation:</b>               |                  |                 |                   |                   |                       |                  |                  |                                |
| Transportation Regular Education     | 954,914          | 13,651          | 841,610           | 855,261           | 99,653                | 89.56%           | 0                | 0                              |
| Transportation Special Education     | 708,654          | 11,030          | 509,594           | 520,624           | 188,030               | 73.47%           | 187,960          | 21,365                         |
| Transportation Vocational Tech       | 92,862           | 0               | 88,960            | 88,960            | 3,902                 | 95.80%           | 3,902            | 0                              |
| <b>Total</b>                         | <b>1,756,430</b> | <b>24,681</b>   | <b>1,440,164</b>  | <b>1,464,845</b>  | <b>291,585</b>        | <b>83.40%</b>    | <b>191,862</b>   | <b>21,365</b>                  |
| Insurance Property & Liability       | 102,700          | 65,434          | 42,124            | 107,558           | (4,858)               | 104.73%          | (5,000)          | 0                              |
| Communications                       | 91,881           | 23,699          | 49,528            | 73,227            | 18,654                | 79.70%           | 0                | 0                              |
| <b>Tuition:</b>                      |                  |                 |                   |                   |                       |                  |                  |                                |
| Tuition Special Education            | 1,747,882        | 371,573         | 1,534,188         | 1,905,761         | (157,879)             | 109.03%          | (321,590)        | (10,790)                       |
| Tuition Adult Education              | 11,967           | 0               | 0                 | 0                 | 11,967                | 0.00%            | 642              | 642                            |
| <b>Total</b>                         | <b>1,759,849</b> | <b>371,573</b>  | <b>1,534,188</b>  | <b>1,905,761</b>  | <b>(145,912)</b>      | <b>108.29%</b>   | <b>(320,948)</b> | <b>(10,148)</b>                |
| Conference & Travel Expense          | 77,694           | 4,792           | 8,028             | 12,820            | 64,874                | 16.50%           | 0                | 0                              |

**Granby Board of Education  
FY 2021-2022  
Statement of Accounts  
for the period ended  
October 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>to Prior Month Forecast</b> |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|------------------|-----------------|--------------------------------|
| <b>General Supplies:</b>           |                   |                   |                   |                   |                       |                  |                 |                                |
| General Supplies Regular Education | 317,970           | 110,486           | 64,702            | 175,187           | 142,783               | 55.10%           | 0               | 0                              |
| General Supplies Special Education | 27,316            | 9,040             | 9,870             | 18,910            | 8,406                 | 69.23%           | 0               | 0                              |
| General Supplies Administration    | 79,976            | 22,700            | 18,905            | 41,604            | 38,372                | 52.02%           | 0               | 0                              |
| General Supplies Maintenance       | 141,372           | 33,669            | 65,806            | 99,475            | 41,897                | 70.36%           | 0               | 0                              |
| <b>Total</b>                       | <b>566,634</b>    | <b>175,894</b>    | <b>159,282</b>    | <b>335,176</b>    | <b>231,458</b>        | <b>59.15%</b>    | <b>0</b>        | <b>0</b>                       |
| Electricity                        | 420,812           | 97,089            | 0                 | 97,089            | 323,723               | 23.07%           | 0               | 0                              |
| Fuel/Natural Gas                   | 169,352           | 66,341            | 72,929            | 139,270           | 30,082                | 82.24%           | 0               | 0                              |
| Textbooks/Workbooks                | 124,528           | 51,554            | 6,035             | 57,589            | 66,939                | 46.25%           | 0               | 0                              |
| Library/Media Center               | 62,237            | 24,049            | 11,324            | 35,373            | 26,864                | 56.84%           | 0               | 0                              |
| Software                           | 322,868           | 250,461           | 8,113             | 258,573           | 64,295                | 80.09%           | 0               | 0                              |
| Dues & Fees                        | 50,346            | 37,884            | 362               | 38,246            | 12,100                | 75.97%           | 0               | 0                              |
| <b>Replacement Equipment:</b>      |                   |                   |                   |                   |                       |                  |                 |                                |
| Replacement Equipment              | 0                 | 0                 | 0                 | 0                 | 0                     | 0.00%            | 0               | 0                              |
| Replacement Equip Admin            | 6,000             | 0                 | 7,535             | 7,535             | (1,535)               | 125.59%          | (1,535)         | (1,535)                        |
| Replacement Equip Maintenance      | 2,500             | 316               | 316               | 632               | 1,869                 | 25.26%           | 0               | 0                              |
| <b>Total</b>                       | <b>8,500</b>      | <b>316</b>        | <b>7,851</b>      | <b>8,167</b>      | <b>333</b>            | <b>96.08%</b>    | <b>(1,535)</b>  | <b>(1,535)</b>                 |
| New Equip Instructional MS         | <b>0</b>          | 555               | 0                 | 555               | (555)                 | 0.00%            | (555)           | (555)                          |
| Student Activities                 | 809,760           | 82,212            | 388,538           | 470,750           | 339,010               | 58.13%           | 0               | 0                              |
| <b>Total General Fund</b>          | <b>33,183,507</b> | <b>11,086,274</b> | <b>22,719,797</b> | <b>33,806,071</b> | <b>(622,564)</b>      | <b>101.88%</b>   | <b>161,251</b>  | <b>43,165</b>                  |
| <b>SPED</b>                        | 6,186,807         |                   |                   |                   |                       |                  | (20,024)        |                                |
| <b>GEN ED</b>                      | 26,996,700        |                   |                   |                   |                       |                  | 181,275         |                                |

| <b>Quality &amp; Diversity</b> | <b>Budget</b> | <b>October Forecast</b> | <b>Better/Worse Than Budget</b> |
|--------------------------------|---------------|-------------------------|---------------------------------|
| <b>Opening Balance</b>         | 210,550       | 352,101                 | 141,551                         |
| <b>Expenses</b>                | 1,056,942     | 984,619                 | 72,323                          |
| <b>Revenue</b>                 | 875,253       | 767,450                 | (107,803)                       |
| <b>Ending Balance</b>          | 28,861        | 134,932                 | 106,071                         |

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

| <b>II. Expenditures</b>                          | <b>FY21-22 Budget</b> | <b>Expended</b>  | <b>Encumbered</b> | <b>Expended &amp;<br/>Encumbered</b> | <b>Balance</b> | <b>Full Year Forecast<br/>October 2021</b> | <b>Results Compared to<br/>prior month Forecast</b> |
|--|-----------------------|------------------|-------------------|--------------------------------------|----------------|--|---|
| Legal Expense                                    | 27,500                | 11,548           | 15,952            | 27,500                               | 0              | 0  | 0   |
| Special Education Certified Staff                | 1,939,332             | 411,958          | 1,412,147         | 1,824,104                            | 115,228        | 83,225                                     | 19,125  |
| Teacher Assistants                               | 1,185,080             | 161,552          | 975,685           | 1,137,238                            | 47,842         | 40,513                                     | (612)   |
| Special Education Tutors                         | 29,480                | 12,661           | 0                 | 12,661                               | 16,819         | 6,536                                      | 0   |
| Evaluation, Therapy & Contracted Services        | 88,425                | 21,470           | 48,523            | 69,993                               | 18,432         | (19,429)                                   | (19,429)  |
| Sped Support (Speech, O.T., & P.T.)              | 460,454               | 104,734          | 352,960           | 457,694                              | 2,761          | 2,761                                      | 1,949   |
| Special Ed Transportation                        | 708,654               | 11,030           | 509,594           | 520,624                              | 188,030        | 187,960                                    | 21,365  |
| Out of District Tuition                          | 1,747,882             | 371,573          | 1,534,188         | 1,905,761                            | (157,879)      | (321,590)                                  | (10,790)  |
| <b>Total Selected Special Education Accounts</b> | <b>6,186,807</b>      | <b>1,106,526</b> | <b>4,849,048</b>  | <b>5,955,574</b>                     | <b>231,233</b> | <b>(20,024)</b>                            | <b>11,608</b>                                       |

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

| <b>I. Revenue</b>                    | <b>FY 2021-2022<br/>Budget</b> | <b>Currently<br/>Anticipated</b> | <b>Received To<br/>Date</b> | <b>Full Year<br/>Forecast<br/>October 2021</b> | <b>Changes from Prior<br/>Month Forecast</b> |
|--------------------------------------|--------------------------------|----------------------------------|-----------------------------|--|--|
| <b>Reg. Tuition from other Towns</b> | 614,448                        | 668,040                          | 0                           | 53,592   | 53,592                                       |
| <b>SPED Tuition from other Towns</b> | 456,273                        | 456,273                          | 0                           | 0  | 0  |
| <b>SDE Excess Cost Reimbursement</b> | 491,779                        | 473,748                          | 0                           | (18,031)                                       | (26,972)                                     |
| <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>1,652,027</u>                 | <u>15,333</u>               | <u>20,816</u>                                  | <u>26,620</u>                                |