

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: December 15, 2021
Re: November 2021 Statement of Accounts FY22 Year-to-date

As of November 30, 2021, the BOE shows a positive forecast of \$145K, which is \$16K lower than last month. Overall, special education expenditures are projected to be in the black. 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. Regular education expenditures are projected to be favorable \$145K. The driving factor for the positive forecast in regular education continues to be turnover in personnel. The slight unfavorable change since last month is reflected in the line item for internal substitutes, insurance and instructional purchased services.

At this time, the Quality & Diversity Fund balance is projected to be favorable \$130K. 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 better than budgeted by \$232K. The increase in the forecast is based on the higher than budgeted actual for special education Tuition from other towns, which was billed in November based on October enrollment figures. Excess cost funding from the state is projected to be slightly higher than budgeted due to an expected shift in out-of-district tuition projections. 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
November 30, 2021**

Description	Budget	Expended	Encumbered	Expended & Encumbered	Budget Balance	% Enc/Exp	November 2021 Forecast	Results Compared to Prior Month Forecast
Certified Salaries:								
Administration	1,751,243	739,702	1,008,684	1,748,386	2,856	99.84%	2,856	0
Regular Education	10,955,845	2,932,690	7,718,592	10,651,281	304,564	97.22%	189,734	(3,322)
Special Education	1,939,332	559,164	1,288,976	1,848,140	91,192	95.30%	91,192	7,967
Total	14,646,419	4,231,555	10,016,252	14,247,808	398,612	97.28%	283,783	4,645
Substitute/Tutor/Support Salaries								
Substitutes	8,000	7,405	5,412	12,817	(4,817)	160.21%	(15,960)	(12,960)
Sped Support (Speech, O.T. & P.T.)	460,454	145,428	312,506	457,934	2,520	99.45%	2,520	(240)
Tech Support	250,682	102,066	148,718	250,784	(102)	100.04%	0	0
Tutors - Regular Education	38,147	6,019	15,381	21,400	16,747	56.10%	0	0
Tutors - Special Education	29,480	12,046	0	12,046	17,434	40.86%	6,536	0
Total	786,763	272,964	482,017	754,981	31,782	95.96%	(6,904)	(13,200)
Teaching Assistant Salaries:								
Regular Education TA	310,340	104,726	251,345	356,071	(45,731)	114.74%	(45,731)	499
Special Education TA	1,185,080	288,433	827,891	1,116,323	68,757	94.20%	41,744	1,230
Total	1,495,420	393,158	1,079,235	1,472,394	23,026	98.46%	(3,987)	1,729
School Secretaries' Salaries	666,332	235,628	424,686	660,314	6,018	99.10%	473	945
Central Office Salaries	575,725	213,169	356,617	569,786	5,938	98.97%	4,781	(142)
Custodial & Maintenance Salaries	1,341,989	497,749	774,281	1,272,030	69,959	94.79%	8,172	0
Total Salaries	19,512,648	5,844,224	13,133,088	18,977,312	535,336	97.26%	286,317	(6,024)
Employee Benefits	5,646,727	1,891,029	3,180,977	5,072,006	574,721	89.82%	0	0
Total Salaries & Employee Benefits	25,159,375	7,735,253	16,314,065	24,049,318	1,110,057	95.59%	286,317	(6,024)

Granby Board of Education
FY 2021-2022
Statement of Accounts
for the period ended
November 30, 2021

Description	Budget	Expended	Encumbered	Encumbered	Budget Balance	% Enc/Exp	Forecast	Prior Month Forecast
Purchased Services:								
Instructional Purchased Service	563,326	144,720	279,124	423,844	139,482	75.24%	(10,693)	(20,693)
Administration Purchased Service	462,937	171,520	254,017	425,536	37,401	91.92%	(4,915)	0
Maintenance Purchased Service	101,483	28,696	38,201	66,897	34,586	65.92%	0	0
Total	1,127,746	344,936	571,341	916,277	211,469	81.25%	(15,608)	(20,693)
Legal Services	55,000	33,370	21,631	55,000	0	100.00%	0	0
Repairs & Maintenance:								
Instructional Repairs & Maintenance	74,599	39,048	4,905	43,953	30,646	58.92%	0	0
Administration Repairs & Maintenance	8,500	0	0	0	8,500	0.00%	0	0
Maintenance Repairs & Maintenance	434,698	156,149	130,357	286,507	148,191	65.91%	0	0
Total	517,797	195,197	135,263	330,459	187,338	63.82%	0	0
Transportation:								
Transportation Regular Education	954,914	21,798	827,572	849,370	105,544	88.95%	0	0
Transportation Special Education	708,654	13,100	503,093	516,193	192,461	72.84%	192,002	4,042
Transportation Vocational Tech	92,862	0	87,712	87,712	5,150	94.45%	7,022	3,120
Total	1,756,430	34,898	1,418,376	1,453,274	303,156	82.74%	199,024	7,162
Insurance Property & Liability	102,700	65,434	43,655	109,089	(6,389)	106.22%	(6,429)	(1,429)
Communications	91,881	28,207	44,960	73,167	18,714	79.63%	0	0
Tuition:								
Tuition Special Education	1,747,882	496,065	1,345,803	1,841,868	(93,986)	105.38%	(314,360)	7,230
Tuition Adult Education	11,967	11,325	0	11,325	642	94.64%	642	0
Total	1,759,849	507,390	1,345,803	1,853,193	(93,344)	105.30%	(313,718)	7,230
Conference & Travel Expense	77,694	8,657	3,447	12,104	65,590	15.58%	0	0

Granby Board of Education
FY 2021-2022
Statement of Accounts
for the period ended
November 30, 2021

Description	Budget	Expended	Encumbered	Encumbered	Budget Balance	% Enc/Exp	Forecast	Prior Month Forecast
General Supplies:								
General Supplies Regular Education	317,970	135,623	51,835	187,458	130,512	58.95%	0	0
General Supplies Special Education	27,316	12,551	6,920	19,471	7,845	71.28%	0	0
General Supplies Administration	79,976	27,930	16,725	44,655	35,321	55.84%	0	0
General Supplies Maintenance	141,372	43,582	63,326	106,908	34,464	75.62%	0	0
Total	566,634	219,685	138,807	358,491	208,143	63.27%	0	0
Electricity	420,812	129,572	276,568	406,140	14,672	96.51%	0	0
Fuel/Natural Gas	169,352	69,505	69,765	139,270	30,082	82.24%	0	0
Textbooks/Workbooks	124,528	56,197	3,796	59,994	64,534	48.18%	0	0
Library/Media Center	62,237	30,368	9,169	39,537	22,700	63.53%	0	0
Software	322,868	267,713	17,977	285,691	37,177	88.49%	0	0
Dues & Fees	50,346	37,884	631	38,515	11,831	76.50%	(2,450)	(2,450)
Replacement Equipment:								
Replacement Equipment	0	0	0	0	0	0.00%	0	0
Replacement Equip Admin	6,000	555	7,535	8,090	(2,090)	134.84%	(1,535)	0
Replacement Equip Maintenance	2,500	632	0	632	1,869	25.26%	0	0
Total	8,500	1,187	7,535	8,722	(222)	102.61%	(1,535)	0
New Equip Instructional MS	0	0	0	0	0	0.00%	(555)	0
Student Activities	809,760	160,406	341,501	501,907	307,853	61.98%	0	0
Total General Fund	33,183,507	9,925,858	20,764,290	30,690,148	2,493,359	92.49%	145,046	(16,204)
SPED	6,186,807						205	20,229
GEN ED	26,996,700						144,842	(36,433)

November 2021

Quality & Diversity	Budget	Forecast	Better/(Worse) Than Budget
Opening Balance	210,550	352,101	141,551
Expenses	1,056,942	960,397	96,545
Revenue	875,253	767,450	(107,803)
Ending Balance	28,860	159,154	130,293

**Granby Board of Education
 FY 2021-2022
 Statement of Accounts
 for the period ending
 November 30, 2021
 For Selected Special Education Accounts**

II. Expenditures	FY21-22 Budget	Expended	Encumbered	Expended & Encumbered	Balance	Full Year Forecast November 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	559,164	1,288,976	1,848,140	91,192	91,192	7,967
Teacher Assistants	1,185,080	288,433	827,891	1,116,323	68,757	41,744	1,230
Special Education Tutors	29,480	12,046	0	12,046	17,434	6,536	0
Evaluation, Therapy & Contracted Services	88,425	37,857	32,135	69,993	18,432	(19,429)	0
Sped Support (Speech, O.T., & P.T.)	460,454	145,428	312,506	457,934	2,520	2,520	(240)
Special Ed Transportation	708,654	13,100	503,093	516,193	192,461	192,002	4,042
Out of District Tuition	1,747,882	496,065	1,345,803	1,841,868	(93,986)	(314,360)	7,230
Total Selected Special Education Accounts	6,186,807	1,571,962	4,318,035	5,889,997	296,810	205	20,229

**Granby Board of Education
 FY 2021-2022
 Statement of Accounts
 for the period ending November 30, 2021**

I. Revenue	FY 2021-2022 Budget	Currently Anticipated	Received To Date	Full Year Forecast November 2021	Changes from Prior Month Forecast
Reg. Tuition from other Towns	614,448	668,040	334,020	53,592	0
SPED Tuition from other Towns	456,273	627,036	0	170,763	170,763
SDE Excess Cost Reimbursement	491,779	514,170	0	22,391	40,422
Rental Fees	14,745	0	0	(14,745)	0
Pay for Participation	53,966	53,966	15,333	0	0
Sub Total	<u>1,631,211</u>	<u>1,863,212</u>	<u>349,353</u>	<u>232,001</u>	<u>211,185</u>