

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: September 21, 2022  
Re: FY22 Results as of June 30, 2022 and Review of  
Statement of Accounts FY23 as of August 2022

**FY22** financial results for the BOE show a return to the Town of \$295K. Special education expenditures were favorable \$149K and regular education expenditures were favorable \$146K. Salaries and benefits made up 75.82% of the total budget for FY22 and were forecasted with almost 100% accuracy. Savings in salaries, transportation cost for both Special Ed and Regular Ed offset the higher than anticipated costs in out-of-district tuition, repairs and maintenance and purchased services.

Revenue to the Town for FY22 was higher than budgeted by \$152K. When considering the return to the general fund, the total benefit to the Town of Granby for FY22 is \$447K.

**FY23:** An early look at the financial forecast for FY23 shows a favorable forecast for regular education of \$130K but an overall unfavorable outlook of \$554K. Special education results are projected to be over-budget \$684K largely due to an increase in out-of-district transportation costs. Factors influencing the forecast include the contractual increase and the discontinuation of the "ride-share" program which enabled Granby to share transportation vans with nearby towns. The nation-wide bus driver shortage severely impacted this collaboration making shared transportation less reliable. In addition, there have been multiple changes in placements and specific individual needs that have contributed to additional tuition costs and also preclude sharing transportation for multiple students this year.

The overall favorable variance in salaries and benefits is due to two open positions that are currently filled using the instructional purchased services line item. The net of these line items is favorable. Electricity is projected to be over-budget based on last year's increased usage as well as an increase in rates.

Revenue to the Town is projected to be favorable \$452K due to the projected increase in the Special Education Excess Cost Grant. This increase directly correlates to the increased cost in out-of-district tuition and transportation costs mentioned above.

**Granby Board of Education**  
**FY 2021-2022**  
**Statement of Accounts**  
**for the period ended**  
**June 30, 2022**  
**After Transfers**

<b>Description</b>	<b>Adopted Budget</b>	<b>Proposed Budget Transfers</b>	<b>Proposed Revised Budget</b>	<b>Expended</b>
<b>Certified Salaries:</b>				
Administration	1,751,243	(1,856)	1,749,386	1,749,386
Regular Education	10,955,845	(197,053)	10,758,792	10,758,792
Special Education	1,939,332	(86,520)	1,852,812	1,852,812
<b>Total</b>	<b>14,646,419</b>	<b>(285,429)</b>	<b>14,360,990</b>	<b>14,360,990</b>
<b>Substitute/Tutor/Support Salaries</b>				
Substitutes	8,000	40,864	48,864	48,864
Sped Support (Speech, O.T. & P.T.)	460,454	(4,899)	455,555	455,555
Tech Support	250,682	176	250,858	250,858
Tutors - Regular Education	38,147	(10,853)	27,294	27,294
Tutors - Special Education	29,480	(14,298)	15,183	15,183
<b>Total</b>	<b>786,763</b>	<b>10,990</b>	<b>797,754</b>	<b>797,754</b>
<b>Teaching Assistant Salaries:</b>				
Regular Education TA	310,340	31,928	342,268	342,268
Special Education TA	1,185,080	(59,215)	1,125,865	1,125,865
<b>Total</b>	<b>1,495,420</b>	<b>(27,286)</b>	<b>1,468,133</b>	<b>1,468,133</b>
School Secretaries' Salaries	666,332	(2,907)	663,425	663,425
Central Office Salaries	575,725	(984)	574,741	574,741
Custodial & Maintenance Salaries	1,341,989	8,596	1,350,585	1,350,585
Bus Monitors	0	7,868	7,868	7,868
<b>Total Salaries</b>	<b>19,512,648</b>	<b>(289,151)</b>	<b>19,223,497</b>	<b>19,223,497</b>
<b>Employee Benefits</b>	<b>5,646,727</b>	<b>23,710</b>	<b>5,670,437</b>	<b>5,670,437</b>
<b>Total Salaries &amp; Employee Benefits</b>	<b>25,159,375</b>	<b>(265,441)</b>	<b>24,893,934</b>	<b>24,893,934</b>

**Granby Board of Education  
FY 2021-2022  
Statement of Accounts  
for the period ended  
June 30, 2022  
After Transfers**

<b>Description</b>	<b>Adopted Budget</b>	<b>Proposed Budget Transfers</b>	<b>Proposed Revised Budget</b>	<b>Expended</b>
<b>Purchased Services:</b>				
Instructional Purchased Service	563,326	55,160	618,486	618,486
Administration Purchased Service	462,937	10,187	473,124	473,124
Maintenance Purchased Service	101,483	(18,472)	83,010	83,010
<b>Total</b>	<b>1,127,746</b>	<b>46,874</b>	<b>1,174,620</b>	<b>1,174,620</b>
Legal Services	55,000	6,919	61,919	61,919
<b>Repairs &amp; Maintenance:</b>				
Instructional Repairs & Maintenance	74,599	10,947	85,546	85,546
Administration Repairs & Maintenance	8,500	(8,500)	0	0
Maintenance Repairs & Maintenance	434,698	90,461	525,159	525,159
<b>Total</b>	<b>517,797</b>	<b>92,908</b>	<b>610,705</b>	<b>610,705</b>
<b>Transportation:</b>				
Transportation Regular Education	954,914	(158,570)	796,344	796,344
Transportation Special Education	708,654	(262,293)	446,361	446,361
Transportation Vocational Tech	92,862	(6,954)	85,908	85,908
<b>Total</b>	<b>1,756,430</b>	<b>(427,816)</b>	<b>1,328,614</b>	<b>1,328,614</b>
Insurance Property & Liability	102,700	6,432	109,132	109,132
Communications	91,881	(5,730)	86,151	86,151
<b>Tuition:</b>				
Tuition Special Education	1,747,882	232,999	1,980,881	1,980,881
Tuition Adult Education	11,967	(2,042)	9,925	9,925
<b>Total</b>	<b>1,759,849</b>	<b>230,957</b>	<b>1,990,806</b>	<b>1,990,806</b>
Conference & Travel Expense	77,694	(53,102)	24,592	24,592

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

Description	Adopted Budget	Proposed Budget Transfers	Proposed Revised Budget	Expended
<b>General Supplies:</b>				
General Supplies Regular Education	317,970	(9,240)	308,730	308,730
General Supplies Special Education	27,316	(5,407)	21,909	21,909
General Supplies Administration	79,976	(3,605)	76,371	76,371
General Supplies Maintenance	141,372	(9,650)	131,722	131,722
<b>Total</b>	<b>566,634</b>	<b>(27,902)</b>	<b>538,732</b>	<b>538,732</b>
Electricity	420,812	35,084	455,895	455,895
Fuel/Natural Gas	169,352	12,489	181,841	181,841
Textbooks/Workbooks	124,528	35,164	159,692	159,692
Library/Media Center	62,237	(2,117)	60,120	60,120
Software	322,868	2,606	325,474	325,474
Dues & Fees	50,346	(12,018)	38,328	38,328
<b>Replacement Equipment:</b>				
Replacement Equip Admin	6,000	15,180	21,180	21,180
Replacement Equip Maintenance	2,500	43,087	45,587	45,587
<b>Total</b>	<b>8,500</b>	<b>58,267</b>	<b>66,767</b>	<b>66,767</b>
Student Activities	809,760	(28,635)	781,124	781,124
<b>Total General Fund</b>	<b>33,183,507</b>	<b>(295,063)</b>	<b>32,888,444</b>	<b>32,888,444</b>
SPED	6,227,173	149,003	6,078,170	
GEN ED	26,956,334	146,060	26,810,274	

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

<b>II. Expenditures</b>	<b>FY 21-22 Budget</b>	<b>Expended</b>	<b>Variance to Budget</b>
<b>Legal Expense</b>	27,500	29,829	(2,329)
<b>Special Education Certified Staff</b>	1,939,332	1,852,812	86,520
<b>Teacher Assistants</b>	1,185,080	1,125,865	59,215
<b>Special Education Tutors</b>	29,480	15,183	14,298
<b>Evaluation, Therapy &amp; Contracted Services</b>	88,425	88,711	(286)
<b>General Supplies Special Education</b>	27,316	76,371	(49,055)
<b>Conference &amp; Travel Expense</b>	13,050	6,602	6,448
<b>Sped Support (Speech, O.T., &amp; P.T.)</b>	460,454	455,555	4,899
<b>Special Ed Transportation</b>	708,654	446,361	262,293
<b>Out of District Tuition</b>	1,747,882	1,980,881	(232,999)
<b>Total Selected Special Education Accounts</b>	<u>6,227,173</u>	<u>6,078,170</u>	<u>149,003</u>

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

<b>I. Revenue</b>	<b>FY 2021-2022 Budget</b>	<b>Received To Date</b>	<b>Variance to Budget</b>
<b>Reg. Tuition from other Towns</b>	614,448	696,550	82,102
<b>SPED Tuition from other Towns</b>	456,273	630,985	174,712
<b>SDE Excess Cost Reimbursement</b>	491,779	415,505	(76,274)
<b>Rental Fees</b>	14,745	0	(14,745)
<b>Pay for Participation</b>	53,966	40,031	(13,935)
<b>Sub Total</b>	<u>1,631,211</u>	<u>1,783,070</u>	<u>151,859</u>

**Quality and Diversity Fund  
FY22 Results**

	<u>Actual FY20</u>	<u>Actual FY21</u>	<u>Budget FY22</u>	<u>Actual FY22</u>	<u>Projection FY23</u>	<u>Projection FY24</u>	<u>Projection FY25</u>
Tuition - Magnet Schools	\$99,300	\$113,403	\$147,935	<b>\$160,680</b>	\$124,449	\$128,182	\$132,028
Tuition - College							
Connections/Asnuntuck	\$42,000	\$30,104	\$53,045	<b>\$22,000</b>	\$56,822	\$58,526	\$60,282
Tuition - Vocational	<u>\$85,288</u>	<u>\$88,699</u>	<u>\$68,230</u>	<b><u>\$82,813</u></b>	<u>\$104,379</u>	<u>\$92,152</u>	<u>\$94,917</u>
Subtotal Tuition	\$226,588	\$232,206	\$269,210	<b>\$265,493</b>	\$285,650	\$278,861	\$287,227
3 Bus Monitors - Elementary	\$32,538	\$45,342	\$51,287	<b>\$48,475</b>	\$52,825	\$54,410	\$56,042
<b>Certified FTE's</b>	3.0	2.8	2.8	<b>2.8</b>	1.8	1.8	1.8
Full Day Kindergarten (FY19, FY20)	\$52,211			<b>\$0</b>	\$0	\$0	\$0
Choice Social Workers (FY19, FY20, FY21)	\$121,523	\$177,180	\$193,839	<b>\$177,318</b>	\$136,393	\$140,485	\$144,700
Kindergarten Teaching Assistants 2 FTE's TA's (FY19, FY20)	\$50,573	\$0	\$0	<b>\$0</b>	\$0	\$0	\$0
Minority Teacher Recruitment			1.0	<b>1.0</b>			
Mentor Stipend			\$6,000	<b>\$6,000</b>			
Partnership Fee			\$10,750	<b>\$5,000</b>			
Resident Salary & Benefits			\$49,000	<b>\$30,000</b>			
<b>FTE's</b>		<b>2.0</b>	4.0	<b>4.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>
FY22:Staff - 4 Kindergarten Teaching Assistants	\$126,022	\$47,990	\$99,631	<b>\$91,501</b>	\$53,839	\$55,454	\$57,118
Regular Summer Schools	\$49,619	\$14,409	\$61,150	<b>\$3,317</b>	\$58,350	\$60,100	\$61,903
YMCA Summer Programs	\$27,113	\$0	\$5,000	<b>\$0</b>	\$21,218	\$21,855	\$22,510
Robotics & DECA	\$4,236	\$4,994	\$8,837	<b>\$7,010</b>	\$9,350	\$9,630	\$9,919
Drama (FY20) Support, Mentoring Program	\$23,790	\$6,963	\$5,599	<b>\$2,967</b>	\$11,237	\$11,237	\$11,237
Granby - Late Bus (FY19)							
Granby Equity Team Funding	\$5,902	\$0	\$20,000	<b>\$19,765</b>			
Enrichment: Club Stipends	\$8,787	\$2,952	\$10,694	<b>\$5,787</b>	\$14,176	\$14,602	\$15,040
Enrichment :Homework Club, Farm-to-School, Bridges GMMS & GMHS	\$16,276	\$5,900	\$22,500	<b>\$5,726</b>	\$35,540	\$36,606	\$37,705
One to One Support Loan Repayment	\$177,855	\$185,305	\$223,445	<b>\$223,295</b>	\$195,000	\$200,000	\$205,000
Student Support	\$6,351	\$1,447	\$20,000	<b>\$1,009</b>	\$21,218	\$21,855	\$22,510
<b>Total Expenditures</b>	<u>\$929,384</u>	<u>\$724,689</u>	<u>\$1,056,942</u>	<b><u>\$892,664</u></b>	<u>\$894,796</u>	<u>\$905,095</u>	<u>\$930,910</u>

## Quality and Diversity Fund FY22 Results

	<u>Actual FY20</u>	<u>Actual FY21</u>	<u>Budget FY22</u>	<u>Actual FY22</u>	<u>Projection FY23</u>	<u>Projection FY24</u>	<u>Projection FY25</u>
Student population forecast	1,788	1,717	1,787	<b>1,758</b>	1,740	1,777	1,777
# Choice students with attrition	74	83	88	<b>82</b>	92	98	99
Choice % population	4.14%	4.71%	4.92%	<b>4.66%</b>	5.29%	5.51%	5.57%
Choice Stipend	\$8,000	\$8,000	\$8,000	<b>\$8,000</b>	\$8,000	\$8,000	\$8,000
<u>Forecasted Revenues</u>							
Choice Early Beginnings	\$60,500	\$42,000	\$45,000	<b>\$39,000</b>	\$45,000	\$45,000	\$45,000
Choice Tuition	\$672,270	\$664,000	\$704,000	<b>\$656,000</b>	\$736,000	\$784,000	\$792,000
Choice Bonus	\$3,061	\$16,003	\$39,000	<b>\$24,534</b>	\$41,000	\$41,000	\$41,000
Summer School Tuition	\$29,472	\$0	\$31,267	<b>\$0</b>	\$32,205	\$33,171	\$34,166
Pre K Tuition	\$40,990	\$37,733	\$55,986	<b>\$46,213</b>	\$59,396	\$61,178	\$63,013
<b>Total Revenues</b>	<b>\$806,293</b>	<b>\$759,736</b>	<b>\$875,253</b>	<b>\$765,747</b>	<b>\$913,600</b>	<b>\$964,348</b>	<b>\$975,179</b>
Beginning Balance	\$438,481	\$315,390	\$210,550	<b>\$350,438</b>	\$223,521	\$242,324	\$301,578
Ending Balance	\$315,390	\$350,438	\$28,860	<b>\$223,521</b>	\$242,324	\$301,578	\$345,847

	June 2022		
	Forecast	<b>FY22 Budget</b>	Difference
Opening Balance	\$352,101	<b>\$210,550</b>	\$141,551
Expenses	\$892,664	<b>\$1,056,942</b>	\$164,278
Revenue	\$765,747	<b>\$875,253</b>	<b>(\$109,506)</b>
Ending Balance	\$225,184	<b>\$28,860</b>	\$196,323



**Granby Board of Education**  
**FY 2022-2023**  
**Statement of Accounts**  
**for the period ended**  
**August 31, 2022**

<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>Full Year Forecast as of August 2022</b>
<b>Certified Salaries:</b>							
Administration	1,777,262	332,282	1,464,046	1,796,328	(19,066)	101.07%	(2,838)
Regular Education	11,229,373	441,023	10,438,022	10,879,045	350,328	96.88%	219,556
Special Education	1,927,823	89,055	1,808,325	1,897,379	30,444	98.42%	30,444
<b>Total</b>	<b>14,934,458</b>	<b>862,360</b>	<b>13,710,393</b>	<b>14,572,752</b>	<b>361,706</b>	<b>97.58%</b>	<b>247,162</b>
<b>Substitute/Tutor/Support Salaries</b>							
Substitutes	8,104	0	49	49	8,055	0.60%	0
Sped Support (Speech, O.T. & P.T.)	472,328	22,659	378,494	401,153	71,175	84.93%	73,494
Tech Support	270,682	47,964	223,485	271,449	(767)	100.28%	6,654
Tutors - Regular Education	38,147	0	22,412	22,412	15,735	58.75%	0
Tutors - Special Education	31,512	40,926	0	40,926	(9,414)	129.87%	(19,086)
<b>Total</b>	<b>820,773</b>	<b>111,549</b>	<b>624,439</b>	<b>735,988</b>	<b>84,785</b>	<b>89.67%</b>	<b>61,063</b>
<b>Teaching Assistant Salaries:</b>							
Regular Education TA	383,315	0	381,810	381,810	1,505	99.61%	10,815
Special Education TA	1,185,630	(60,403)	1,179,560	1,119,157	66,473	94.39%	25,304
<b>Total</b>	<b>1,568,945</b>	<b>(60,403)</b>	<b>1,561,370</b>	<b>1,500,967</b>	<b>67,978</b>	<b>95.67%</b>	<b>36,120</b>
School Secretaries' Salaries	652,233	57,190	618,658	675,848	(23,615)	103.62%	(3,625)
Central Office Salaries	592,062	87,366	533,644	621,010	(28,948)	104.89%	(11,676)
Custodial & Maintenance Salaries	1,365,601	190,148	1,117,200	1,307,348	58,253	95.73%	15,616
Bus Monitors	0	0	0	0	0		0
Salary Contingency	162,746	0	0	0	162,746		12,147
<b>Total Salaries</b>	<b>20,096,818</b>	<b>1,248,210</b>	<b>18,165,703</b>	<b>19,413,914</b>	<b>682,904</b>	<b>96.60%</b>	<b>356,807</b>
<b>Employee Benefits</b>	<b>5,683,427</b>	<b>490,055</b>	<b>4,759,972</b>	<b>5,250,027</b>	<b>433,401</b>	<b>92.37%</b>	<b>0</b>
<b>Total Salaries &amp; Employee Benefits</b>	<b>25,780,246</b>	<b>1,738,265</b>	<b>22,925,675</b>	<b>24,663,940</b>	<b>1,116,305</b>	<b>95.67%</b>	<b>356,807</b>

**Granby Board of Education**  
**FY 2022-2023**  
**Statement of Accounts**  
**for the period ended**  
**August 31, 2022**

<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>Full Year Forecast as of August 2022</b>
<b>Purchased Services:</b>							
Instructional Purchased Service	572,579	24,862	439,320	464,182	108,397	81.07%	(142,101)
Administration Purchased Service	478,778	16,059	36,346	52,405	426,373	10.95%	0
Maintenance Purchased Service	102,483	9,171	48,247	57,418	45,065	56.03%	0
<b>Total</b>	<b>1,153,840</b>	<b>50,091</b>	<b>523,913</b>	<b>574,005</b>	<b>579,835</b>	<b>49.75%</b>	<b>(142,101)</b>
Legal Services	55,000	762	54,238	55,000	0	100.00%	0
<b>Repairs &amp; Maintenance:</b>							
Instructional Repairs & Maintenance	75,099	16,598	4,684	21,282	53,817	28.34%	0
Administration Repairs & Maintenance	8,500	0	0	0	8,500	0.00%	0
Maintenance Repairs & Maintenance	439,698	52,194	157,731	209,926	229,772	47.74%	0
<b>Total</b>	<b>523,297</b>	<b>68,792</b>	<b>162,415</b>	<b>231,207</b>	<b>292,089</b>	<b>44.18%</b>	<b>0</b>
<b>Transportation:</b>							
Transportation Regular Education	1,036,277	8,687	26,148	34,836	1,001,441	3.36%	0
Transportation Special Education	560,231	20,657	1,139,501	1,160,158	(599,927)	207.09%	(537,927)
Transportation Vocational Tech	112,925	0	0	0	112,925	0.00%	0
<b>Total</b>	<b>1,709,432</b>	<b>29,344</b>	<b>1,165,650</b>	<b>1,194,993</b>	<b>514,439</b>	<b>69.91%</b>	<b>(537,927)</b>
Insurance Property & Liability	109,200	34,550	75,212	109,761	(561)	100.51%	(561)
Communications	96,590	11,179	56,412	67,591	28,999	69.98%	0
<b>Tuition:</b>							
Tuition Special Education	2,198,793	216,931	1,945,399	2,162,330	36,463	98.34%	(190,395)
Tuition Adult Education	10,967	0	9,982	9,982	985	91.02%	985
<b>Total</b>	<b>2,209,760</b>	<b>216,931</b>	<b>1,955,381</b>	<b>2,172,312</b>	<b>37,448</b>	<b>98.31%</b>	<b>(189,410)</b>
Conference & Travel Expense	73,694	4,390	3,607	7,998	65,696	10.85%	0

**Granby Board of Education**  
**FY 2022-2023**  
**Statement of Accounts**  
**for the period ended**  
**August 31, 2022**

Description	Budget	Expended	Encumbered	Expended & Encumbered	Budget Balance	% Enc/Exp	Full Year Forecast as of August 2022
<b>General Supplies:</b>							
General Supplies Regular Education	333,165	59,103	92,183	151,286	181,879	45.41%	0
General Supplies Special Education	32,950	1,348	6,029	7,377	25,573	22.39%	0
General Supplies Administration	83,826	17,548	31,735	49,284	34,543	58.79%	0
General Supplies Maintenance	146,372	24,347	67,852	92,199	54,173	62.99%	0
<b>Total</b>	<b>596,313</b>	<b>102,347</b>	<b>197,799</b>	<b>300,146</b>	<b>296,167</b>	<b>50.33%</b>	<b>0</b>
Electricity	420,812	36,931	424,992	461,923	(41,112)	109.77%	(41,112)
Fuel/Natural Gas	213,782	80	93,732	93,812	119,970	43.88%	0
Textbooks/Workbooks	136,427	22,223	41,506	63,729	72,698	46.71%	0
Library/Media Center	63,019	11,065	11,943	23,008	40,011	36.51%	0
Software	388,354	221,859	20,654	242,513	145,841	62.45%	0
Dues & Fees	51,116	25,184	5,617	30,801	20,315	60.26%	0
<b>Replacement Equipment:</b>							
Replacement Equipment	0	0	0	0	0	0.00%	0
Replacement Equip Admin	6,000	0	0	0	6,000	0.00%	0
Replacement Equip Maintenance	2,500	0	5,264	5,264	(2,764)	210.56%	0
<b>Total</b>	<b>8,500</b>	<b>0</b>	<b>5,264</b>	<b>5,264</b>	<b>3,236</b>	<b>61.93%</b>	<b>0</b>
New Equip Instructional	0	0	0	0	0	0.00%	0
Student Activities	816,977	11,130	214,174	225,304	591,674	27.58%	0
<b>Total General Fund</b>	<b>34,406,357</b>	<b>2,585,124</b>	<b>27,938,184</b>	<b>30,523,307</b>	<b>3,883,050</b>	<b>88.71%</b>	<b>(554,304)</b>
SPED	6,550,544						(684,005)
GEN ED	27,855,813						129,701

**August 2022**

Quality & Diversity	Budget	Forecast	Better/(Worse) Than Budget
Opening Balance	140,683	223,522	82,839
Expenses	1,022,075	954,729	67,346
Revenue	889,000	808,904	(80,096)
Ending Balance	7,608	77,697	70,089

**Granby Board of Education  
FY 2022-2023  
Statement of Accounts  
for the period ending  
August 31, 2022  
For Selected Special Education Accounts**

<b>II. Expenditures</b>	<b>FY22-23 Budget</b>	<b>Expended</b>	<b>Encumbered</b>	<b>Expended &amp; Encumbered</b>	<b>Balance</b>	<b>Full Year Forecast August 2022</b>
Legal Expense	27,500	0	0	0	27,500	0
Special Education Certified Staff	1,927,823	89,055	1,808,325	1,897,379	30,444	30,444
Teacher Assistants	1,185,630	(60,403)	1,179,560	1,119,157	66,473	25,304
Special Education Tutors	31,512	40,926	0	40,926	(9,414)	(19,086)
Evaluation, Therapy & Contracted Services	101,478	2,336	54,603	56,939	44,539	(65,839)
General Supplies Special Education	32,950	17,548	6,029	23,577	25,573	0
Conference & Travel Expense	12,300	0	325	325	11,975	0
Sped Support (Speech, O.T., & P.T.)	472,328	22,659	378,494	401,153	71,175	73,494
Special Ed Transportation	560,231	20,657	1,139,501	1,160,158	(599,927)	(537,927)
Out of District Tuition	2,198,793	216,931	1,945,399	2,162,330	36,463	(190,395)
<b>Total Selected Special Education Accounts</b>	<b>6,550,544</b>	<b>349,708</b>	<b>6,512,236</b>	<b>6,861,944</b>	<b>(295,200)</b>	<b>(684,005)</b>

**Granby Board of Education  
FY 2022-2023  
Statement of Accounts  
for the period ending  
August 31, 2022**

<b>I. Revenue</b>	<b>FY 2022-2023 Budget</b>	<b>Currently Anticipated</b>	<b>Received To Date</b>	<b>Full Year Forecast August 2022</b>
<b>Reg. Tuition from other Towns</b>	698,153	698,227	0	74
<b>SPED Tuition from other Towns</b>	624,073	624,073	0	0
<b>SDE Excess Cost Reimbursement</b>	527,846	979,726	0	451,880 24
<b>Rental Fees</b>	5,000	5,000	0	0
<b>Pay for Participation</b>	37,000	37,000	0	0
<b>Sub Total</b>	1,892,072	2,344,026	0	451,978