

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: February 16, 2022
Re: January 2022 Statement of Accounts FY22 Year-to-Date

As of January 31, 2022, the BOE shows a positive forecast of \$104K, which is \$49K lower than last month. Overall special education expenditures are projected to be over-budget \$106K which is worse than last month by \$134K. In addition to the significant over-budget condition in out-of-district tuition, the forecasted savings in out of district transportation have been negatively affected in future months due to the scaling back of the ride share program by our transportation contractor CREC, 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 financially for CREC to continue the program in the current format. We will continue to implement collaborative transportation efforts where possible to mitigate the impact; however this forecast reflects an estimated negative impact of \$120K.

Regular education expenditures are projected to be favorable \$210K which is better than last month by \$86K. The driver for the positive forecast for this month is the savings in regular education transportation and general supplies for regular education. These factors are in addition to the positive forecast in regular education salaries due to turnover in personnel.

With five months remaining in the school year, the district will require all funds to be encumbered, where possible, by March 15, 2022. This practice allows the district to begin even more accurate forecasting for year-end.

At this time, the Quality & Diversity fund balance is projected to be favorable \$129K. The reduced summer enrichment program and afterschool clubs and activities are a few of the drivers for the reduction in expenses. Revenue is reflecting a lower than budgeted enrollment (6 students) for our Open Choice students (revenue). In addition, summer school revenues were zero, because the summer school enrichment program did not run in FY22 due to COVID restrictions. However, the primary driver for the favorable variance is the favorable variance from the previous year.

Revenues to the town are projected to be better than budgeted by \$100K. Although revenues are better than budget, there was a decrease in the forecast since December. The driver for the decrease in revenue is the anticipated decrease of pay to participation fees for FY22. Our Athletic Director, Brian Maltese correlates this to the decrease in enrollment at the high school.

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

Description	Budget	Expended	Encumbered	Expended & Encumbered	Budget Balance	% Enc/Exp	January 2022 Forecast	Results Compared to Forecast
Certified Salaries:								
Administration	1,751,243	1,075,930	672,456	1,748,386	2,856	99.84%	2,856	0
Regular Education	10,955,845	5,020,922	5,640,652	10,661,573	294,272	97.31%	186,507	(3,500)
Special Education	1,939,332	922,820	926,963	1,849,783	89,549	95.38%	88,947	327
Total	14,646,419	7,019,671	7,240,071	14,259,742	386,677	97.36%	278,310	(3,173)
Substitute/Tutor/Support Salaries								
Substitutes	8,000	23,339	360	23,699	(15,699)	296.24%	(18,999)	(3,039)
Sped Support (Speech, O.T. & P.T.)	460,454	242,156	215,186	457,342	3,112	99.32%	3,112	29
Tech Support	250,682	149,622	101,162	250,784	(102)	100.04%	(102)	0
Tutors - Regular Education	38,147	10,713	10,834	21,547	16,600	56.48%	0	0
Tutors - Special Education	29,480	13,119	0	13,119	16,361	44.50%	6,536	0
Total	786,763	438,950	327,542	766,492	20,271	97.42%	(9,454)	(3,010)
Teaching Assistant Salaries:								
Regular Education TA	310,340	176,983	165,821	342,804	(32,465)	110.46%	(44,600)	16
Special Education TA	1,185,080	524,490	599,612	1,124,102	60,978	94.85%	59,549	14,228
Total	1,495,420	701,473	765,434	1,466,907	28,513	98.09%	14,949	14,244
School Secretaries' Salaries	666,332	364,714	294,757	659,471	6,861	98.97%	279	0
Central Office Salaries	575,725	322,853	249,641	572,494	3,231	99.44%	2,439	0
Custodial & Maintenance Salaries	1,341,989	761,248	514,234	1,275,482	66,507	95.04%	8,520	0
Bus Monitors	0	1,750	8,487	10,238	(10,238)		(10,348)	0
Total Salaries	19,512,648	9,610,659	9,400,166	19,010,826	501,822	97.43%	284,694	8,061
Employee Benefits	5,646,727	3,329,620	2,040,954	5,370,574	276,153	95.11%	0	0
Total Salaries & Employee Benefits	25,159,375	12,940,279	11,441,120	24,381,400	777,975	96.91%	284,694	8,061

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

Description	Budget	Expended	Encumbered	Encumbered	Budget Balance	% Enc/Exp	Forecast	Forecast
Purchased Services:								
Instructional Purchased Service	563,326	226,074	239,239	465,313	98,013	82.60%	(3,877)	(5,911)
Administration Purchased Service	462,937	229,072	214,506	443,579	19,358	95.82%	(3,858)	1,057
Maintenance Purchased Service	101,483	36,288	36,054	72,342	29,141	71.29%	0	0
Total	1,127,746	491,435	489,799	981,234	146,512	87.01%	(7,735)	(4,854)
Legal Services	55,000	41,546	38,454	80,000	(25,000)	145.45%	(25,000)	(25,000)
Repairs & Maintenance:								
Instructional Repairs & Maintenance	74,599	55,704	2,163	57,867	16,732	77.57%	0	0
Administration Repairs & Maintenance	8,500	0	0	0	8,500	0.00%	0	0
Maintenance Repairs & Maintenance	434,698	199,350	99,382	298,732	135,966	68.72%	(4,465)	0
Total	517,797	255,054	101,545	356,599	161,198	68.87%	(4,465)	0
Transportation:								
Transportation Regular Education	954,914	371,369	430,452	801,821	153,093	83.97%	65,000	65,000
Transportation Special Education	708,654	104,008	383,198	487,206	221,448	68.75%	79,856	(123,820)
Transportation Vocational Tech	92,862	39,720	44,480	84,200	8,662	90.67%	7,022	0
Total	1,756,430	515,097	858,130	1,373,227	383,203	78.18%	151,878	(58,820)
Insurance Property & Liability	102,700	92,196	16,939	109,135	(6,435)	106.27%	(6,475)	(46)
Communications	91,881	45,748	29,272	75,020	16,861	81.65%	0	0
Tuition:								
Tuition Special Education	1,747,882	929,784	987,216	1,916,999	(169,118)	109.68%	(292,689)	24,058
Tuition Adult Education	11,967	11,325	0	11,325	642	94.64%	642	0
Total	1,759,849	941,109	987,216	1,928,324	(168,476)	109.57%	(292,047)	24,058
Conference & Travel Expense	77,694	13,850	5,544	19,393	58,301	24.96%	0	0

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

Description	Budget	Expended	Encumbered	Encumbered	Budget Balance	% Enc/Exp	Forecast	Forecast
General Supplies:								
General Supplies Regular Education	317,970	166,001	44,538	210,539	107,431	66.21%	10,000	10,000
General Supplies Special Education	27,316	16,013	5,087	21,100	6,216	77.24%	(2,034)	(2,034)
General Supplies Administration	79,976	37,748	12,846	50,595	29,381	63.26%	0	0
General Supplies Maintenance	141,372	55,031	54,362	109,393	31,979	77.38%	0	0
Total	566,634	274,793	116,833	391,626	175,008	69.11%	7,966	7,966
Electricity	420,812	199,980	201,627	401,607	19,204	95.44%	0	0
Fuel/Natural Gas	169,352	95,254	44,016	139,270	30,082	82.24%	0	0
Textbooks/Workbooks	124,528	59,660	2,356	62,016	62,512	49.80%	0	0
Library/Media Center	62,237	42,290	9,516	51,807	10,430	83.24%	0	0
Software	322,868	277,598	19,057	296,655	26,213	91.88%	0	0
Dues & Fees	50,346	38,518	325	38,843	11,503	77.15%	(2,450)	0
Replacement Equipment:								
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
Total	8,500	3,972	4,750	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	294,378	275,496	569,873	239,886	70.38%	0	0
Total General Fund	33,183,507	16,622,757	14,641,995	31,264,752	1,918,755	94.22%	104,277	(48,634)
SPED	6,227,173						(105,552)	(134,396)
GEN ED	26,956,334						209,829	85,762

January 2022

Quality & Diversity	Budget	Forecast	Better/(Worse) Than Budget
Opening Balance	210,550	352,101	141,551
Expenses	1,056,942	958,488	98,455
Revenue	875,253	763,908	(111,345)
Ending Balance	28,860	157,521	128,661

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

II. Expenditures	FY21-22 Budget	Expended	Encumbered	Expended & Encumbered	Balance	Full Year Forecast January 2022	Results Compared to prior month Forecast
Legal Expense	27,500	25,951	26,550	52,500	(25,000)	(25,000)	(25,000)
Special Education Certified Staff	1,939,332	922,820	926,963	1,849,783	89,549	88,947	327
Teacher Assistants	1,185,080	524,490	599,612	1,124,102	60,978	59,549	14,228
Special Education Tutors	29,480	13,119	0	13,119	16,361	6,536	0
Evaluation, Therapy & Contracted Services	88,425	63,721	28,396	92,117	(3,692)	(23,828)	(22,185)
General Supplies Special Education	27,316	37,748	5,087	42,835	6,216	(2,034)	(2,034)
Conference & Travel Expense	13,050	685	2,341	3,025	10,025	0	0
Sped Support (Speech, O.T., & P.T.)	460,454	242,156	215,186	457,342	3,112	3,112	29
Special Ed Transportation	708,654	104,008	383,198	487,206	221,448	79,856	(123,820)
Out of District Tuition	1,747,882	929,784	987,216	1,916,999	(169,118)	(292,689)	24,058
Total Selected Special Education Accounts	6,227,173	2,864,481	3,174,548	6,039,029	209,879	(105,552)	(134,396)

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

I. Revenue	FY 2021-2022 Budget	Currently Anticipated	Received To Date	Full Year Forecast January 2022	Changes from Prior Month Forecast
Reg. Tuition from other Towns	614,448	695,847	334,020	81,399	0
SPED Tuition from other Towns	456,273	624,079	0	167,806	0
SDE Excess Cost Reimbursement	491,779	373,905	0	(117,874)	(6,431)
Rental Fees	14,745	0	0	(14,745)	0
Pay for Participation	53,966	37,000	21,941	(16,966)	(16,966)
Sub Total	<u>1,631,211</u>	<u>1,730,831</u>	<u>355,961</u>	<u>99,620</u>	<u>(23,397)</u>