

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: May 18, 2022  
Re: April 2022 Statement of Accounts FY22 Year-to-date

As of April, 2022, the BOE shows a positive forecast of \$298K, which is \$43K higher than last month. Overall special education expenditures are projected to be underbudget \$79K which is \$93K better than last month. The positive change in the special education forecast reflects changes in out-of-district transportation and tuition as well as legal services and teaching assistant salaries. Regular education expenditures are projected to be favorable \$219K which is worse than last month by \$49K. Changes in benefits and salaries is due to the increase in unemployment benefits and retirement severance, as end-of-year information becomes available. The positive forecast in regular education transportation, dues and fees and general supplies is offset by electricity, fuel and natural gas estimates as well as items in the repair and maintenance lines.

At this time, the Quality & Diversity Fund balance is projected to be favorable \$164K. 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 better than budgeted by \$85K and are lower than last month's projection. The swing is due to a decrease in the Special Education Excess Cost Grant which correlates to the decrease in special education out-of-district spending.

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

Description	Budget	Expended	Encumbered	Expended & Encumbered	Budget Balance	% Enc/Exp	April 2022 Forecast	This Month Forecast Compared to Prior Month Forecast
<b>Certified Salaries:</b>								
Administration	1,751,243	1,546,649	201,737	1,748,386	2,856	99.84%	2,856	0
Regular Education	10,955,845	7,995,714	2,741,757	10,737,471	218,374	98.01%	198,353	7,707
Special Education	1,939,332	1,424,096	425,111	1,849,207	90,125	95.35%	89,209	0
<b>Total</b>	<b>14,646,419</b>	<b>10,966,459</b>	<b>3,368,606</b>	<b>14,335,064</b>	<b>311,355</b>	<b>97.87%</b>	<b>290,418</b>	<b>7,707</b>
<b>Substitute/Tutor/Support Salaries</b>								
Substitutes	8,000	29,183	0	29,183	(21,183)	364.78%	(21,726)	0
Sped Support (Speech, O.T. & P.T.)	460,454	380,509	75,544	456,053	4,401	99.04%	4,077	468
Tech Support	250,682	216,273	34,585	250,858	(176)	100.07%	(102)	0
Tutors - Regular Education	38,147	18,244	3,491	21,734	16,412	56.98%	9,820	1,580
Tutors - Special Education	29,480	14,795	0	14,795	14,685	50.19%	11,487	677
<b>Total</b>	<b>786,763</b>	<b>659,004</b>	<b>113,620</b>	<b>772,623</b>	<b>14,140</b>	<b>98.20%</b>	<b>3,557</b>	<b>2,725</b>
<b>Teaching Assistant Salaries:</b>								
Regular Education TA	310,340	286,971	58,909	345,880	(35,541)	111.45%	(34,687)	3,242
Special Education TA	1,185,080	931,134	204,811	1,135,945	49,135	95.85%	63,716	11,352
<b>Total</b>	<b>1,495,420</b>	<b>1,218,105</b>	<b>263,720</b>	<b>1,481,825</b>	<b>13,595</b>	<b>99.09%</b>	<b>29,030</b>	<b>14,594</b>
School Secretaries' Salaries	666,332	550,429	109,663	660,093	6,239	99.06%	3,400	1,284
Central Office Salaries	575,725	480,485	101,206	581,691	(5,966)	101.04%	(12,423)	(12,364)
Custodial & Maintenance Salaries	1,341,989	1,129,888	201,148	1,331,036	10,953	99.18%	17,555	(2,397)
Bus Monitors	0	6,049	2,735	8,784	(8,784)		(9,186)	404
<b>Total Salaries</b>	<b>19,512,648</b>	<b>15,010,419</b>	<b>4,160,698</b>	<b>19,171,117</b>	<b>341,531</b>	<b>98.25%</b>	<b>322,352</b>	<b>11,953</b>
<b>Employee Benefits</b>	<b>5,646,727</b>	<b>4,776,805</b>	<b>611,506</b>	<b>5,388,311</b>	<b>258,416</b>	<b>95.42%</b>	<b>(22,000)</b>	<b>(17,000)</b>
<b>Total Salaries &amp; Employee Benefits</b>	<b>25,159,375</b>	<b>19,787,224</b>	<b>4,772,204</b>	<b>24,559,428</b>	<b>599,947</b>	<b>97.62%</b>	<b>300,352</b>	<b>(5,047)</b>

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

Description	Budget	Expended	Encumbered	Expended & Encumbered	Budget Balance	% Enc/Exp	April 2022	This Month Forecast Compared to Prior Month
							Forecast	Forecast
<b>Purchased Services:</b>								
Instructional Purchased Service	563,326	410,263	73,505	483,768	79,558	85.88%	2,208	(16,180)
Administration Purchased Service	462,937	398,509	56,084	454,593	8,344	98.20%	(21,304)	(24,304)
Maintenance Purchased Service	101,483	55,531	13,317	68,848	32,635	67.84%	0	0
<b>Total</b>	<b>1,127,746</b>	<b>864,302</b>	<b>142,906</b>	<b>1,007,208</b>	<b>120,537</b>	<b>89.31%</b>	<b>(19,096)</b>	<b>(40,484)</b>
Legal Services	55,000	56,396	23,605	80,000	(25,000)	145.45%	(11,000)	14,000
<b>Repairs &amp; Maintenance:</b>								
Instructional Repairs & Maintenance	74,599	65,272	6,626	71,898	2,701	96.38%	(9,500)	(9,500)
Administration Repairs & Maintenance	8,500	0	0	0	8,500	0.00%	0	0
Maintenance Repairs & Maintenance	434,698	261,940	83,867	345,807	88,890	79.55%	(71,297)	(66,832)
<b>Total</b>	<b>517,797</b>	<b>327,212</b>	<b>90,493</b>	<b>417,706</b>	<b>100,091</b>	<b>80.67%</b>	<b>(80,797)</b>	<b>(76,332)</b>
<b>Transportation:</b>								
Transportation Regular Education	954,914	615,397	170,825	786,222	168,692	82.33%	185,000	100,000
Transportation Special Education	708,654	284,578	199,465	484,043	224,611	68.30%	205,015	47,114
Transportation Vocational Tech	92,862	65,472	17,792	83,264	9,598	89.66%	10,240	3,218
<b>Total</b>	<b>1,756,430</b>	<b>965,447</b>	<b>388,082</b>	<b>1,353,529</b>	<b>402,901</b>	<b>77.06%</b>	<b>400,255</b>	<b>150,332</b>
Insurance Property & Liability	102,700	109,132	0	109,132	(6,432)	106.26%	(6,475)	0
Communications	91,881	62,907	19,010	81,917	9,964	89.16%	0	0
<b>Tuition:</b>								
Tuition Special Education	1,747,882	1,479,921	565,072	2,044,993	(297,111)	117.00%	(268,659)	17,080
Tuition Adult Education	11,967	11,325	0	11,325	642	94.64%	642	0
<b>Total</b>	<b>1,759,849</b>	<b>1,491,246</b>	<b>565,072</b>	<b>2,056,318</b>	<b>(296,469)</b>	<b>116.85%</b>	<b>(268,017)</b>	<b>17,080</b>
Conference & Travel Expense	77,694	18,599	3,291	21,890	55,804	28.17%	38,000	28,000

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

Description	Budget	Expended	Encumbered	Expended & Encumbered	Budget Balance	% Enc/Exp	April 2022	This Month Forecast Compared to Prior Month
							Forecast	Forecast
<b>General Supplies:</b>								
General Supplies Regular Education	317,970	242,769	56,523	299,292	18,678	94.13%	0	(10,000)
General Supplies Special Education	27,316	19,485	3,980	23,464	3,852	85.90%	2,106	2,106
General Supplies Administration	79,976	51,209	15,682	66,891	13,085	83.64%	8,700	8,700
General Supplies Maintenance	141,372	95,815	29,112	124,927	16,445	88.37%	0	0
<b>Total</b>	<b>566,634</b>	<b>409,278</b>	<b>105,296</b>	<b>514,574</b>	<b>52,060</b>	<b>90.81%</b>	<b>10,806</b>	<b>806</b>
Electricity	420,812	329,454	111,581	441,036	(20,224)	104.81%	(22,000)	(22,000)
Fuel/Natural Gas	169,352	142,167	14,509	156,675	12,676	92.51%	(15,000)	(15,000)
Textbooks/Workbooks	124,528	155,347	4,664	160,011	(35,483)	128.49%	(37,530)	(20,210)
Library/Media Center	62,237	57,209	4,172	61,381	856	98.62%	0	0
Software	322,868	315,093	10,264	325,357	(2,489)	100.77%	(2,489)	(2,489)
Dues & Fees	50,346	38,208	49	38,257	12,089	75.99%	12,089	12,089
<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%	(6,000)	(4,465)
Replacement Equip Maintenance	2,500	2,206	155	2,361	139	94.45%	0	2,090
<b>Total</b>	<b>8,500</b>	<b>10,297</b>	<b>155</b>	<b>10,452</b>	<b>(1,952)</b>	<b>122.96%</b>	<b>(6,000)</b>	<b>(2,375)</b>
New Equip Instructional	0	0	0	0	0	0.00%	0	0
Student Activities	809,760	574,121	195,301	769,422	40,337	95.02%	5,000	5,000
<b>Total General Fund</b>	<b>33,183,507</b>	<b>25,713,638</b>	<b>6,450,654</b>	<b>32,164,292</b>	<b>1,019,214</b>	<b>96.93%</b>	<b>298,098</b>	<b>43,370</b>
SPED	6,227,173						79,268	92,797
GEN ED	26,956,334						218,830	(49,427)

**April 2022**

Quality & Diversity	Budget	Forecast	Better/(Worse)
			Than Budget
Opening Balance	210,550	352,101	141,551
Expenses	1,056,942	938,869	118,073
Revenue	875,253	780,000	(95,253)
Ending Balance	28,860	193,232	164,372

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

II. Expenditures	FY21-22 Budget	Expended	Encumbered	Expended & Encumbered	Balance	Full Year Forecast April 2022	Results Compared to prior month Forecast
Legal Expense	27,500	29,829	22,671	52,500	(25,000)	(11,000)	14,000
Special Education Certified Staff	1,939,332	1,424,096	425,111	1,849,207	90,125	89,209	0
Teacher Assistants	1,185,080	931,134	204,811	1,135,945	49,135	63,716	11,352
Special Education Tutors	29,480	14,795	0	14,795	14,685	11,487	677
Evaluation, Therapy & Contracted Services	88,425	73,528	10,804	84,332	4,093	(16,685)	0
General Supplies Special Education	27,316	51,209	3,980	55,189	3,852	2,106	2,106
Conference & Travel Expense	13,050	4,106	850	4,956	8,094	0	0
Sped Support (Speech, O.T., & P.T.)	460,454	380,509	75,544	456,053	4,401	4,077	468
Special Ed Transportation	708,654	284,578	199,465	484,043	224,611	205,015	47,114
Out of District Tuition	1,747,882	1,479,921	565,072	2,044,993	(297,111)	(268,659)	17,080
<b>Total Selected Special Education Accounts</b>	<b>6,227,173</b>	<b>4,673,706</b>	<b>1,508,307</b>	<b>6,182,013</b>	<b>76,884</b>	<b>79,268</b>	<b>92,797</b>

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

<b>I. Revenue</b>	<b>FY 2021-2022 Budget</b>	<b>Currently Anticipated</b>	<b>Received To Date</b>	<b>Full Year Forecast April 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	624,084	24,740	167,811	5
<b>SDE Excess Cost Reimbursement</b>	491,779	359,042	321,724	(132,737)	(14,905)
<b>Rental Fees</b>	14,745	0	0	(14,745)	0
<b>Pay for Participation</b>	53,966	37,000	32,531	(16,966)	0
<b>Sub Total</b>	<u>1,631,211</u>	<u>1,716,676</u>	<u>1,075,545</u>	<u>85,465</u>	<u>(14,900)</u>