

Jordan E. Grossman, Ed.D.  
*Superintendent of Schools*



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*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: June 15, 2022  
Re: May 2022 Statement of Accounts FY22 Year-to-date

As of May 31, 2022, the BOE shows a positive forecast of \$297K, which is roughly the same as last month; however, there was a shift between regular education and special education expenses. Overall, special education expenditures are projected to be under budget \$120K, which is \$41K better than last month. The positive change in the special education forecast reflects changes in out-of-district transportation and tuition as well as evaluation services. Regular education expenditures are projected to be favorable \$177K, which is worse than last month by \$41K. Changes in the forecast for support services salaries and wages reflect adjustments in encumbrances as we wind down for fiscal year 2022. These changes are offset by all other areas of the budget where the forecast has been adjusted based on actual use and encumbrances and have changed minimally since April's report.

At this time, the Quality & Diversity fund balance is projected to be favorable \$193K. Favorable variances in afterschool activities, certified staff, kindergarten support staff salaries, as well as summer school expenses and student support services, contribute to the favorable forecast.

Revenues to the town are projected to be better than budgeted by \$151K and are higher than last month's projection. The Town received the final payment from the State of Connecticut for the Special Education Excess Cost Grant which is lower than budgeted but higher than anticipated. The Town has also received the final tuition payments from other towns for both regular and special education. These payments were significantly over budget and contribute to the positive forecast.

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

Description	Budget	Expended	Encumbered	Expended & Encumbered	Budget Balance	% Enc/Exp	May 2022 Forecast	This Month Forecast Compared to Prior Month Forecast
<b>Certified Salaries:</b>								
Administration	1,751,243	1,613,895	134,491	1,748,386	2,856	99.84%	2,856	0
Regular Education	10,955,845	8,444,760	2,306,768	10,751,528	204,317	98.14%	196,493	(1,860)
Special Education	1,939,332	1,497,401	353,344	1,850,745	88,587	95.43%	87,933	(1,276)
<b>Total</b>	<b>14,646,419</b>	<b>11,556,056</b>	<b>2,794,603</b>	<b>14,350,659</b>	<b>295,760</b>	<b>97.98%</b>	<b>287,282</b>	<b>(3,136)</b>
<b>Substitute/Tutor/Support Salaries</b>								
Substitutes	8,000	31,254	16,064	47,318	(39,318)	591.47%	(35,000)	(13,274)
Sped Support (Speech, O.T. & P.T.)	460,454	400,735	55,279	456,014	4,440	99.04%	4,440	363
Tech Support	250,682	225,784	25,074	250,858	(176)	100.07%	(176)	(74)
Tutors - Regular Education	38,147	24,953	2,408	27,361	10,786	71.72%	10,786	966
Tutors - Special Education	29,480	14,889	93	14,982	14,498	50.82%	12,906	1,419
<b>Total</b>	<b>786,763</b>	<b>697,615</b>	<b>98,917</b>	<b>796,532</b>	<b>(9,769)</b>	<b>101.24%</b>	<b>(7,044)</b>	<b>(10,601)</b>
<b>Teaching Assistant Salaries:</b>								
Regular Education TA	310,340	306,493	38,718	345,210	(34,870)	111.24%	(34,870)	(184)
Special Education TA	1,185,080	1,000,106	132,533	1,132,639	52,441	95.57%	66,382	2,666
<b>Total</b>	<b>1,495,420</b>	<b>1,306,598</b>	<b>171,251</b>	<b>1,477,849</b>	<b>17,571</b>	<b>98.83%</b>	<b>31,512</b>	<b>2,482</b>
School Secretaries' Salaries	666,332	578,025	83,043	661,069	5,263	99.21%	3,306	(95)
Central Office Salaries	575,725	504,149	80,774	584,924	(9,199)	101.60%	(13,213)	(790)
Custodial & Maintenance Salaries	1,341,989	1,184,180	158,414	1,342,594	(605)	100.05%	2,039	(15,516)
Bus Monitors	0	6,676	1,539	8,215	(8,215)		(8,215)	970
<b>Total Salaries</b>	<b>19,512,648</b>	<b>15,833,301</b>	<b>3,388,542</b>	<b>19,221,842</b>	<b>290,805</b>	<b>98.51%</b>	<b>295,666</b>	<b>(26,685)</b>
<b>Employee Benefits</b>	<b>5,646,727</b>	<b>4,968,797</b>	<b>397,844</b>	<b>5,366,641</b>	<b>280,086</b>	<b>95.04%</b>	<b>(22,000)</b>	<b>0</b>
<b>Total Salaries &amp; Employee Benefits</b>	<b>25,159,375</b>	<b>20,802,098</b>	<b>3,786,386</b>	<b>24,588,483</b>	<b>570,891</b>	<b>97.73%</b>	<b>273,666</b>	<b>(26,685)</b>

**Granby Board of Education  
FY 2021-2022  
Statement of Accounts  
for the period ended  
May 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>May 2022 Forecast</b>	<b>This Month Forecast Compared to Prior Month Forecast</b>
<b>Purchased Services:</b>								
Instructional Purchased Service	563,326	455,043	113,462	568,505	(5,179)	100.92%	(8,679)	(10,887)
Administration Purchased Service	462,937	429,539	55,142	484,681	(21,744)	104.70%	(11,744)	9,560
Maintenance Purchased Service	101,483	58,655	11,303	69,957	31,525	68.94%	0	0
<b>Total</b>	<b>1,127,746</b>	<b>943,237</b>	<b>179,906</b>	<b>1,123,143</b>	<b>4,603</b>	<b>99.59%</b>	<b>(20,423)</b>	<b>(1,327)</b>
Legal Services	55,000	56,396	23,605	80,000	(25,000)	145.45%	(11,000)	0
<b>Repairs &amp; Maintenance:</b>								
Instructional Repairs & Maintenance	74,599	74,467	10,290	84,758	(10,159)	113.62%	(10,159)	(659)
Administration Repairs & Maintenance	8,500	0	0	0	8,500	0.00%	8,500	8,500
Maintenance Repairs & Maintenance	434,698	285,765	105,788	391,554	43,144	90.07%	(71,297)	0
<b>Total</b>	<b>517,797</b>	<b>360,233</b>	<b>116,079</b>	<b>476,311</b>	<b>41,485</b>	<b>91.99%</b>	<b>(72,955)</b>	<b>7,841</b>
<b>Transportation:</b>								
Transportation Regular Education	954,914	685,967	79,175	765,142	189,772	80.13%	188,000	3,000
Transportation Special Education	708,654	333,077	191,338	524,415	184,239	74.00%	207,990	2,975
Transportation Vocational Tech	92,862	74,737	11,172	85,908	6,954	92.51%	6,954	(3,286)
<b>Total</b>	<b>1,756,430</b>	<b>1,093,780</b>	<b>281,685</b>	<b>1,375,465</b>	<b>380,965</b>	<b>78.31%</b>	<b>402,944</b>	<b>2,689</b>
Insurance Property & Liability	102,700	109,132	0	109,132	(6,432)	106.26%	(6,475)	0
Communications	91,881	70,639	13,829	84,468	7,413	91.93%	0	0
<b>Tuition:</b>								
Tuition Special Education	1,747,882	1,652,018	341,569	1,993,588	(245,706)	114.06%	(254,713)	13,946
Tuition Adult Education	11,967	9,925	0	9,925	2,042	82.94%	642	0
<b>Total</b>	<b>1,759,849</b>	<b>1,661,943</b>	<b>341,569</b>	<b>2,003,513</b>	<b>(243,664)</b>	<b>113.85%</b>	<b>(254,071)</b>	<b>13,946</b>
Conference & Travel Expense	77,694	19,319	4,775	24,095	53,599	31.01%	38,000	0

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

Description	Budget	Expended	Encumbered	Expended & Encumbered	Budget Balance	% Enc/Exp	May 2022	This Month Forecast Compared to Prior Month
							Forecast	Forecast
<b>General Supplies:</b>								
General Supplies Regular Education	317,970	258,751	47,054	305,805	12,165	96.17%	12,427	12,427
General Supplies Special Education	27,316	20,985	4,552	25,537	1,779	93.49%	1,779	(327)
General Supplies Administration	79,976	59,411	16,373	75,785	4,191	94.76%	2,899	(5,801)
General Supplies Maintenance	141,372	101,464	40,283	141,746	(374)	100.26%	0	0
<b>Total</b>	<b>566,634</b>	<b>440,611</b>	<b>108,262</b>	<b>548,873</b>	<b>17,761</b>	<b>96.87%</b>	<b>17,105</b>	<b>6,298</b>
Electricity	420,812	372,861	68,175	441,036	(20,224)	104.81%	(29,147)	(7,147)
Fuel/Natural Gas	169,352	148,669	8,241	156,910	12,441	92.65%	(10,000)	5,000
Textbooks/Workbooks	124,528	157,450	4,675	162,125	(37,597)	130.19%	(36,785)	745
Library/Media Center	62,237	59,097	2,040	61,137	1,100	98.23%	0	0
Software	322,868	315,093	10,264	325,357	(2,489)	100.77%	(2,614)	(125)
Dues & Fees	50,346	38,208	169	38,377	11,969	76.23%	11,968	(121)
<b>Replacement Equipment:</b>								
Replacement Equipment	0	0	0	0	0	0.00%	0	0
Replacement Equip Admin	6,000	8,090	13,090	21,180	(15,180)	353.00%	(6,000)	0
Replacement Equip Maintenance	2,500	2,373	2,101	4,474	(1,974)	178.96%	(1,974)	(1,974)
<b>Total</b>	<b>8,500</b>	<b>10,463</b>	<b>15,191</b>	<b>25,654</b>	<b>(17,154)</b>	<b>301.81%</b>	<b>(7,974)</b>	<b>(1,974)</b>
New Equip Instructional	0	0	0	0	0	0.00%	0	0
Student Activities	809,760	625,147	155,092	780,239	29,521	96.35%	5,000	0
<b>Total General Fund</b>	<b>33,183,507</b>	<b>27,284,375</b>	<b>5,119,942</b>	<b>32,404,317</b>	<b>779,190</b>	<b>97.65%</b>	<b>297,239</b>	<b>(859)</b>
SPED	6,227,173						119,860	40,592
GEN ED	26,956,334						177,379	(41,451)

**May 2022**

Quality & Diversity	Budget	Forecast	Better/(Worse)
			Than Budget
Opening Balance	210,550	352,101	141,551
Expenses	1,056,942	910,458	146,484
Revenue	875,253	780,000	(95,253)
Ending Balance	28,860	221,643	192,782

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

II. Expenditures	FY21-22 Budget	Expended	Encumbered	Expended & Encumbered	Balance	Full Year Forecast May 2022	Results Compared to prior month Forecast
Legal Expense	27,500	29,829	22,671	52,500	(25,000)	(11,000)	0
Special Education Certified Staff	1,939,332	1,497,401	353,344	1,850,745	88,587	87,933	(1,276)
Teacher Assistants	1,185,080	1,000,106	132,533	1,132,639	52,441	66,382	2,666
Special Education Tutors	29,480	14,889	93	14,982	14,498	12,906	1,419
Evaluation, Therapy & Contracted Services	88,425	78,072	2,710	80,782	7,643	4,143	20,828
General Supplies Special Education	27,316	59,411	4,552	63,963	1,779	1,779	(327)
Conference & Travel Expense	13,050	4,106	850	4,956	8,094	0	0
Sped Support (Speech, O.T., & P.T.)	460,454	400,735	55,279	456,014	4,440	4,440	363
Special Ed Transportation	708,654	333,077	191,338	524,415	184,239	207,990	2,975
Out of District Tuition	1,747,882	1,652,018	341,569	1,993,588	(245,706)	(254,713)	13,946
<b>Total Selected Special Education Accounts</b>	<b>6,227,173</b>	<b>5,069,645</b>	<b>1,104,938</b>	<b>6,174,583</b>	<b>91,016</b>	<b>119,860</b>	<b>40,592</b>

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

<b>I. Revenue</b>	<b>FY 2021-2022 Budget</b>	<b>Currently Anticipated</b>	<b>Received To Date</b>	<b>Full Year Forecast May 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	630,985	630,985	174,712	6,901
<b>SDE Excess Cost Reimbursement</b>	491,779	415,505	415,505	(76,274)	56,463
<b>Rental Fees</b>	14,745	0	0	(14,745)	0
<b>Pay for Participation</b>	53,966	39,351	39,351	(14,615)	2,351
<b>Sub Total</b>	<u>1,631,211</u>	<u>1,782,390</u>	<u>1,782,390</u>	<u>151,179</u>	<u>65,715</u>