

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 21, 2022
Re: Statement of Accounts as of November 30, 2022

As of November 30, 2022, the full-year forecast shows an anticipated overbudget condition of \$615K which is better than the previous month by \$70K. The forecast for regular education of \$40K is favorable and is holding steady from the previous month. Purchased instructional services, specifically substitutes, continues to contribute to the overbudget condition while need within the schools continues. In addition, the cost and usage of electricity continues to climb. Savings in salaries as well as in transportation offset these increases as we combine bus routes to accommodate the bus driver shortage.

Special Education is overbudget \$655K which is \$68K better than last month. The shift is primarily due to changes in out-of-district tuition and transportation. The overbudget condition continues to reflect multiple changes in placements since the budget was developed and in specific individual needs that have contributed to additional tuition costs. Individual needs also prevent our typical level of shared transportation for multiple students this year.

Revenue to the Town is projected to be favorable \$439K due to the increase in the Special Education Excess Cost Grant. In addition, billing for special education services charged to other towns is projected to bring in more revenue.

The Quality and Diversity Fund continues to trend positively but is lower than last month primarily due to increased magnet school tuition costs and the increased cost of bus monitors. We remain in a positive position for this year and in the five-year forecast.

**Granby Board of Education
FY 2022-2023
Statement of Accounts
for the period ended
November 30, 2022**

Description	Budget	Expended	Encumbered	Expended & Encumbered	Budget Balance	% Enc/Exp	Full Year Forecast as of November	This Month Forecast Compared to Prior Month
Certified Salaries:								
Administration	1,777,262	732,903	1,063,424	1,796,328	(19,066)	101.07%	(2,838)	0
Regular Education	11,229,373	3,032,859	7,869,820	10,902,679	326,694	97.09%	180,351	3,568
Special Education	1,927,823	547,849	1,338,617	1,886,466	41,356	97.85%	61,173	20,019
Total	14,934,458	4,313,612	10,271,862	14,585,473	348,984	97.66%	238,686	23,587
Substitute/Tutor/Support Salaries								
Substitutes	8,104	10,731	1,867	12,598	(4,494)	155.45%	(22,000)	0
Sped Support (Speech, O.T. & P.T.)	472,328	123,877	280,536	404,413	67,915	85.62%	70,783	1,662
Tech Support	270,682	107,739	164,271	272,009	(1,327)	100.49%	6,094	(560)
Tutors - Regular Education	38,147	6,798	16,723	23,521	14,626	61.66%	745	1,897
Tutors - Special Education	31,512	40,926	0	40,926	(9,414)	129.87%	(19,086)	0
Total	820,773	290,070	463,397	753,467	67,306	91.80%	36,536	3,000
Teaching Assistant Salaries:								
Regular Education TA	383,315	101,379	242,844	344,224	39,091	89.80%	13,881	9,444
Special Education TA	1,185,630	287,026	904,133	1,191,159	(5,529)	100.47%	28,054	8,864
Total	1,568,945	388,405	1,146,978	1,535,383	33,562	97.86%	41,936	18,309
School Secretaries' Salaries	652,233	231,881	445,111	676,991	(24,758)	103.80%	0	0
Central Office Salaries	592,062	230,724	346,984	577,709	14,354	97.58%	(2,603)	10,130
Custodial & Maintenance Salaries	1,365,601	515,484	776,988	1,292,472	73,129	94.64%	18,062	1,942
Bus Monitors	0	974	5,098	6,072	(6,072)		0	0
Salary Contingency	162,746	0	0	0	162,746		3,487	(4,767)
Total Salaries	20,096,818	5,971,150	13,456,417	19,427,566	669,252	96.67%	336,105	52,200
Employee Benefits	5,683,427	1,995,989	3,297,330	5,293,319	390,108	93.14%	0	0
Total Salaries & Employee Benefits	25,780,246	7,967,139	16,753,747	24,720,886	1,059,360	95.89%	336,105	52,200

**Granby Board of Education
FY 2022-2023
Statement of Accounts
for the period ended
November 30, 2022**

Description	Budget	Expended	Encumbered	Expended & Encumbered	Budget Balance	% Enc/Exp	Full Year Forecast as of November	This Month Forecast Compared to Prior Month
Purchased Services:								
Instructional Purchased Service	572,579	243,601	346,763	590,364	(17,785)	103.11%	(198,875)	(21,774)
Administration Purchased Service	478,778	182,666	266,160	448,826	29,952	93.74%	0	0
Maintenance Purchased Service	102,483	27,948	28,109	56,057	46,425	54.70%	0	0
Total	1,153,840	454,215	641,032	1,095,247	58,593	94.92%	(198,875)	(21,774)
Legal Services	55,000	6,634	48,367	55,000	0	100.00%	0	0
Repairs & Maintenance:								
Instructional Repairs & Maintenance	75,099	29,849	1,351	31,200	43,899	41.55%	0	0
Administration Repairs & Maintenance	8,500	0	0	0	8,500	0.00%	0	0
Maintenance Repairs & Maintenance	439,698	208,513	118,966	327,479	112,219	74.48%	0	0
Total	523,297	238,362	120,317	358,679	164,618	68.54%	0	0
Transportation:								
Transportation Regular Education	1,036,277	119,680	98,483	218,162	818,114	21.05%	45,000	35,000
Transportation Special Education	560,231	31,553	1,137,085	1,168,638	(608,407)	208.60%	(594,619)	13,788
Transportation Vocational Tech	112,925	(19,624)	14,135	(5,489)	118,413	-4.86%	5,333	5,333
Total	1,709,432	131,609	1,249,702	1,381,311	328,121	80.81%	(544,286)	54,121
Insurance Property & Liability	109,200	61,123	50,141	111,264	(2,064)	101.89%	(561)	0
Communications	96,590	30,442	39,965	70,407	26,183	72.89%	0	0
Tuition:								
Tuition Special Education	2,198,793	807,391	1,557,159	2,364,550	(165,757)	107.54%	(123,751)	28,152
Tuition Adult Education	10,967	10,334	0	10,334	633	94.23%	633	(352)
Total	2,209,760	817,725	1,557,159	2,374,884	(165,124)	107.47%	(123,118)	27,800
Conference & Travel Expense	73,694	8,205	7,299	15,505	58,189	21.04%	0	0

**Granby Board of Education
FY 2022-2023
Statement of Accounts
for the period ended
November 30, 2022**

Description	Budget	Expended	Encumbered	Expended & Encumbered	Budget Balance	% Enc/Exp	Full Year Forecast as of November	This Month Forecast Compared to Prior Month
General Supplies:								
General Supplies Regular Education	333,165	145,509	58,677	204,186	128,979	61.29%	0	0
General Supplies Special Education	32,950	10,054	4,232	14,287	18,663	43.36%	0	0
General Supplies Administration	83,826	42,656	23,740	66,396	17,430	79.21%	0	0
General Supplies Maintenance	146,372	73,598	50,309	123,907	22,465	84.65%	0	0
Total	596,313	271,817	136,958	408,776	187,537	68.55%	0	0
Electricity	420,812	210,232	291,999	502,231	(81,419)	119.35%	(83,813)	(42,701)
Fuel/Natural Gas	213,782	21,824	0	21,824	191,957	10.21%	0	0
Textbooks/Workbooks	136,427	64,895	5,383	70,278	66,149	51.51%	0	0
Library/Media Center	63,019	30,286	9,786	40,071	22,948	63.59%	0	0
Software	388,354	303,201	44,573	347,774	40,580	89.55%	0	0
Dues & Fees	51,116	35,306	1,454	36,760	14,356	71.91%	0	0
Replacement Equipment:								
Replacement Equipment	0	0	0	0	0	0.00%	0	0
Replacement Equip Admin	2,500	4,394	860	5,254	(2,754)	210.16%	0	0
Replacement Equip Maintenance	6,000	0	0	0	6,000	0.00%	0	0
Total	8,500	4,394	860	5,254	3,246	61.81%	0	0
New Equip Instructional	0	0	0	0	0	0.00%	0	0
Student Activities	816,977	173,903	386,290	560,193	256,785	68.57%	0	0
Total General Fund	34,406,357	10,831,311	21,345,033	32,176,344	2,230,014	93.52%	(614,548)	69,646
SPED	6,550,544						(654,570)	67,686
GEN ED	27,855,813						40,022	1,961

November 2022

Quality & Diversity	Budget	Forecast	Better/(Worse) Than Budget
Opening Balance	140,683	223,522	82,839
Expenses	1,022,075	989,807	32,268
Revenue	889,000	800,414	(88,586)
Ending Balance	7,608	34,129	26,521

**Granby Board of Education
 FY 2022-2023
 Statement of Accounts
 for the period ending
 November 30, 2022
 For Selected Special Education Accounts**

II. Expenditures	FY22-23 Budget	Expended	Encumbered	Expended & Encumbered	Balance	Full Year Forecast November 2022
Legal Expense	27,500	0	0	0	27,500	0
Special Education Certified Staff	1,927,823	547,849	1,338,617	1,886,466	41,356	61,173
Teacher Assistants	1,185,630	287,026	904,133	1,191,159	(5,529)	28,054
Special Education Tutors	31,512	40,926	0	40,926	(9,414)	(19,086)
Evaluation, Therapy & Contracted Services	101,478	65,412	89,676	155,088	(53,610)	(77,124)
General Supplies Special Education	32,950	42,656	4,232	46,889	18,663	0
Conference & Travel Expense	12,300	279	325	604	11,696	0
Sped Support (Speech, O.T., & P.T.)	472,328	123,877	280,536	404,413	67,915	70,783
Special Ed Transportation	560,231	31,553	1,137,085	1,168,638	(608,407)	(594,619)
Out of District Tuition	2,198,793	807,391	1,557,159	2,364,550	(165,757)	(123,751)
Total Selected Special Education Accounts	6,550,544	1,946,969	5,311,765	7,258,733	(675,587)	(654,570)

**Granby Board of Education
 FY 2022-2023
 Statement of Accounts
 for the period ending
 November 30, 2022**

I. Revenue	FY 2022-2023 Budget	Currently Anticipated	Received To Date	Full Year Forecast November 2022
Reg. Tuition from other Towns	698,153	703,998	349,114	5,845
SPED Tuition from other Towns	624,073	714,276	0	90,203
SDE Excess Cost Reimbursement	527,846	870,988	0	343,142 24
Rental Fees	5,000	5,000	0	0
Pay for Participation	37,000	37,000	14,189	0
Sub Total	<u>1,892,072</u>	<u>2,331,262</u>	<u>363,302</u>	<u>439,214</u>