

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: March 15, 2023  
Re: Statement of Accounts as of February 28, 2023

As of February 28, 2023, the full-year forecast shows an anticipated overbudget condition of \$789K which is worse than the previous month by \$135K. The favorable forecast for regular education of \$23K is \$12K worse than the previous month. Projected savings in salaries & benefits, transportation, supplies, textbooks, legal services, communications, conference & travel and library expenses offset overbudget conditions in purchased instructional services, specifically substitutes, electricity and software. The district deadline for FY23 purchase orders is March 15. Many adjustments to FY23 forecasted results have been calculated based on information already received.

Special Education is overbudget \$812K which is \$123K worse than last month. The shift is primarily due to changes in out-of-district tuition and transportation. The overbudget condition continues to reflect multiple additions and changes in placements since the budget was developed and in specific individual needs that have contributed to additional costs.

Revenue to the Town is projected to be favorable \$642K which is favorable \$209K compared to last month. The full-year forecast shows a \$551K favorable variance in the Special Education Excess Cost Grant and a \$91K favorable variance in revenues from special education tuition charged to other towns as well as regular education tuitions billed. Special Education Excess Cost calculations includes an increase in the reimbursement rate from the State of Connecticut from 73% to 88% which is based on recent changes in legislation.

The Quality and Diversity Fund is stable and continues to trend positively for this year and for the five-year forecast. Minor adjustments in Enrichment Club Stipends contribute to the decrease in the forecasted fund balance.

**Granby Board of Education  
FY 2022-2023  
Statement of Accounts  
for the period ended  
February 28, 2023**

Description	Budget	Expended	Encumbered	Expended & Encumbered	Budget Balance	% Enc/Exp	Full Year Forecast as of February 2023	This Month Forecast Compared to Prior Month
<b>Certified Salaries:</b>								
Administration	1,777,262	1,198,151	598,176	1,796,328	(19,066)	101.07%	(2,838)	0
Regular Education	11,229,373	6,051,648	4,879,062	10,930,710	298,663	97.34%	181,128	3,050
Special Education	1,927,823	1,075,089	773,467	1,848,556	79,266	95.89%	64,276	(3,678)
<b>Total</b>	<b>14,934,458</b>	<b>8,324,888</b>	<b>6,250,706</b>	<b>14,575,594</b>	<b>358,864</b>	<b>97.60%</b>	<b>242,566</b>	<b>(628)</b>
<b>Substitute/Tutor/Support Salaries</b>								
Substitutes	8,104	37,241	8,400	45,641	(37,537)	563.19%	(40,000)	0
Sped Support (Speech, O.T. & P.T.)	472,328	249,318	156,846	406,164	66,164	85.99%	68,700	(630)
Tech Support	270,682	177,475	93,974	271,449	(767)	100.28%	6,654	0
Tutors - Regular Education	38,147	14,464	9,006	23,470	14,677	61.52%	9,630	2,544
Tutors - Special Education	31,512	41,639	0	41,639	(10,127)	132.14%	(12,940)	668
<b>Total</b>	<b>820,773</b>	<b>520,137</b>	<b>268,225</b>	<b>788,362</b>	<b>32,411</b>	<b>96.05%</b>	<b>32,045</b>	<b>2,582</b>
<b>Teaching Assistant Salaries:</b>								
Regular Education TA	383,315	213,756	143,636	357,391	25,923	93.24%	28,530	3,780
Special Education TA	1,185,630	675,087	485,412	1,160,499	25,131	97.88%	54,263	18,711
<b>Total</b>	<b>1,568,945</b>	<b>888,842</b>	<b>629,048</b>	<b>1,517,890</b>	<b>51,055</b>	<b>96.75%</b>	<b>82,793</b>	<b>22,490</b>
School Secretaries' Salaries	652,233	427,787	249,633	677,419	(25,186)	103.86%	(0)	(0)
Central Office Salaries	592,062	379,028	223,940	602,969	(10,906)	101.84%	0	8,496
Custodial & Maintenance Salaries	1,365,601	898,827	461,491	1,360,318	5,283	99.61%	18,020	21
Bus Monitors	0	3,135	2,925	6,060	(6,060)		(6,060)	(5,440)
Salary Contingency	162,746	0	0	0	162,746		0	0
<b>Total Salaries</b>	<b>20,096,818</b>	<b>11,442,645</b>	<b>8,085,967</b>	<b>19,528,612</b>	<b>568,206</b>	<b>97.17%</b>	<b>369,363</b>	<b>27,520</b>
<b>Employee Benefits</b>	<b>5,683,427</b>	<b>3,676,804</b>	<b>1,678,340</b>	<b>5,355,145</b>	<b>328,283</b>	<b>94.22%</b>	<b>15,000</b>	<b>5,000</b>
<b>Total Salaries &amp; Employee Benefits</b>	<b>25,780,246</b>	<b>15,119,449</b>	<b>9,764,308</b>	<b>24,883,757</b>	<b>896,489</b>	<b>96.52%</b>	<b>384,363</b>	<b>32,520</b>

Granby Board of Education  
FY 2022-2023  
Statement of Accounts  
for the period ended  
February 28, 2023

Description	Budget	Expended	Encumbered	Expended & Encumbered	Budget Balance	% Enc/Exp	Full Year Forecast as of February 2023	This Month Forecast Compared to Prior Month
<b>Purchased Services:</b>								
Instructional Purchased Service	572,579	470,936	205,910	676,847	(104,267)	118.21%	(350,000)	(20,000)
Administration Purchased Service	478,778	271,173	184,588	455,762	23,016	95.19%	14,299	0
Maintenance Purchased Service	102,483	41,244	22,200	63,443	39,039	61.91%	0	0
<b>Total</b>	<b>1,153,840</b>	<b>783,354</b>	<b>412,698</b>	<b>1,196,052</b>	<b>(42,212)</b>	<b>103.66%</b>	<b>(335,701)</b>	<b>(20,000)</b>
Legal Services	55,000	9,507	45,493	55,000	0	100.00%	16,000	16,000
<b>Repairs &amp; Maintenance:</b>								
Instructional Repairs & Maintenance	75,099	41,541	2,983	44,524	30,575	59.29%	0	0
Administration Repairs & Maintenance	8,500	0	0	0	8,500	0.00%	0	0
Maintenance Repairs & Maintenance	439,698	269,199	121,591	390,790	48,908	88.88%	0	0
<b>Total</b>	<b>523,297</b>	<b>310,740</b>	<b>124,574</b>	<b>435,314</b>	<b>87,983</b>	<b>83.19%</b>	<b>0</b>	<b>0</b>
<b>Transportation:</b>								
Transportation Regular Education	1,036,277	463,671	381,417	845,088	191,188	81.55%	107,000	27,000
Transportation Special Education	560,231	387,139	760,571	1,147,710	(587,479)	204.86%	(698,000)	(94,703)
Transportation Vocational Tech	112,925	36,916	70,675	107,591	5,333	95.28%	5,333	0
<b>Total</b>	<b>1,709,432</b>	<b>887,727</b>	<b>1,212,663</b>	<b>2,100,390</b>	<b>(390,958)</b>	<b>122.87%</b>	<b>(585,667)</b>	<b>(67,703)</b>
Insurance Property & Liability	109,200	86,194	25,071	111,264	(2,064)	101.89%	(2,064)	0
Communications	96,590	41,423	30,617	72,040	24,550	74.58%	8,000	6,000
<b>Tuition:</b>								
Tuition Special Education	2,198,793	1,368,466	859,787	2,228,253	(29,460)	101.34%	(160,291)	(40,888)
Tuition Adult Education	10,967	10,334	0	10,334	633	94.23%	633	0
<b>Total</b>	<b>2,209,760</b>	<b>1,378,800</b>	<b>859,787</b>	<b>2,238,587</b>	<b>(28,827)</b>	<b>101.30%</b>	<b>(159,658)</b>	<b>(40,888)</b>
Conference & Travel Expense	73,694	14,005	8,810	22,815	50,880	30.96%	40,000	20,000

**Granby Board of Education  
FY 2022-2023  
Statement of Accounts  
for the period ended  
February 28, 2023**

Description	Budget	Expended	Encumbered	Expended & Encumbered	Budget Balance	% Enc/Exp	Full Year Forecast as of February 2023	This Month Forecast Compared to Prior Month
<b>General Supplies:</b>								
General Supplies Regular Education	333,165	183,239	68,553	251,792	81,373	75.58%	35,000	35,000
General Supplies Special Education	32,950	13,649	5,129	18,778	14,172	56.99%	5,000	5,000
General Supplies Administration	83,826	52,722	16,181	68,902	14,924	82.20%	0	0
General Supplies Maintenance	146,372	105,754	38,397	144,151	2,221	98.48%	0	0
<b>Total</b>	<b>596,313</b>	<b>355,364</b>	<b>128,260</b>	<b>483,624</b>	<b>112,689</b>	<b>81.10%</b>	<b>40,000</b>	<b>40,000</b>
Electricity	420,812	322,341	215,000	537,341	(116,529)	127.69%	(237,921)	(154,108)
Fuel/Natural Gas	213,782	153,988	53,293	207,281	6,500	96.96%	0	0
Textbooks/Workbooks	136,427	76,086	5,669	81,754	54,673	59.93%	38,500	35,950
Library/Media Center	63,019	43,007	5,981	48,989	14,030	77.74%	5,000	5,000
Software	388,354	357,133	35,265	392,397	(4,043)	101.04%	(14,200)	(14,200)
Dues & Fees	51,116	36,773	644	37,417	13,699	73.20%	2,000	0
√								
<b>Replacement Equipment:</b>								
Replacement Equip Admin	2,500	5,502	0	5,502	(3,002)	220.08%	(3,002)	0
Replacement Equip Maintenance	6,000	0	0	0	6,000	0.00%	2,000	0
<b>Total</b>	<b>8,500</b>	<b>5,502</b>	<b>0</b>	<b>5,502</b>	<b>2,998</b>	<b>64.73%</b>	<b>(1,002)</b>	<b>0</b>
√								
Student Activities	816,977	370,629	289,653	660,282	156,696	80.82%	13,000	6,000
<b>Total General Fund</b>	<b>34,406,357</b>	<b>20,352,019</b>	<b>13,217,784</b>	<b>33,569,803</b>	<b>836,554</b>	<b>97.57%</b>	<b>(789,349)</b>	<b>(135,428)</b>
SPED	6,550,544						(812,010)	(123,253)
GEN ED	27,855,813						22,660	(12,175)

**February 2023**

Quality & Diversity	Budget	Forecast	Better/(Worse) Than Budget	(261,439)	(135428)
Opening Balance	140,683	223,522	82,839		
Expenses	1,022,075	986,511	35,564		
Revenue	889,000	800,414	(88,586)		
Ending Balance	7,608	37,425	29,817		

**Granby Board of Education  
FY 2022-2023  
Statement of Accounts  
for the period ending  
February 28, 2023  
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 February 2023</b>	<b>This Month Forecast Compared to Prior Month</b>
<b>Legal Expense</b>	27,500	675	26,825	27,500	0	8,000	8,000
<b>Special Education Certified Staff</b>	1,927,823	1,075,089	773,467	1,848,556	79,266	64,276	(3,678)
<b>Teacher Assistants</b>	1,185,630	675,087	485,412	1,160,499	25,131	54,263	18,711
<b>Special Education Tutors</b>	31,512	41,639	0	41,639	(10,127)	(12,940)	668
<b>Evaluation, Therapy &amp; Contracted Services</b>	101,478	111,364	127,643	239,007	(137,529)	(141,018)	(15,733)
<b>General Supplies Special Education</b>	32,950	52,722	5,129	57,851	14,172	5,000	5,000
<b>Conference &amp; Travel Expense</b>	12,300	378	615	993	11,307	0	0
<b>Sped Support (Speech, O.T., &amp; P.T.)</b>	472,328	249,318	156,846	406,164	66,164	68,700	(630)
<b>Special Ed Transportation</b>	560,231	387,139	760,571	1,147,710	(587,479)	(698,000)	(94,703)
<b>Out of District Tuition</b>	2,198,793	1,368,466	859,787	2,228,253	(29,460)	(160,291)	(40,888)
<b>Total Selected Special Education Accounts</b>	<u>6,550,544</u>	<u>3,961,876</u>	<u>3,196,295</u>	<u>7,158,171</u>	<u>(568,554)</u>	<u>(812,010)</u>	<u>(123,253)</u>

**Granby Board of Education  
 FY 2022-2023  
 Statement of Accounts  
 for the period ending  
 February 28, 2023**

<b>I. Revenue</b>	<b>FY 2022-2023 Budget</b>	<b>Currently Anticipated</b>	<b>Received To Date</b>	<b>Full Year Forecast February 2023</b>	<b>This Month Forecast Compared to Month Forecast</b>
<b>Reg. Tuition from other Towns</b>	698,153	699,189	349,114	1,036	0
<b>SPED Tuition from other Towns</b>	624,073	714,492	10,386	90,419	0
<b>SDE Excess Cost Reimbursement</b>	527,846	1,078,417	0	550,571	208,864
<b>Rental Fees</b>	5,000	5,000	0	0	0
<b>Pay for Participation</b>	37,000	37,000	21,007	0	0
<b>Sub Total</b>	<u>1,892,072</u>	<u>2,534,098</u>	<u>380,506</u>	<u>642,026</u>	<u>208,864</u>