

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



Jennifer M. Parsons
Assistant Superintendent

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Anna M. Robbins, SFO
Business Manager

To: Granby Board of Education
From: Anna Robbins, Business Manager
Date: January 18, 2023
Re: Statement of Accounts as of December 31, 2022

As of December 31, 2022, the full-year forecast shows an anticipated overbudget condition of \$696K which is worse than the previous month by \$82K. The favorable forecast for regular education of \$71K is \$31K better than the previous month. Purchased instructional services, specifically substitutes, continues to contribute to the overbudget condition while need within the schools continues. Savings in salaries as well as in transportation offset these increases as we combine bus routes to accommodate the bus driver shortage. The cost of fuel for the buses has come down in the last month which is reflected in the forecast. The District has locked in on a heating oil rate for the remaining deliveries in FY23 at Kelly Lane and Wells Road. Granby Memorial High School and Middle School are fueled by natural gas.

Special Education is overbudget \$767K which is \$113K 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 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 \$443K. The full-year forecast shows a \$363K favorable variance in the Special Education Excess Cost Grant and an \$80K favorable variance in revenues from special education tuition charged to other towns.

The Quality and Diversity Fund is stable and continues to trend positively for this year and for the five-year forecast.

**Granby Board of Education
FY 2022-2023
Statement of Accounts
for the period ended
December 31, 2022**

Description	Budget	Expended	Encumbered	Expended & Encumbered	Budget Balance	% Enc/Exp	Full Year Forecast as of December	This Month Forecast Compared to Prior Month
Certified Salaries:								
Administration	1,777,262	932,295	864,032	1,796,328	(19,066)	101.07%	(2,838)	0
Regular Education	11,229,373	4,326,881	6,620,784	10,947,665	281,708	97.49%	185,932	5,581
Special Education	1,927,823	774,237	1,123,251	1,897,488	30,334	98.43%	62,147	974
Total	14,934,458	6,033,414	8,608,067	14,641,481	292,977	98.04%	245,241	6,555
Substitute/Tutor/Support Salaries								
Substitutes	8,104	23,523	0	23,523	(15,419)	290.26%	(28,000)	(6,000)
Sped Support (Speech, O.T. & P.T.)	472,328	178,488	226,304	404,791	67,537	85.70%	70,073	(710)
Tech Support	270,682	137,626	133,823	271,449	(767)	100.28%	6,654	560
Tutors - Regular Education	38,147	10,297	13,123	23,420	14,727	61.39%	745	0
Tutors - Special Education	31,512	41,206	0	41,206	(9,694)	130.76%	(19,086)	0
Total	820,773	391,139	373,250	764,389	56,384	93.13%	30,386	(6,150)
Teaching Assistant Salaries:								
Regular Education TA	383,315	151,968	205,087	357,055	26,260	93.15%	15,407	1,526
Special Education TA	1,185,630	465,813	697,777	1,163,589	22,041	98.14%	33,893	5,838
Total	1,568,945	617,781	902,863	1,520,644	48,301	96.92%	49,300	7,365
School Secretaries' Salaries	652,233	318,310	359,279	677,590	(25,356)	103.89%	(0)	(0)
Central Office Salaries	592,062	293,070	281,641	574,712	17,351	97.07%	17,996	20,598
Custodial & Maintenance Salaries	1,365,601	677,570	661,505	1,339,075	26,526	98.06%	16,101	(1,962)
Bus Monitors	0	1,453	4,262	5,715	(5,715)		(5,716)	(5,716)
Salary Contingency	162,746	0	0	0	162,746		2,889	(598)
Total Salaries	20,096,818	8,332,737	11,190,868	19,523,606	573,212	97.15%	356,197	20,092
Employee Benefits	5,683,427	2,663,700	2,661,576	5,325,276	358,152	93.70%	7,050	7,050
Total Salaries & Employee Benefits	25,780,246	10,996,437	13,852,444	24,848,881	931,364	96.39%	363,247	27,142

**Granby Board of Education
FY 2022-2023
Statement of Accounts
for the period ended
December 31, 2022**

Description	Budget	Expended	Encumbered	Expended & Encumbered	Budget Balance	% Enc/Exp	Full Year Forecast as of December	This Month Forecast Compared to Prior Month
Purchased Services:								
Instructional Purchased Service	572,579	304,539	296,150	600,689	(28,109)	104.91%	(313,514)	(114,639)
Administration Purchased Service	478,778	225,628	226,719	452,347	26,432	94.48%	0	0
Maintenance Purchased Service	102,483	30,508	25,424	55,932	46,550	54.58%	0	0
Total	1,153,840	560,674	548,293	1,108,967	44,872	96.11%	(313,514)	(114,639)
Legal Services	55,000	7,309	47,692	55,000	0	100.00%	0	0
Repairs & Maintenance:								
Instructional Repairs & Maintenance	75,099	34,650	5,497	40,146	34,953	53.46%	0	0
Administration Repairs & Maintenance	8,500	0	0	0	8,500	0.00%	0	0
Maintenance Repairs & Maintenance	439,698	229,327	128,783	358,110	81,587	81.44%	0	0
Total	523,297	263,977	134,280	398,257	125,040	76.11%	0	0
Transportation:								
Transportation Regular Education	1,036,277	225,357	608,856	834,213	202,063	80.50%	72,000	27,000
Transportation Special Education	560,231	265,248	870,490	1,135,738	(575,507)	202.73%	(626,313)	(31,694)
Transportation Vocational Tech	112,925	(5,489)	113,080	107,591	5,333	95.28%	5,333	0
Total	1,709,432	485,116	1,592,426	2,077,542	(368,110)	121.53%	(548,980)	(4,694)
Insurance Property & Liability	109,200	86,194	25,071	111,264	(2,064)	101.89%	(2,064)	(1,503)
Communications	96,590	31,357	39,080	70,437	26,153	72.92%	0	0
Tuition:								
Tuition Special Education	2,198,793	1,124,656	1,178,178	2,302,834	(104,041)	104.73%	(140,055)	(16,304)
Tuition Adult Education	10,967	10,334	0	10,334	633	94.23%	633	0
Total	2,209,760	1,134,990	1,178,178	2,313,168	(103,408)	104.68%	(139,422)	(16,304)
Conference & Travel Expense	73,694	10,926	6,541	17,467	56,227	23.70%	20,000	20,000

**Granby Board of Education
FY 2022-2023
Statement of Accounts
for the period ended
December 31, 2022**

Description	Budget	Expended	Encumbered	Expended & Encumbered	Budget Balance	% Enc/Exp	Full Year Forecast as of December	This Month Forecast Compared to Prior Month
General Supplies:								
General Supplies Regular Education	333,165	154,907	54,067	208,974	124,191	62.72%	0	0
General Supplies Special Education	32,950	11,859	2,796	14,654	18,296	44.47%	0	0
General Supplies Administration	83,826	47,455	20,313	67,768	16,058	80.84%	0	0
General Supplies Maintenance	146,372	85,162	44,394	129,556	16,816	88.51%	0	0
Total	596,313	299,383	121,570	420,953	175,360	70.59%	0	0
Electricity	420,812	210,261	291,979	502,240	(81,428)	119.35%	(83,813)	0
Fuel/Natural Gas	213,782	21,824	0	21,824	191,957	10.21%	0	0
Textbooks/Workbooks	136,427	67,260	3,794	71,054	65,373	52.08%	2,550	2,550
Library/Media Center	63,019	33,408	8,556	41,964	21,055	66.59%	0	0
Software	388,354	310,585	43,262	353,847	34,507	91.11%	0	0
Dues & Fees	51,116	36,277	758	37,035	14,081	72.45%	0	0
Replacement Equipment:								
Replacement Equip Admin	2,500	4,642	860	5,502	(3,002)	220.08%	(3,002)	(3,002)
Replacement Equip Maintenance	6,000	0	0	0	6,000	0.00%	2,000	2,000
Total	8,500	4,642	860	5,502	2,998	64.73%	(1,002)	(1,002)
New Equip Instructional	0	0	0	0	0	0.00%	0	0
Student Activities	816,977	326,542	304,348	630,890	186,087	77.22%	6,500	6,500
Total General Fund	34,406,357	14,887,160	18,199,131	33,086,291	1,320,066	96.16%	(696,498)	(81,950)
SPED	6,550,544						(767,163)	(112,594)
GEN ED	27,855,813						70,666	30,644

December 2022

Quality & Diversity	Budget	Forecast	Better/(Worse) Than Budget
Opening Balance	140,683	223,522	82,839
Expenses	1,022,075	980,201	41,874
Revenue	889,000	800,414	(88,586)
Ending Balance	7,608	43,736	36,128

**Granby Board of Education
FY 2022-2023
Statement of Accounts
for the period ending
December 31, 2022
For Selected Special Education Accounts**

II. Expenditures	FY22-23 Budget	Expended	Encumbered	Expended & Encumbered	Balance	Full Year Forecast December 2022	This Month Forecast Compared to Prior Month
Legal Expense	27,500	675	26,825	27,500	0	0	0
Special Education Certified Staff	1,927,823	774,237	1,123,251	1,897,488	30,334	62,147	974
Teacher Assistants	1,185,630	465,813	697,777	1,163,589	22,041	33,893	5,838
Special Education Tutors	31,512	41,206	0	41,206	(9,694)	(19,086)	0
Evaluation, Therapy & Contracted Services	101,478	83,585	95,211	178,796	(77,318)	(147,822)	(70,698)
General Supplies Special Education	32,950	47,455	2,796	50,251	18,296	0	0
Conference & Travel Expense	12,300	279	470	749	11,551	0	0
Sped Support (Speech, O.T., & P.T.)	472,328	178,488	226,304	404,791	67,537	70,073	(710)
Special Ed Transportation	560,231	265,248	870,490	1,135,738	(575,507)	(626,313)	(31,694)
Out of District Tuition	2,198,793	1,124,656	1,178,178	2,302,834	(104,041)	(140,055)	(16,304)
Total Selected Special Education Accounts	6,550,544	2,981,641	4,221,302	7,202,943	(616,803)	(767,163)	(112,594)

**Granby Board of Education
 FY 2022-2023
 Statement of Accounts
 for the period ending
 December 31, 2022**

	FY 2022-2023 Budget	Currently Anticipated	Received To Date	Full Year Forecast December 2022	This Month Forecast Compared to Month Forecast
I. Revenue					
Reg. Tuition from other Towns	698,153	698,227	349,114	74	(5,771)
SPED Tuition from other Towns	624,073	704,106	0	80,033	(10,170)
SDE Excess Cost Reimbursement	527,846	890,613	0	362,767 24	19,625
Rental Fees	5,000	5,000	0	0	0
Pay for Participation	37,000	37,000	16,924	0	0
Sub Total	<u>1,892,072</u>	<u>2,334,946</u>	<u>366,037</u>	<u>442,898</u>	<u>3,684</u>