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Superintendent of Schools



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To: Granby Board of Education
From: Anna Robbins, Business Manager
Date: October 19, 2022
Re: Statement of Accounts as of September 30, 2022

Three months into the fiscal year, the full year forecast shows an anticipated over budget condition of \$551K. The forecast for regular education of \$ 67K is favorable but \$62K lower than the previous month. The change centers around staffing adjustments as we wrap up the first month of school. Expenses in salary line items are favorable, in part, due to two open positions that are currently filled using the instructional purchased services line item, which is currently over-budget. The net of these line items is favorable. Electricity is projected to be overbudget based on last year's increased usage as well as an increase in rates.

Special Education is over budget \$618K which is \$66K better than last month. The shift is primarily due to changes in out-of-district tuition. The overall over-budget condition is a result of multiple changes in placements since the budget was developed, and in specific individual needs that have contributed to additional tuition costs. Individual needs also prevents our typical level of shared transportation for multiple students this year.

Revenue to the Town is projected to be favorable \$400K due to the projected increase over budget, in the Special Education Excess Cost Grant. This increase directly correlates to the increased cost in out-of-district tuition and transportation mentioned above.

The Quality and Diversity Fund continues to trend positively due to the favorable fund balance from FY22. Although revenue is forecasted lower than budgeted, due to lower Open Choice Enrollment, expenses are also forecasted lower due to projected savings in tuition and personnel expenses.

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

Description	Budget	Expended	Encumbered	Expended & Encumbered	Budget Balance	% Enc/Exp	Full Year Forecast as of September	This Month Forecast Compared to Prior Month
Certified Salaries:								
Administration	1,777,262	467,047	1,329,280	1,796,328	(19,066)	101.07%	(2,838)	0
Regular Education	11,229,373	1,307,595	9,531,092	10,838,687	390,685	96.52%	172,831	(46,726)
Special Education	1,927,823	241,995	1,644,019	1,886,014	41,809	97.83%	41,809	11,365
Total	14,934,458	2,016,638	12,504,391	14,521,029	413,429	97.23%	211,802	(35,361)
Substitute/Tutor/Support Salaries								
Substitutes	8,104	1,556	0	1,556	6,548	19.20%	(22,000)	(22,000)
Sped Support (Speech, O.T. & P.T.)	472,328	60,279	290,983	351,262	121,066	74.37%	72,973	(521)
Tech Support	270,682	67,889	203,560	271,449	(767)	100.28%	6,654	0
Tutors - Regular Education	38,147	2,039	21,486	23,525	14,622	61.67%	(1,113)	(1,113)
Tutors - Special Education	31,512	40,926	0	40,926	(9,414)	129.87%	(19,086)	0
Total	820,773	172,689	516,029	688,718	132,055	83.91%	37,428	(23,634)
Teaching Assistant Salaries:								
Regular Education TA	383,315	30,454	354,230	384,684	(1,370)	100.36%	4,428	(6,387)
Special Education TA	1,185,630	31,961	1,175,611	1,207,571	(21,941)	101.85%	14,537	(10,767)
Total	1,568,945	62,415	1,529,841	1,592,256	(23,311)	101.49%	18,966	(17,154)
School Secretaries' Salaries	652,233	117,053	559,063	676,116	(23,883)	103.66%	0	3,625
Central Office Salaries	592,062	136,148	487,485	623,632	(31,570)	105.33%	(12,733)	(1,057)
Custodial & Maintenance Salaries	1,365,601	304,737	1,007,352	1,312,089	53,512	96.08%	14,345	(1,271)
Bus Monitors	0	0	0	0	0		0	0
Salary Contingency	162,746	0	0	0	162,746		8,254	(3,893)
Total Salaries	20,096,818	2,809,679	16,604,161	19,413,840	682,978	96.60%	278,063	(78,745)
Employee Benefits	5,683,427	1,114,269	4,170,479	5,284,748	398,679	92.99%	0	0
Total Salaries & Employee Benefits	25,780,246	3,923,948	20,774,641	24,698,589	1,081,657	95.80%	278,063	(78,745)

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

Description	Budget	Expended	Encumbered	Expended & Encumbered	Budget Balance	% Enc/Exp	Full Year Forecast as of September	This Month Forecast Compared to Prior Month
Purchased Services:								
Instructional Purchased Service	572,579	63,200	438,979	502,179	70,400	87.70%	(142,101)	(0)
Administration Purchased Service	478,778	58,997	388,641	447,639	31,139	93.50%	0	0
Maintenance Purchased Service	102,483	19,104	38,262	57,366	45,117	55.98%	0	0
Total	1,153,840	141,302	865,882	1,007,184	146,656	87.29%	(142,101)	(0)
Legal Services	55,000	1,119	53,881	55,000	0	100.00%	0	0
Repairs & Maintenance:								
Instructional Repairs & Maintenance	75,099	23,795	2,560	26,355	48,744	35.09%	0	0
Administration Repairs & Maintenance	8,500	0	0	0	8,500	0.00%	0	0
Maintenance Repairs & Maintenance	439,698	114,968	153,890	268,858	170,840	61.15%	0	0
Total	523,297	138,762	156,450	295,212	228,084	56.41%	0	0
Transportation:								
Transportation Regular Education	1,036,277	19,329	17,725	37,054	999,223	3.58%	10,000	10,000
Transportation Special Education	560,231	21,837	1,120,092	1,141,929	(581,699)	203.83%	(570,058)	(32,131)
Transportation Vocational Tech	112,925	(33,759)	0	(33,759)	146,683	-29.90%	0	0
Total	1,709,432	7,408	1,137,817	1,145,225	564,207	66.99%	(560,058)	(22,131)
Insurance Property & Liability	109,200	59,620	50,141	109,761	(561)	100.51%	(561)	0
Communications	96,590	16,714	52,169	68,883	27,707	71.31%	0	0
Tuition:								
Tuition Special Education	2,198,793	460,065	1,918,966	2,379,031	(180,238)	108.20%	(86,112)	104,283
Tuition Adult Education	10,967	10,334	0	10,334	633	94.23%	985	0
Total	2,209,760	470,399	1,918,966	2,389,365	(179,605)	108.13%	(85,127)	104,283
Conference & Travel Expense	73,694	6,349	5,726	12,075	61,619	16.39%	0	0

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

Description	Budget	Expended	Encumbered	Expended & Encumbered	Budget Balance	% Enc/Exp	Full Year Forecast as of September	This Month Forecast Compared to Prior Month
General Supplies:								
General Supplies Regular Education	333,165	98,404	83,437	181,841	151,324	54.58%	0	0
General Supplies Special Education	32,950	4,826	2,727	7,553	25,397	22.92%	0	0
General Supplies Administration	83,826	26,507	30,836	57,343	26,483	68.41%	0	0
General Supplies Maintenance	146,372	37,345	57,446	94,792	51,580	64.76%	0	0
Total	596,313	167,082	174,446	341,528	254,785	57.27%	0	0
Electricity	420,812	76,075	394,781	470,856	(50,044)	111.89%	(41,112)	0
Fuel/Natural Gas	213,782	7,584	86,228	93,812	119,970	43.88%	0	0
Textbooks/Workbooks	136,427	53,665	14,692	68,357	68,070	50.11%	0	0
Library/Media Center	63,019	15,282	16,241	31,523	31,496	50.02%	0	0
Software	388,354	240,758	27,656	268,414	119,940	69.12%	0	0
Dues & Fees	51,116	33,856	1,495	35,351	15,765	69.16%	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	47,841	348,435	396,276	420,702	48.51%	0	0
Total General Fund	34,406,357	5,412,158	26,080,506	31,492,665	2,913,693	91.53%	(550,896)	3,407
SPED	6,550,544						(618,262)	65,743
GEN ED	27,855,813						67,365	(62,336)

September 2022

Quality & Diversity	Budget	Forecast	Better/(Worse) Than Budget
Opening Balance	140,683	223,522	82,839
Expenses	1,022,075	938,658	83,417
Revenue	889,000	792,904	(96,096)
Ending Balance	7,608	77,768	70,160

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

II. Expenditures	FY22-23 Budget	Expended	Encumbered	Expended & Encumbered	Balance	Full Year Forecast September 2022
Legal Expense	27,500	0	0	0	27,500	0
Special Education Certified Staff	1,927,823	241,995	1,644,019	1,886,014	41,809	41,809
Teacher Assistants	1,185,630	31,961	1,175,611	1,207,571	(21,941)	14,537
Special Education Tutors	31,512	40,926	0	40,926	(9,414)	(19,086)
Evaluation, Therapy & Contracted Services	101,478	11,689	57,249	68,938	32,540	(72,325)
General Supplies Special Education	32,950	26,507	2,727	29,233	25,397	0
Conference & Travel Expense	12,300	117	459	576	11,724	0
Sped Support (Speech, O.T., & P.T.)	472,328	60,279	290,983	351,262	121,066	72,973
Special Ed Transportation	560,231	21,837	1,120,092	1,141,929	(581,699)	(570,058)
Out of District Tuition	2,198,793	460,065	1,918,966	2,379,031	(180,238)	(86,112)
Total Selected Special Education Accounts	6,550,544	895,376	6,210,105	7,105,481	(533,256)	(618,262)

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

I. Revenue	FY 2022-2023 Budget	Currently Anticipated	Received To Date	Full Year Forecast September 2022
Reg. Tuition from other Towns	698,153	698,227	0	74
SPED Tuition from other Towns	624,073	624,073	0	0
SDE Excess Cost Reimbursement	527,846	926,305	0	398,459 24
Rental Fees	5,000	5,000	0	0
Pay for Participation	37,000	37,000	0	0
 Sub Total	 1,892,072	 2,290,605	 0	 398,557