

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: November 16, 2022
Re: Statement of Accounts as of October 31, 2022

As of October 31, 2022, the full year forecast shows an anticipated over budget condition of \$684K. The forecast for regular education of \$38K is favorable but \$29K lower than the previous month. The change centers around purchased instructional services, specifically substitutes, as the elevated need within the schools continues.

Special Education is over budget \$722K which is \$104K worse than last month. The shift is primarily due to changes in out-of-district tuition and transportation. The over-budget 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 prevents our typical level of shared transportation for multiple students this year.

Revenue to the Town is projected to be favorable \$418K 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
October 31, 2022**

Description	Budget	Expended	Encumbered	Expended & Encumbered	Budget Balance	% Enc/Exp	Full Year Forecast as of October 2022	This Month Forecast Compared to Prior Month
Certified Salaries:								
Administration	1,777,262	599,975	1,196,352	1,796,328	(19,066)	101.07%	(2,838)	0
Regular Education	11,229,373	2,164,248	8,789,148	10,953,396	275,977	97.54%	176,783	3,953
Special Education	1,927,823	396,024	1,490,490	1,886,514	41,309	97.86%	41,155	(654)
Total	14,934,458	3,160,247	11,475,990	14,636,237	298,220	98.00%	215,100	3,298
Substitute/Tutor/Support Salaries								
Substitutes	8,104	6,027	7,101	13,128	(5,024)	162.00%	(22,000)	0
Sped Support (Speech, O.T. & P.T.)	472,328	94,115	256,024	350,139	122,189	74.13%	69,121	(3,852)
Tech Support	270,682	87,814	183,635	271,449	(767)	100.28%	6,654	0
Tutors - Regular Education	38,147	4,394	19,178	23,573	14,574	61.79%	(1,152)	(40)
Tutors - Special Education	31,512	40,926	0	40,926	(9,414)	129.87%	(19,086)	0
Total	820,773	233,276	465,939	699,215	121,558	85.19%	33,537	(3,892)
Teaching Assistant Salaries:								
Regular Education TA	383,315	65,754	279,083	344,837	38,478	89.96%	4,437	8
Special Education TA	1,185,630	153,683	1,041,187	1,194,869	(9,239)	100.78%	19,190	4,653
Total	1,568,945	219,436	1,320,270	1,539,706	29,239	98.14%	23,627	4,661
School Secretaries' Salaries	652,233	175,820	500,887	676,707	(24,474)	103.75%	0	0
Central Office Salaries	592,062	177,278	435,137	612,415	(20,352)	103.44%	(12,733)	0
Custodial & Maintenance Salaries	1,365,601	408,311	903,085	1,311,396	54,205	96.03%	16,120	1,775
Bus Monitors	0	286	5,978	6,265	(6,265)		0	0
Salary Contingency	162,746	0	0	0	162,746		8,254	0
Total Salaries	20,096,818	4,374,654	15,107,286	19,481,940	614,878	96.94%	283,905	5,842
Employee Benefits	5,683,427	1,548,723	3,773,866	5,322,589	360,839	93.65%	0	0
Total Salaries & Employee Benefits	25,780,246	5,923,377	18,881,152	24,804,529	975,716	96.22%	283,905	5,842

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

Description	Budget	Expended	Encumbered	Expended & Encumbered	Budget Balance	% Enc/Exp	Full Year Forecast as of October 2022	This Month Forecast Compared to Prior Month
Purchased Services:								
Instructional Purchased Service	572,579	139,813	442,608	582,421	(9,842)	101.72%	(177,101)	(35,000)
Administration Purchased Service	478,778	141,023	307,563	448,586	30,192	93.69%	0	0
Maintenance Purchased Service	102,483	25,108	33,186	58,294	44,189	56.88%	0	0
Total	1,153,840	305,945	783,356	1,089,301	64,539	94.41%	(177,101)	(35,000)
Legal Services	55,000	4,203	50,797	55,000	0	100.00%	0	0
Repairs & Maintenance:								
Instructional Repairs & Maintenance	75,099	28,072	1,644	29,716	45,383	39.57%	0	0
Administration Repairs & Maintenance	8,500	0	0	0	8,500	0.00%	0	0
Maintenance Repairs & Maintenance	439,698	168,575	134,020	302,595	137,103	68.82%	0	0
Total	523,297	196,647	135,664	332,311	190,986	63.50%	0	0
Transportation:								
Transportation Regular Education	1,036,277	29,641	180,966	210,607	825,669	20.32%	10,000	0
Transportation Special Education	560,231	29,618	1,143,851	1,173,470	(613,239)	209.46%	(608,407)	(38,349)
Transportation Vocational Tech	112,925	(33,759)	28,958	(4,800)	117,725	-4.25%	0	0
Total	1,709,432	25,501	1,353,776	1,379,276	330,156	80.69%	(598,407)	(38,349)
Insurance Property & Liability	109,200	59,620	50,141	109,761	(561)	100.51%	(561)	0
Communications	96,590	23,046	46,505	69,551	27,039	72.01%	0	0
Tuition:								
Tuition Special Education	2,198,793	595,463	1,780,999	2,376,463	(177,670)	108.08%	(151,903)	(65,791)
Tuition Adult Education	10,967	10,334	0	10,334	633	94.23%	985	0
Total	2,209,760	605,797	1,780,999	2,386,797	(177,037)	108.01%	(150,918)	(65,791)
Conference & Travel Expense	73,694	7,184	8,009	15,193	58,501	20.62%	0	0

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

Description	Budget	Expended	Encumbered	Expended & Encumbered	Budget Balance	% Enc/Exp	Full Year	This Month Forecast
							Forecast as of October 2022	Compared to Prior Month
General Supplies:								
General Supplies Regular Education	333,165	121,644	79,849	201,493	131,672	60.48%	0	0
General Supplies Special Education	32,950	5,841	7,480	13,321	19,629	40.43%	0	0
General Supplies Administration	83,826	35,427	24,977	60,404	23,422	72.06%	0	0
General Supplies Maintenance	146,372	55,146	52,624	107,770	38,602	73.63%	0	0
Total	596,313	218,058	164,930	382,989	213,324	64.23%	0	0
Electricity	420,812	124,382	366,958	491,340	(70,528)	116.76%	(41,112)	0
Fuel/Natural Gas	213,782	11,319	82,493	93,812	119,970	43.88%	0	0
Textbooks/Workbooks	136,427	63,117	6,654	69,772	66,655	51.14%	0	0
Library/Media Center	63,019	25,692	8,170	33,862	29,157	53.73%	0	0
Software	388,354	289,775	37,644	327,419	60,935	84.31%	0	0
Dues & Fees	51,116	35,106	1,395	36,501	14,615	71.41%	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	95,255	390,705	485,960	331,017	59.48%	0	0
Total General Fund	34,406,357	8,018,419	24,150,209	32,168,627	2,237,730	93.50%	(684,194)	(133,298)
SPED	6,550,544						(722,256)	(103,994)
GEN ED	27,855,813						38,062	(29,304)

October 2022

Quality & Diversity	Budget	Forecast	Better/(Worse)
			Than Budget
Opening Balance	140,683	223,522	82,839
Expenses	1,022,075	902,658	119,417
Revenue	889,000	792,904	(96,096)
Ending Balance	7,608	113,768	106,160

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

II. Expenditures	FY22-23 Budget	Expended	Encumbered	Expended & Encumbered	Balance	Full Year Forecast October 2022
Legal Expense	27,500	0	0	0	27,500	0
Special Education Certified Staff	1,927,823	396,024	1,490,490	1,886,514	41,309	41,155
Teacher Assistants	1,185,630	153,683	1,041,187	1,194,869	(9,239)	19,190
Special Education Tutors	31,512	40,926	0	40,926	(9,414)	(19,086)
Evaluation, Therapy & Contracted Services	101,478	22,169	52,520	74,689	26,789	(72,325)
General Supplies Special Education	32,950	35,427	7,480	42,907	19,629	0
Conference & Travel Expense	12,300	279	325	604	11,696	0
Sped Support (Speech, O.T., & P.T.)	472,328	94,115	256,024	350,139	122,189	69,121
Special Ed Transportation	560,231	29,618	1,143,851	1,173,470	(613,239)	(608,407)
Out of District Tuition	2,198,793	595,463	1,780,999	2,376,463	(177,670)	(151,903)
Total Selected Special Education Accounts	6,550,544	1,367,704	5,772,876	7,140,580	(560,450)	(722,256)

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

I. Revenue	FY 2022-2023 Budget	Currently Anticipated	Received To Date	Full Year Forecast October 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	946,051	0	418,205 24
Rental Fees	5,000	5,000	0	0
Pay for Participation	37,000	37,000	10,943	0
 Sub Total	 <u>1,892,072</u>	 <u>2,310,351</u>	 <u>10,943</u>	 <u>418,303</u>