



### **Board Meeting Agenda**

April 9, 2024, from 4:30 – 6:30 p.m.  
430 Beacon Lite Rd., Suite 150, Monument, CO 80132

- I. PRELIMINARIES
  - A. Call to order
  - B. Roll call
  - C. Welcome to guests
  - D. Pledge of Allegiance
  - E. Public Comment
  
- II. APPROVAL OF AGENDA
  
- III. CONSENT AGENDA
  - A. Approval of March 2024 Board Meeting Minutes
  
- IV. ACTION ITEMS
  - A. HSE Program Applications – Andy Franko
    - i. Nalu Homeschool Enrichment Program
  - B. Board Meeting Dates for 2024-2025 – Ken Witt
  
- V. DISCUSSION ITEMS
  - A. Legislative Issues and Updates – Amy Atwood
  - B. Budget Planning – Annette Ridgway
  - C. School Calendars – Andy Franko
  - D. Graduation Invitations – Andy Franko
  - E. Frist Review of HSE Program Applications – Andy Franko
    - i. Park Eagle Enrichment Crew
    - ii. Freedom Education Enrichment Program
    - iii. Woodland Learning Collective (Sage House Native School)
    - iv. Beyond Exceptional
    - v. Freemont Advanced Homeschool Enrichment
    - vi. Wave of Hope Enrichment
    - vii. Evergrowth Education (Pueblo Pulp)
    - viii. NovaStar Academy
  - F. Update on Rule Making – Ken Witt
  - G. Real Estate Update – Ken Witt
  
- VI. BOARD REPORTS
  - A. Education and Operations
  - B. Finance
  
- VII. ADJOURN

**Regular Meeting of EDUCATION reENVISIONED BOCES**  
 430 Beacon Lite Rd., Suite 150, Monument, CO 80132 & Video Conference  
 Tuesday, March 14, 2024, at 4:30pm  
 Board President Lis Richard in the Chair, and Dee Frank acting as Secretary

Guests/Staff-Physically Present: Annette Ridgway, Ken Witt, Dee Frank, James Salazar, Jackie Burhans, James Howald, Brad Miller. Regan McDonald

Guest/Staff-Electronic Participation: Stephenie Osman, Suzanne Romero, Rachel Meyer, Nicole Tiley, Amy Atwood, Marcy Freeberg, John Freeburg, Brittany Daniel

**Board of Directors Roll Call:**

		Drosendahl, Bethany	Graham, John	Harris, Chelsy	Richard, Lis
Here		X	X	X	X
Not Here					

**Approval of Agenda:**

**Motion:** Drosendahl moved to amend the agenda. Add Action Item under A.i. To consider the purchase of property to expand ERBOCES operations.

**Second:** Graham, second the motion

**Motion Passed: 4 - 0**

		Drosendahl	Graham	Harris	Richard
Voted AYE		X	X	X	X
Voted NAY					
Not at mtg.					
Abstain					

**Motion:** Drosendahl moved to approve the amended agenda.

**Second:** Graham, second the motion

**Motion Passed: 4 - 0**

		Drosendahl	Graham	Harris	Richard
Voted AYE		X	X	X	X
Voted NAY					
Not at mtg.					
Abstain					

**Approval of Consent**

**Agenda:**

**Motion:** Drosendahl, to approve the consent agenda

**Second:** Graham, second the motion

**Motion Passed: 4 - 0**

		Drosendahl	Graham	Harris	Richard
Voted AYE		X	X	X	X
Voted NAY					
Not at mtg.					
Abstain					

**Approval for Agenda Action Items:**

IV.A.i- Purchase adjoining property for expansion

**Motion:** Drosendahl, moved to grant the Executive Director authority to move forward in negotiations to purchase property

**Second:** Graham, second the motion

**Motion Passed: 4 - 0**

		Drosendahl	Graham	Harris	Richard
Voted AYE		X	X	X	X
Voted NAY					
Not at mtg.					
Abstain					

IV.B.i-HSE Program Applications – Inner City Enrichment Program

**Motion:** Drosendahl, move to approve Inner City Enrichment Program as recommended by Administration

**Second:** Graham, second the motion

**Motion Passed: 4 - 0**

		Drosendahl	Graham	Harris	Richard
Voted AYE		X	X	X	X
Voted NAY					
Not at mtg.					
Abstain					

IV.B.ii.-HSE Program Applications – Collegium Homeschool Enrichment

**Motion:** Drosendahl, to approve the application of Collegium Homeschool as recommended by Administration

**Second:** Graham, second the motion

**Motion Passed: 4-0**

	Drosendahl	Graham	Harris	Richard
Voted AYE	X	X	X	X
Voted NAY				
Not at mtg.				
Abstain				

IV.B.iii.-HSE Program Applications – Colorado Japanese Cultural Academy and School

**Motion:** Colorado Japanese is not ready for consideration at this time.

**Second:**

**Motion Passed:**

	Drosendahl	Graham	Harris	Richard
Voted AYE				
Voted NAY				
Not at mtg.				
Abstain				

IV.B.iv.-HSE Program Applications – Cyber Cubed Training

**Motion:** Drosendahl, moves to approve the application for Cyber Cubed Training as recommended by Administration

**Second:** Graham, second the motion

**Motion Passed: 4-0**

	Drosendahl	Graham	Harris	Richard
Voted AYE	X	X	X	X
Voted NAY				
Not at mtg.				
Abstain				

IV.B.iv.-HSE Program Applications – Inkling Academy

**Motion:** Drosendahl, moves to approve the application for Inkling Academy as recommended by Administration

**Second:** Graham, second the motion

**Motion Passed: 4-0**

		Drosendahl	Graham	Harris	Richard
Voted AYE		X	X	X	X
Voted NAY					
Not at mtg.					
Abstain					

IV.C.i.-Board Configuration

**Motion:** Drosendahl, moves to approve James Salazar as Member at Large of the ERBOCES

**Second:** Graham, second the motion

**Motion Passed: 4-0**

		Drosendahl	Graham	Harris	Richard
Voted AYE		X	X	X	X
Voted NAY					
Not at mtg.					
Abstain					

IV.C.i.-Board Elections

**Motion:** Drosendahl, moves to approve Liz Richard as ERBOCES Board President

**Second:** Graham, second the motion

**Motion Passed: 4-0**

		Drosendahl	Graham	Harris	Richard
Voted AYE		X	X	X	X
Voted NAY					
Not at mtg.					
Abstain					

IV.C.i.-Board Elections

**Motion:** Graham, moves to approve Bethany Drosendahl as ERBOCES Board Vice President

**Second:** Harris, second the motion

**Motion Passed: 5-0**

	Drosendahl	Graham	Harris	Richard	Salazar
Voted AYE	X	X	X	X	X
Voted NAY					
Not at mtg.					
Abstain					

IV.C.i.-Board Elections

**Motion:** Drosendahl, moves to approve John Graham as ERBOCES Board Treasurer

**Second:** Harris, second the motion

**Motion Passed: 5-0**

	Drosendahl	Graham	Harris	Richard	Salazar
Voted AYE	X	X	X	X	X
Voted NAY					
Not at mtg.					
Abstain					

IV.C.i.-Board Elections

**Motion:** Drosendahl, moves to approve Chelsy Harris as ERBOCES Board Secretary

**Second:** Graham, second the motion

**Motion Passed: 5-0**

	Drosendahl	Graham	Harris	Richard	Salazar
Voted AYE	X	X	X	X	X
Voted NAY					
Not at mtg.					
Abstain					

IV.D.i Resolution HB1310 and SB131

**Motion:** Drosendahl, moves to approve resolution opposing legislation decreasing local School Boards ability to control school security on campus and school sponsored events

**Second:** Graham, second the motion

**Motion Passed: 4-1**

	Drosendahl	Graham	Harris	Richard	Salazar
Voted AYE	X	X		X	X
Voted NAY			X		
Not at mtg.					
Abstain					

**Adjourn:**

President Lis Richard adjourned the meeting at 5:29 pm

Minutes Respectfully Submitted by: Dee Frank, Acting Secretary



**BOARD of DIRECTORS MEETING AGENDA ITEM COVER SHEET**

**Board Meeting Date:** April 9, 2024

**Prepared by:** Andy Franko, Director of Education Operations

**Title of Agenda Item:** IV.A.i – HSE Programs Applications - Nalu Homeschool Enrichment

**Item Type:**  Action  Discussion  Information

**Background Information, Description of Need:**

The Education reENVISIONED BOCES Board was provided with a first review of the homeschool enrichment application Nalu Homeschool Enrichment.

**Summary:**

Nalu Homeschool Enrichment Program is a homeschool-hybrid learning center catering to students in Kindergarten through 6th grade. It is modeled after the “**one-room schoolhouse**” with the aim of providing an educational experience that enriches children academically, experientially, and socio-emotionally.

The setting is relaxed, child-centered, and holistic. We believe that every child deserves to be treated with respect and kindness and that every student can learn. The aim is to provide opportunities for **growth and development in all aspects of life**. Our objective is to offer enriching educational opportunities in a flexible, comfortable environment. The curriculum is tailored to the individual child. We believe that collaboration is the key to real learning. We are committed to the success, confidence, and growth of the whole child. At Nalu Homeschool Enrichment Program we believe that children learn through a variety of experiences and that they learn best when given the freedom to follow their interests. With mindful guidance, students can tap into their strengths, find support for challenges, and receive instruction that is fitted to their unique person.





Nalu Homeschool Enrichment Program is founded on the principle that all children are creative, curious beings and deserve an education where they can retain their autonomy, spend time outdoors, be protected from bullying, and experience an individualized education. Childhood is a precious time in life and NHEP promotes the theory that children learn naturally and with proper guidance a love of learning is fostered.

The goal of Nalu Homeschool Enrichment Program is to **provide a caring, alternative approach to education** in a setting where children feel comfortable and can be completely themselves. Using a **multi-resourced curriculum**, we focus on the development of both academic and socio-emotional skills. Students experience the freedom to develop naturally through play, engaging in academic and social activities, and experience-based learning opportunities.

The Nalu Homeschool Enrichment Program is designed to support homeschooling families by offering a range of academic and extracurricular classes for students in **grades K-6**. The program aims to **provide both academic and social enrichment**, catering to families seeking additional support in subjects like **Math and Science, as well as opportunities for music, art, horseback riding, and swimming**.

#### **Application Strengths:**

- The program emphasizes a holistic approach to child development, aligning with its vision and mission statements.
- It offers diverse course offerings, including core subjects like Math and Language Arts, as well as extracurricular activities such as Music, Art, Horseback Riding, and Swimming.
- The program demonstrates flexibility with its "à la carte" format, allowing students to tailor their educational experience.
- It has a small but growing enrollment, indicating potential for expansion.
- The application includes policies and enrollment documents, showing organizational readiness.

#### **Application Challenges:**

- Curriculum and teaching methodologies will need to be addressed.
- Unclear implementation of the hybrid learning model and tracking of attendance and instructional hours.
- Goals and objectives are listed but lack specificity in terms of measurement and evaluation.
- Concerns about program sustainability, staff training, and facility arrangements.
- Incomplete sections in the application, such as financial oversight and course offerings at each grade level.
- Budget Information: Absence of a detailed budget, with concerns about expenses, professional development, and financial policies.

#### **Recommended Approval Conditions:**

- Complete the pre-contracting checklist as provided by the ERBOCES administration.



- **Review and Revise Curriculum:** Conduct a comprehensive review of the current curriculum with the involvement of educational experts to ensure it meets the educational standards and the needs of the students.
  - **Incorporate Diverse Teaching Methodologies:** Implement a variety of teaching methodologies that cater to different learning styles. This can include project-based learning, flipped classrooms, and interactive activities that encourage critical thinking and problem-solving skills.
  - **Define Hybrid Learning Framework:** Clearly define what the hybrid learning model entails, including the ratio of online to in-person learning, expectations for student engagement, and instructional delivery methods.
  - **Specify Measurable Objectives:** Refine goals and objectives to include measurable outcomes. Utilize the SMART criteria (Specific, Measurable, Achievable, Relevant, Time-bound) to ensure each goal is clear and assessable.
  - **Develop an Evaluation Plan:** Create a comprehensive evaluation plan that includes methods for assessing progress towards goals, such as surveys, test scores, and regular reviews of educational outcomes.
  - **Develop a Detailed Budget:** Create a detailed budget that includes all expenses, projected income, professional development costs, and financial policies. Ensure transparency and accountability in financial planning and oversight.
  - **Itemize Expenses:** Break down the budget into detailed categories, including salaries, infrastructure, technology, professional development, and unexpected expenses.
- Financial Policies and Oversight:** Establish clear financial policies and a system of oversight that involves regular audits, financial reporting, and transparency to stakeholders.
- Professional Development Funding:** Allocate specific funds for professional development, ensuring staff have access to training and resources needed to effectively implement the hybrid learning model.

#### **Administrative Recommendation:**

Despite the challenges outlined in the application, the Education reEnvisioned BOCES Board is encouraged to approve the Nalu Homeschool Enrichment program. This innovative program is designed to offer a comprehensive, child-centered educational experience for students in Kindergarten through 6th grade, embodying the essence of a holistic learning approach. With a foundation rooted in respect, kindness, and the inherent curiosity of children, NHEP aims to nurture the whole child—academically, experientially, and socio-emotionally.

#### **Relevant Data and Expected Outcomes:**

With board approval, the administration will begin working with the Nalu Homeschool Enrichment to negotiate a contract for educational services.

#### **Recommended Course of Action/Motion Requested:**

Motion to approve the homeschool enrichment program application for the Nalu Homeschool Enrichment as recommended by the administration.



## BOARD of DIRECTORS MEETING AGENDA ITEM COVER SHEET

Board Meeting Date: April 9, 2024

Prepared by: Ken Witt

Title of Agenda Item: IV.B Board Meeting Dates for 2024-2025 – Ken Witt

Item Type:  Action  Discussion  Information

### Background Information, Description of Need:

Administration recommends continuing the current regular board meeting dates and times of 4:30 PM on the second Tuesday of each month, excluding July, which will have no regular meeting.

### Relevant Data and Expected Outcomes:

This means the 2024-2025 regular board meeting dates and times will be, if approved:

13 Aug 2024	4:30PM
10 Sep 2024	4:30PM
8 Oct 2024	4:30PM
12 Nov 2024	4:30PM
10 Dec 2024	4:30PM
14 Jan 2025	4:30PM
11 Feb 2025	4:30PM
11 Mar 2025	4:30PM
8 Apr 2025	4:30PM
13 May 2025	4:30PM
10 Jun 2025	4:30PM

### Motion Requested:

A motion is requested "to approve the regular meeting times and dates of the Board of Education of the Education reEnvisioned BOCES as recommended".



**BOARD of DIRECTORS MEETING AGENDA ITEM COVER SHEET**

**Board Meeting Date:** April 9, 2024

**Prepared by:** Annette Ridgway

**Title of Agenda Item:** V.B. 2024-2025 Budget Planning

**Item Type:**     Action    Discussion    Information

**Background Information, Description of Need:**

Each spring, we begin planning for the upcoming fiscal year budget. Planning begins around the two factors that drive revenue: 1) per-pupil revenue (PPR) and, 2) student full-time equivalent count (sFTE). Expenditures are then right sized to align with revenue projections and fund balance goals.

**Relevant Data and Expected Outcomes:**

- Based on SB24-188 Draft, PPR is projected to increase by approximately 7%.

**PPR**

			FY 23-24	FY 24-25		
			Actual	Prelim Original Budget	Change	% Change
<b>FUNDING--Per Pupil Rate (PPR)</b>						
	PPR	In-Person	10,280.08	11,001.70	721.62	7.0%
	PPR	On-Line	9,588.04	10,244.00	655.96	6.8%

- ERBOCES projects expansive growth for the 2024-2025 school year. Increased enrollment in existing schools and programs combined with the addition of approximately 20 new schools and programs results in a 34% enrollment increase. The number of schools and programs authorized and supported by ERBOCES will increase ~60%.

**Student Count**

			FY 23-24	FY 24-25		
			Actual	Prelim Original Budget	Change	% Change
<b>ENROLLMENT--Student Full-Time Equivalent (sFTE)</b>						
	sFTE	In-Person	1,727.0	3,187.5	1,460.5	84.6%
	sFTE	On-Line	3,831.0	4,267.0	436.0	11.4%
		<b>Total sFTE</b>	<b>5,558.0</b>	<b>7,454.5</b>	<b>1,896.5</b>	<b>34.1%</b>



**Schools and Programs**

	FY 23-24	FY 24-25		
	Actual	Prelim Original Budget	Change	% Change
SCHOOLS/PROGRAMS	31	50	19	61.3%

- Increases in both PPR and enrollment result in a 45% (~\$24M) increase in revenue from the previous year.
- Approximately 94% of revenue is expended for professional educational services per agreements with Education Service Providers.
- ERBOCES expenses will increase to support growth including salaries and benefits for 1-2 additional staff positions, an office build-out, school startup loans, and organizational management technology.
- The 2024-2024 budget will reflect the continued commitment of ERBOCES to use unrestricted fund balance (\$4M) to pre-fund new student count until October count is final and the CDE funds ERBOCES for enrollment increases.

**Recommended Course of Action/Motion Requested:**

No motion requested. A preliminary budget will be presented at the May board meeting.



**BOARD of DIRECTORS MEETING AGENDA ITEM COVER SHEET**

**Board Meeting Date:** April 9, 2024

**Prepared by:** Andy Franko, Director of Education Operations

**Title of Agenda Item:** VC – School Calendars

**Item Type:**  Action  Discussion  Information

**Background Information, Description of Need:**

Attached are the proposed calendars for the following programs:

- Ascend
- Colorado Preparatory Academy (Elem, Mid, & High) & Pikes Peak On-Line
- Orton Academy
- Summit Connections Academy
- Williamsburg Academy of Colorado

All submitted calendars meet the required minutes of instruction for the programs.

**Relevant Data and Expected Outcomes:**

The board will be asked to approve calendars for our programs at the May 14, 2024, Board Meeting.

**Recommended Course of Action/Motion Requested:**

No Board action is requested at this time.



**BOARD of DIRECTORS MEETING AGENDA ITEM COVER SHEET**

**Board Meeting Date:** April 9, 2024

**Prepared by:** Andy Franko, Director of Education Operations

**Title of Agenda Item:** VD – Graduation Invitations

**Item Type:**                     Action         Discussion         Information

**Background Information, Description of Need:**

The ER BOCES would like to formally invite our distinguished board members to attend and celebrate our high school graduates for 2024. Please let Andy Franko ([andy@edreenvisioned.org](mailto:andy@edreenvisioned.org)) know if you plan on attending any of these ceremonies to ensure that the school can make appropriate arrangements for you.

<b>School</b>	<b>Date and Time</b>	<b>Location</b>
Ascend College Prep	Wednesday, May 22, 2024 10:30 AM	Shockley-Zalabak Theater Ent Center University of Colorado at Colorado Springs
Colorado Preparatory Academy High School	Wednesday, May 22, 2024 2:00 PM	Bunker Auditorium School of Mines
Colorado Summit Connections Academy	Wednesday. May 29, 2024 1:00 PM	Magness Arena Denver University
Pikes Peak Online School	Wednesday, May 22, 2024 10:00 AM	Bunker Auditorium School of Mines
Williamsburg Academy of Colorado	Friday, May 24, 2024 6:00 PM	via <a href="#">Zoom</a> .

**Relevant Data and Expected Outcomes:**

This is intended for Board member awareness and information only.

**Recommended Course of Action/Motion Requested:**

No further action is requested



## BOARD of DIRECTORS MEETING AGENDA ITEM COVER SHEET

**Board Meeting Date:** April 9, 2024

**Prepared by:** Andy Franko, Director of Education Operations

**Title of Agenda Item:** V.E – First Review of HSE Programs

- i. Park Eagle Enrichment Crew
- ii. Freedom Education Enrichment Crew
- iii. Woodland Learning Collective
- iv. Beyond Exceptional
- v. Fremont Advanced Homeschool Enrichment
- vi. Wave of Hope Enrichment
- vii. Evergrowth Education (Pueblo Pulp)
- viii. NovaStar Academy (Brick and Mortar)

**Item Type:**  Action  Discussion  Information

### Background Information, Description of Need:

The Education reEnvisioned BOCES has received completed Homeschool Enrichment applications from Park Eagle Enrichment Crew, Freedom Education Enrichment Crew, Woodland Learning Collective, Beyond Exceptional, Fremont Advanced HSE, Wave of Hope Enrichment, Evergrowth Education, and Novastar Academy. The applicants seek approval from the ER BOCES Board of Education to open in the Fall of 2024.

**Park Eagle Enrichment Crew** was reviewed by the ER BOCES team. The following information summarizes the findings from the review.

### Summary:

Park Eagle Enrichment Crew (PEEC), is a non-profit initiative based in Colorado focused on expanding student confidence and awareness of career opportunities through applied academics. With a mission to provide **STEM education** alongside classes in **Elementary Spanish and Outdoor Education**, PEEC aims to serve students from Pueblo, Colorado, and surrounding areas. In its inaugural year, the program targets **K-8th grade** students, with plans to **extend to 9-10th grade** by 2025. Leveraging the facilities of Parkhill Christian Academy for its classes, the program is backed by a board comprising individuals with diverse expertise and commitments to education and the local community.

### Application Strengths:





## BOARD of DIRECTORS MEETING AGENDA ITEM COVER SHEET

Board Meeting Date: April 9, 2024

Prepared by: Ken Witt

Title of Agenda Item: V.F Update on Rulemaking – Ken Witt

Item Type:  Action  Discussion  Information

### Background Information, Description of Need:

The final CDE/SBOE rulemaking for the School Finance Act pertaining to home school enrichment has been completed.

### Relevant Data and Expected Outcomes:

It is management's opinion that the likely outcome is continued operation of our programs, with most experiencing no required procedural changes. We have worked closely with our programs to ensure that careful attention is being paid to the areas discussed in the rulemaking. Some experience with CDE interpretation of the rule changes will be necessary to discover and accommodate nuance of the changes.

### Motion Requested:

No motion is requested.



## BOARD of DIRECTORS MEETING AGENDA ITEM COVER SHEET

Board Meeting Date: April 9, 2024

Prepared by: Ken Witt

Title of Agenda Item: V.G Real Estate Update – Ken Witt

Item Type:  Action  Discussion  Information

### Background Information, Description of Need:

A contract to purchase the unit #135, 15 feet from our current units, has been signed for the amount of \$325,000. We expect to close this month (April 2024).

### Relevant Data and Expected Outcomes:

Modest improvements are budgeted, namely carpeting, door jamb repairs, and construction of a window in the back office.

We may lease the office back to the current tenants for up to 60 days. We will occupy this Summer.

### Motion Requested:

No motion is requested.



## BOARD of DIRECTORS MEETING AGENDA ITEM COVER SHEET

**Board Meeting Date:** April 9, 2024

**Prepared by:** Andy Franko, Director of Education Operations

**Title of Agenda Item:** VI. A. Operations Report

**Item Type:**  Action  Discussion  Information

### Background Information, Description of Need:

#### Operations Team

- The operations team has been working diligently to collect, review, and deliver recommendations on numerous HSE applications.
- New operator orientation will take place on May 10.
- State testing is underway. All schools will participate in CMAS and/or PSAT and SAT testing.
- Upon initial review of the submitted MDOL application, staff determined it is best to pause the application process until the next review window. The applicant is preparing for the CDE deadline of January 1, 2025. The operations team will continue to support the application process.
- Two additional positions have been identified to support the work of the ER BOCES team. One offer was made and accepted. A second position remains in progress.
- Stephenie continues to work diligently to collect and review audit materials from each program in the ER BOCES portfolio.
- Stephenie is preparing for year-end reporting.

#### Administrative Unit Work

- The BOCES staff completed special program checks on all schools. Information regarding parent revocation of Advanced Learning Plans, Cognitive testing requirements, and Individual Education Plans State Audit information was presented.
- The BOCES staff has ensured administration training for proctors who have students eligible for the state alternate assessment has been completed.
- The BOCES staff has determined it necessary to add the Safety and Security Protocols to our Enrich platform, which includes Threat Assessments and Suicide Risk Assessments. The implementation will be complete in July 2024.

#### School Site Visits

- The BOCES staff continued site visits. Pikes Peak Academy Homeschool Enrichment (HSE), Pikes Peak Online School, Colorado Preparatory Academy Middle School, Havern HSE, La Luz HSE, Colorado Preparatory Academy High School, and Prenda HSE were completed in the month of March. Site visits will continue through May 2024.

### Relevant Data and Expected Outcomes:



Our team is excited to embrace a servant leadership model as we work to ensure our schools are best prepared to meet the needs of their students.

**Recommended Course of Action/Motion Requested:**

No action is requested at this time.



## BOARD of DIRECTORS MEETING AGENDA ITEM COVER SHEET

**Board Meeting Date:** April 9, 2024

**Prepared by:** Annette Ridgway

**Title of Agenda Item:** VI.B.-Finance Board Report

**Item Type:**  Action  Discussion  Information

### **Background Information, Description of Need:**

The Board of Directors needs to, at least quarterly, be informed of the financial position and performance of the organization and this report is intended to satisfy that legal requirement.

### **Relevant Data and Expected Outcomes:**

2023-2024 Budget to Actual Variance Analysis, Grant Revenue and Expense Report, Balance Sheet, and High-Level Financial Trend Report are provided for board review.

Items of note for the month ended March 31, 2024:

At the beginning of the 2023-2024 fiscal year, ERBOCES added a staff position, Coordinator of Special Programs. As the position was Special Education focused, 100% of salaries and benefits of the position were budgeted and recorded as expenses covered by the Individuals with Disabilities Education Act (IDEA) funds. A recent evaluation of the position found that a more realistic assignment of expenses is 50% to Special Education expenses covered by IDEA funds, and 50% to ERBOCES expenses for time dedicated to site visits and assessments. The (\$36K) unfavorable variance to the Amended Budget under Salaries & Benefits reflects the reclassification of fiscal year to date salaries and benefits of the Coordinator of Special Programs from IDEA expense to ERBOCES expense.