



**Education reEnvisioned BOCES**  
**2023-2024 Budget to Actual Variance Analysis**

		9/30/2023			General Fund	9/30/2023			YTD		
		Original Budget	Actual	Variance to Original Budget		Original Budget	Actual	Variance to Original Budget			
		9	9	9	Month Comments	9	9	9	YTD Comments	3	
ENROLLMENT--Student Full-Time Equivalent (sFTE)											
	sFTE In-Person	1,561.0	547.0	(1,014.0)	(860,926) v	1,561.0	547.0	(1,014.0)	(2,582,778) v		
	sFTE On-Line	4,006.0	3,761.0	(245.0)	-\$195,722 v	4,006.0	3,761.0	(245.0)	(587,165) v		
	Total sFTE	5,567.0	4,308.0	(1,259.0)	-\$1,056,647 v	5,567.0	4,308.0	(1,259.0)	-\$3,169,942 v		
FUNDING--Per Pupil Rate (PPR)											
	PPR In-Person	10,188.47	10,200.75	12.28	\$560 r	10,188.47	10,200.75	12.28	\$1,679 r		
	PPR On-Line	9,586.36	9,554.06	(32.30)	-\$10,123 r	9,586.36	9,554.06	(32.30)	-\$30,370 r		
		1325350.399			-\$9,564 r				-\$28,691 r		
		3,200,246.51			-\$1,066,211 t				-\$3,198,633 t		
PROGRAM REVENUE	Program Revenue	4,525,597	3,459,386	(1,066,211)	Actual Funding calculation based on Oct 2022 student count	13,576,791	10,378,157	(3,198,633)	Actual Funding calculation based on Oct 2022 student count		
Less:											
CONTRACTED EDU SVCS	Professional-Educational Services	4,265,010	3,800,024	464,986	Prefunding 657.50 sFTEs	12,795,030	11,412,522	1,382,508	Prefunding 657.50 sFTEs		
	% Program Revenue	94%	110%			94%	110%				
ERBOCES REVENUE	ERBOCES Program Revenue	260,587	(340,638)	(601,225)	Prefunding	781,761	(1,034,364)	(1,816,126)	Prefunding		
	Earnings on Investments	26,167	38,446	12,279		78,500	83,475	4,975			
	Other Revenue	-	-	-		-	-	-			
	Total ERBOCES Revenue	286,754	(302,192)	(588,946)		860,261	(950,890)	(1,811,151)			
Less:											
ERBOCES EXPENSES	Salaries & Benefits	50,163	49,718	445		150,489	145,847	4,642			
	Professional Services	27,742	27,693	49		77,225	75,911	1,314			
	Building Rent, Utilities & Maintenance	1,775	721	1,054		5,325	3,316	2,009			
	Insurance	933	1,433	(500)		84,367	84,399	(32)			
	Technical Services	26,058	26,029	30		43,033	40,806	2,227			
	Capital Asset Expenditures	-	-	-		-	-	-			
	School Startup Loans	7,083	-	7,083		236,250	215,000	21,250	Timing		
	Special Projects	25,000	19,987	5,014		75,000	24,025	50,975	Timing		
	Other	7,950	8,231	(281)		16,350	14,469	1,881			
	Total ERBOCES Expenses	146,705	133,812	12,893		688,039	603,774	84,265			
	% Program Revenue	3%	4%			5%	6%				
FUND BALANCE	Change	140,049	(436,004)	(576,053)		172,222	(1,554,663)	(1,726,886)			
SUMMARY	Total Revenue	4,551,764	3,497,832	(1,053,932)		13,655,291	10,461,632	(3,193,659)			
	Total Expenses	4,411,715	3,933,835	477,879		13,483,069	12,016,296	1,466,773			
	Change	140,049	(436,004)	(576,053)		172,222	(1,554,663)	(1,726,886)			



**EDUCATION reENVISIONED BOCES**  
**2023-2024 Grant Revenue & Expense**  
**9/30/2023**

State  
Federal

	7	8	9	10	11	12	1	2	3	4	5	6		Original Budget
	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Total	
<b>REVENUE</b>														
3130 ECEA-State Special Education	-	1,865,964	-	-	-	-	-	-	-	-	-	-	1,865,964	1,540,000
3150 ECEA-State Gifted & Talented	-	-	73,243	-	-	-	-	-	-	-	-	-	73,243	69,700
3183 EARSS-Expelled At Risk Student Services	-	-	-	-	-	-	-	-	-	-	-	-	-	184,000
3204 HB12-1345 BOCES State Edu Priorities	-	-	-	-	-	-	-	-	-	-	-	-	-	87,000
3239 Computer Science Education Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
3259 READ Act	-	-	-	-	-	-	-	-	-	-	-	-	-	180,000
3898 PERA	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
4027 IDEA Part B-Federal Special Education	-	-	-	-	-	-	-	-	-	-	-	-	-	735,000
4041 Federal Impact Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000
4418 ESSER III Supplemental-Coronavirus Relief	-	-	-	-	-	-	-	-	-	-	-	-	-	11,000
4436 ESSER III ARP, Early-Service Educator Mentoring Program	-	-	-	-	-	-	-	-	-	-	-	-	-	75,000
4437 ESSER III ARP 9.5% State Set-Aside,EASI	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5010 EASI-Empowering Action for School Improvement	-	-	-	-	-	-	-	-	-	-	-	-	-	135,600
5425 ESSER Supp Revenue-Coronavirus Relief	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8174 SEFP-Student Engagement and Family Partnership	2,250	-	2,184	-	-	-	-	-	-	-	-	-	4,434	-
8425 ARP HCY-Amer Rescue Plan Homeless Children & Youth	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>2,250</b>	<b>1,865,964</b>	<b>75,427</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,943,641</b>	<b>3,039,300</b>
<b>EXPENSE</b>														
3130 ECEA-State Special Education	-	-	-	-	-	-	-	-	-	-	-	-	-	1,540,000
3150 ECEA-State Gifted & Talented	-	-	-	-	-	-	-	-	-	-	-	-	-	69,700
3183 EARSS-Expelled At Risk Student Services	-	-	-	-	-	-	-	-	-	-	-	-	-	184,000
3204 HB12-1345 BOCES State Edu Priorities	-	-	84,968	-	-	-	-	-	-	-	-	-	84,968	87,000
3239 Computer Science Education Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
3259 READ Act	1,424	-	2,268	-	-	-	-	-	-	-	-	-	3,692	180,000
3898 PERA	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
4027 IDEA Part B-Federal Special Education	18,354	18,145	30,865	-	-	-	-	-	-	-	-	-	67,363	735,000
4041 Federal Impact Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000
4418 ESSER III Supplemental-Coronavirus Relief	-	-	-	-	-	-	-	-	-	-	-	-	-	11,000
4436 ESSER III ARP, Early-Service Educator Mentoring Program	-	-	-	-	-	-	-	-	-	-	-	-	-	75,000
4437 ESSER III ARP 9.5% State Set-Aside,EASI	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5010 EASI-Empowering Action for School Improvement	-	-	-	-	-	-	-	-	-	-	-	-	-	135,600
5425 ESSER Supp Revenue-Coronavirus Relief	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8174 SEFP-Student Engagement and Family Partnership	5,313	-	2,814	-	-	-	-	-	-	-	-	-	8,126	-
8425 ARP HCY-Amer Rescue Plan Homeless Children & Youth	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expense</b>	<b>25,090</b>	<b>18,145</b>	<b>120,915</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>164,149</b>	<b>3,039,300</b>



**Education reEnvisioned BOCES**  
**2023-2024 Balance Sheet**  
**9/30/2023**

	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	MoM Change
<b>ASSETS</b>														
8101 Cash in bank	92,223	64,899	227,875	357,538	-	-	-	-	-	-	-	-	-	129,664
8102 Cash on hand	40,644	40,644	40,644	40,644	-	-	-	-	-	-	-	-	-	-
8104 Change cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8110 Other cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8111 Investments	4,699,826	6,140,934	9,525,313	11,104,008	-	-	-	-	-	-	-	-	-	1,578,695
8131 Interfund loans receivable	1,308	1,308	1,308	1,308	-	-	-	-	-	-	-	-	-	-
8132 Interfund accounts receivable	297,106	297,106	297,106	297,106	-	-	-	-	-	-	-	-	-	-
8142 Grants Receivable	-	-	-	188,226	-	-	-	-	-	-	-	-	-	188,226
8153 Other accounts receivable	188,226	190,476	54,916	(144,308)	-	-	-	-	-	-	-	-	-	(199,224)
8181 Prepaid expenses	24,462	24,462	24,462	-	-	-	-	-	-	-	-	-	-	(24,462)
8231 Buildings and building improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>5,343,795</b>	<b>6,759,830</b>	<b>10,171,624</b>	<b>11,844,523</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,672,899</b>
<b>LIABILITIES</b>														
7401 Interfund loan payable	(146,963)	(146,963)	(146,963)	(146,963)	-	-	-	-	-	-	-	-	-	-
7402 Interfund accounts payable	(151,451)	(151,451)	(151,451)	(151,451)	-	-	-	-	-	-	-	-	-	-
7421 Accounts payable	(198,100)	(197,525)	(3,609)	-	-	-	-	-	-	-	-	-	-	3,609
7461 Accrued salaries and benefits	(59,536)	(59,536)	(59,536)	(59,536)	-	-	-	-	-	-	-	-	-	-
7471 Payroll deductions and withholdings	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7482 Deferred Revenue-State Grants	(31,350)	(31,350)	(31,350)	(31,350)	-	-	-	-	-	-	-	-	-	-
7499 Other current liabilities	(26,063)	(2,184,063)	(4,342,063)	(6,500,063)	-	-	-	-	-	-	-	-	-	(2,158,000)
<b>Total Liabilities</b>	<b>(613,462)</b>	<b>(2,770,887)</b>	<b>(4,734,971)</b>	<b>(6,889,362)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,154,391)</b>
<b>EQUITY</b>														
6710 Non-spendable Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6721 Contributed capital	(1,223,000)	(1,223,000)	(1,223,000)	(1,223,000)	-	-	-	-	-	-	-	-	-	-
6750 Fund balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6770 Unreserved fund balance	(3,507,333)	(2,765,942)	(4,213,652)	(3,732,161)	-	-	-	-	-	-	-	-	-	481,492
<b>Total Equity</b>	<b>(4,730,333)</b>	<b>(3,988,942)</b>	<b>(5,436,652)</b>	<b>(4,955,161)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>481,492</b>
<b>Total Liabilities and Equity</b>	<b>(5,343,795)</b>	<b>(6,759,830)</b>	<b>(10,171,624)</b>	<b>(11,844,523)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,672,899)</b>
<b>Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**Education reEnvisioned BOCES**  
**Statement of Revenues, Expenditures, and Change in Fund Balance**  
**High-Level Financial Trend**  
**9/30/2023**

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024 Original Budget	2023-2024 YTD Actual
	Actual	Actual	Actual	Actual	Actual	Actual		
<b>FUNDING</b>								
Contract schools	2,170.0	2,401.0	2,681.0	5,119.0	4,158.0	4,265.5	5,567.0	4,308.0
Internal schools	-	-	-					
<b>Total funded students (sFTE)</b>	<b>2,170.0</b>	<b>2,401.0</b>	<b>2,681.0</b>	<b>5,119.0</b>	<b>4,158.0</b>	<b>4,265.5</b>	<b>5,567.0</b>	<b>4,308.0</b>
YoY sFTE % increase/- decrease	6%	11%	12%	91%	-19%	3%	31%	1%
<b>Per-pupil revenue (PPR)</b>	<b>7,022.42</b>	<b>7,448.96</b>	<b>7,790.16</b>	<b>7,457.87</b>	<b>8,417.85</b>	<b>8,759.88</b>	<b>9,755.19</b>	<b>9,636.17</b>
YoY PPR % increases/-decrease	15%	6%	5%	-4%	8%	17%	11%	10%
<b>REVENUES</b>								
State PPR	15,238,647	17,884,947	20,885,430	38,176,859	35,001,426	37,365,258	54,307,163	10,378,157
Other Revenue	561,295	424,343	769,443	1,272,709	2,822,537	3,409,095	3,353,300	2,027,115
<b>Total revenues</b>	<b>15,799,942</b>	<b>18,309,290</b>	<b>21,654,873</b>	<b>39,449,568</b>	<b>37,823,963</b>	<b>40,774,353</b>	<b>57,660,463</b>	<b>12,405,273</b>
<b>EXPENDITURES</b>								
Instruction	13,907,598	16,768,564	19,622,699	35,839,384	35,108,355	37,848,464	54,219,417	11,576,671
Supporting services	1,779,440	1,114,041	1,394,503	2,602,415	1,863,718	1,679,749	1,907,100	603,774
<b>Total expenditures</b>	<b>15,687,038</b>	<b>17,882,605</b>	<b>21,017,202</b>	<b>38,441,798</b>	<b>36,972,074</b>	<b>39,528,213</b>	<b>56,126,517</b>	<b>12,180,445</b>
% Revenue for Instruction	88%	92%	91%	91%	93%	93%	94%	93%
% Revenue for Supporting Services	12%	8%	9%	9%	7%	7%	6%	7%
Expenditure per sFTE	7,229	7,448	7,839	7,510	8,892	9,267	10,082	
YoY Expenditure per sFTE % increases/-decrease	1%	3%	5%	-4%	13%	23%	9%	
				104%				
<b>Net change in fund balance</b>	<b>112,904</b>	<b>426,685</b>	<b>637,671</b>	<b>1,007,770</b>	<b>851,890</b>	<b>1,246,140</b>	<b>1,533,946</b>	<b>224,828</b>
Fund balance, beginning	447,273	560,177	986,862	1,624,533	2,632,303	3,484,193	4,319,273	4,730,333
Fund balance, ending	560,177	986,862	1,624,533	2,632,303	3,484,193	4,730,333	5,853,219	4,955,161
<b>% Fund balance to Total revenues</b>	<b>3.55%</b>	<b>5.39%</b>	<b>7.50%</b>	<b>6.67%</b>	<b>9.21%</b>	<b>11.60%</b>	<b>10.15%</b>	
<b>FUND BALANCE</b>								
Restricted for TABOR	478,000	553,000	656,000	1,176,000	1,176,000	1,223,000	1,729,814	1,729,814
Non-spendable Fund Balance								
Unassigned	82,177	433,862	968,533	1,456,303	2,308,193	3,507,333	4,123,405	3,225,347
<b>Total fund balance</b>	<b>560,177</b>	<b>986,862</b>	<b>1,624,533</b>	<b>2,632,303</b>	<b>3,484,193</b>	<b>4,730,333</b>	<b>5,853,219</b>	<b>4,955,161</b>