



**EDUCATION reENVISIONED BOCES**  
**2020-2021 Budget to Actual Variance Analysis**  
**7/31/2020**

	7/31/2020			Month Comments	YTD			YTD Comments
	Original Adopted Budget	Actual	Variance to Amended Budget B/(W)		Original Adopted Budget	Actual	Variance to Amended Budget B/(W)	
	7	7	7		7	7	7	
Funded Students (sFTE)	3,119	2,909	(210)	-\$122,693 v	2,736	2,681		
Per Pupil Revenue (PPR)	7,011.00	7,336.00	325.00	\$78,785 r	7,788.13	7,790.17		
<b>Revenue</b>								
Program Revenue	1,822,316	1,778,369	(43,947)	(\$123K) student count difference, \$78K Rate difference	1,822,316	1,778,369	(43,947)	
Grant/Project Revenue	104,167	34,848	(69,319)	Timing difference. Actuals: \$25K Cares Act CRF, \$10K EARSS Grant	104,167	34,848	(69,319)	
Earnings on Investments	4,167	723	(3,444)		4,167	723	(3,444)	
Fund Transfers	-	-	-		-	-	-	
Other Revenue	-	-	-		-	-	-	
<b>Revenue Total</b>	<b>1,930,649</b>	<b>1,813,940</b>	<b>(116,709)</b>		<b>1,930,649</b>	<b>1,813,940</b>	<b>(116,709)</b>	
<b>Expense</b>								
Professional-Educational Services	1,780,125	1,693,094	87,031	Lower Funded Student Count	1,780,125	1,693,094	87,031	
Salaries & Benefits	28,340	26,739	1,601		28,340	26,739	1,601	
Professional Services	19,167	13,600	5,567		19,167	13,600	5,567	
Grant/Project Funded Services	104,167	119,330	(15,164)	Timing difference. Actuals: \$25K Cares Act CRF, \$19K IDEA, \$74K HB 12-1345	104,167	119,330	(15,164)	
Building Rent, Utilities & Maintenan	2,167	1,500	667		2,167	1,500	667	
Insurance	47,000	47,217	(217)		47,000	47,217	(217)	
Technical Services	3,750	5,401	(1,651)		3,750	5,401	(1,651)	
Special Projects	16,667	-	16,667	Special Projects not yet initiated	16,667	-	16,667	
Other	1,250	672	578		1,250	672	578	
<b>Expense Total</b>	<b>2,002,632</b>	<b>1,907,553</b>	<b>95,079</b>		<b>2,002,632</b>	<b>1,907,553</b>	<b>95,079</b>	
<b>Change in Fund Balance</b>	<b>(71,983)</b>	<b>(93,614)</b>	<b>(21,631)</b>		<b>(71,983)</b>	<b>(93,614)</b>	<b>(21,631)</b>	



**EDUCATION reENVISIONED BOCES**  
**High-Level Financial Trend**  
**General Fund - Fund 10**  
**7/31/2020**

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	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2020/21	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	YTD	
	Results	Results	Results	Results	Results	Results	Results	Original	Results	8%
								Adopted		
Funded Students (sFTE)										
Contract Schools	348	1,649	2,111	1,845	2,170	2,401	2,681	3,269	2,909	
Internal Schools	-	-	199	206	-	-	-	-	-	
Funded Students (sFTE) Total	348	1,649	2,309	2,051	2,170	2,401	2,681	3,269	2,909	
Incr/(Decr) from Prior Year		373%	40%	-11%	6%	11%	12%	22%	21%	
Per-Pupil Revenue (PPR)	\$ 6,070	\$ 6,424	\$ 6,690	\$ 6,795	\$ 7,018	\$ 7,455	\$ 7,790	\$ 7,011	\$ 7,336	
Incr/(Decr) from Prior Year		6%	4%	2%	3%	6%	4%	-10%	-2%	
<b>Revenue</b>										
I										
Program Revenue										
Contract Schools	\$ 2,115	\$ 10,594	\$ 14,120	\$ 12,536	\$ 15,229	\$ 17,899	\$ 20,763	\$ 22,919	\$ 1,778	
Internal Schools	\$ -	\$ -	\$ 1,328	\$ 1,396	\$ -	\$ -	\$ -	\$ -	\$ -	
Program Revenue Total	\$ 2,115	\$ 10,594	\$ 15,448	\$ 13,932	\$ 15,229	\$ 17,899	\$ 20,763	\$ 22,919	\$ 1,778	
Other Revenue	\$ 83	\$ 313	\$ 243	\$ 129	\$ 316	\$ 410	\$ 54	\$ 50	\$ 26	
Revenue Transfers			\$ (82)	\$ (72)	\$ (72)				\$ -	
Revenue Total	\$ 2,197	\$ 10,907	\$ 15,609	\$ 13,989	\$ 15,473	\$ 18,309	\$ 20,817	\$ 22,969	\$ 1,804	8%
Incr/(Decr) from Prior Year		396%	43%	-10%	11%	18%	35%	25%		
Fund Balance Chg	\$ (128)	\$ (262)	\$ (302)	\$ 126	\$ (67)	\$ (427)	\$ (636)	\$ (702)	\$ 30	
Fund Balance (+TABOR)	\$ (128)	\$ (390)	\$ (551)	\$ (424)	\$ (560)	\$ (987)	\$ (1,623)	\$ (2,325)	\$ (2,295)	
Fund Bal % of Gross Rev	5.83%	3.57%	3.51%	3.02%	3.60%	5.39%	7.80%	10.12%		
Net Resource Available	\$ 2,069	\$ 10,645	\$ 15,307	\$ 15,380	\$ 15,406	\$ 17,882	\$ 20,181	\$ 22,267	\$ 1,834	
<b>Expense</b>										
X										
Administrative Oversight Fee Spends	\$ -	\$ (290)	\$ (474)	\$ (384)	\$ (414)	\$ (537)	\$ (623)	\$ (709)	\$ (53)	
% of Program Revenue	0%	3%	3%	3%	3%	3%	3%	3%	3%	
School Oversight Fee (OSSC) Spends	\$ (820)	\$ (526)	\$ (892)	\$ (815)	\$ (815)	\$ (548)	\$ (737)	\$ (858)	\$ (67)	
% of Program Revenue	39%	5%	6%	6%	5%	3%	4%	4%	4%	
Entity Cost Spends	\$ -	\$ (30)	\$ (60)	\$ (30)	\$ (30)	\$ (30)	\$ (30)	\$ (30)	\$ (30)	
K12 Fee Retention						\$ 40	\$ 40	\$ (2)		
Special Education Admin Fee								\$ (2)		
% of Program Revenue							0%	0%		
Contract School Svcs	\$ (1,249)	\$ (9,799)	\$ (12,663)	\$ (14,069)	\$ (14,069)	\$ (16,767)	\$ (18,791)	\$ (20,668)	\$ (1,714)	
Per Contract School Pupil	\$ 3,586	\$ 5,942	\$ 6,000	\$ 7,626	\$ 6,484	\$ 6,983	\$ 7,009	\$ 6,322		
Internal School Spends	\$ -	\$ -	\$ (1,218)	\$ (81)	\$ (78)	\$ -	\$ -	\$ -	\$ -	
Per Internal School Pupil	\$ -	\$ -	\$ 6,137	\$ 395	\$ -	\$ -	\$ -	\$ -		
Expense Total	\$ (2,069)	\$ (10,645)	\$ (15,307)	\$ (15,380)	\$ (15,406)	\$ (17,882)	\$ (20,181)	\$ (22,267)	\$ (1,834)	8%
Per Pupil	\$ 5,940	\$ 6,455	\$ 6,629	\$ 7,500	\$ 7,100	\$ 7,448	\$ 7,527	\$ 6,812		
Incr/(Decr) from Prior Year		414%	44%	0%	0%	16%	31%	10%		
Net Resources in Progress	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ -	
to 3% TABOR floor	\$ 62	\$ 63	\$ 80	\$ 3	\$ 94	\$ 438	\$ 999	\$ 1,636	\$ 2,241	