



**Board Meeting Agenda**

December 12, 2023, 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 November 2023 Board Meeting Minutes
  
- IV. ACTION ITEMS
  - A. Policy Review – Ken Witt
    - i. Use of Restraints
  
- V. DISCUSSION ITEMS
  - A. Legislative Issues and Updates – Amy Atwood
  - B. Request to Reconsider Update – Andy Franko
  - C. First Review of HSE Programs – Andy Franko
    - i. Vertical Skills Academy
    - ii. Freedom Academy
  - D. Preliminary Amended Budget – Annette Ridgway
  
- VI. OTHER BUSINESS
  - A. Executive Session pursuant to C.R.S. 24-6-402(4)(b) to discuss potential litigation matters.
  - B. Action related to matters discussed in executive session.
  
- VII. BOARD REPORTS
  - A. Education and Operations
  - B. Finance
  
- VIII. ADJOURN



**Regular Meeting of EDUCATION reENVISIONED BOCES**  
 430 Beacon Lite Rd., Suite 150, Monument, CO 80132 & Video Conference  
 Tuesday, November 14, 2023, 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, Andy Franko, Brad Miller, Jackie Burhans, James Howald, Eric Dinnel

Guest/Staff-Electronic Participation: Stephenie Osman, Suzanne Romero, Rachel Meyer, Nicole Tiley, Amy Atwood

**Board of Directors Roll Call:**

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

**Approval of Agenda:**

**Motion:** Graham moves to approve the agenda

**Second:** Harris seconded to approve the agenda

**Motion Passed: 3 - 0**

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



**Approval of Consent**

**Agenda:**

**Motion:** Graham moves to approve the consent agenda

**Second:** Harris

**Motion Passed: 3 - 0**

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

**Approval for Agenda Action Items:**

IV.A – FY2223 Financial Audit

**Motion:** Graham motions to approve the FY2223 Financial Audit

**Second:** Harris

**Motion Passed: 3-0**

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

**Executive Session**

**Motion:** Graham motions to enter Executive Session pursuant to C.R.S 24-6-402(4)(b) at 5 :26 pm

**Second:** Harris

**Motion passed: 3-0**

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



**Motion:** Gramham moves to exit Executive Session at 5:50 pm. Duration of Executive Session: 24 minutes

**Second:** Harris

**Motion passed: 3-0**

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

No action was warranted during the Executive session.

**Adjourn:**

Behatny Drosendahl adjourned the meeting at: 5:50pm

Minutes Respectfully Submitted by: Dee Frank, Acting Secretary



## BOARD of DIRECTORS MEETING AGENDA ITEM COVER SHEET

**Board Meeting Date:** December 12, 2023

**Prepared by:** Ken Witt

**Title of Agenda Item:** IV.A Policy Review – Use of Restraints Policy

**Item Type:**  Action  Discussion  Information

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

Attached is a draft of policy JKA and JKA-R, Use of Physical Intervention and Restraint.

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

This policy pair is a necessary inclusion per recent legislation. This draft has been approved by our legal counsel.

Second reading – approval sought

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

A motion is requested “to approve policies JKA and JKA-R regarding Use of Physical Intervention and Restraint”.

## **File: JKA-R - Use of Physical Intervention and Restraint**

### **A. Definitions**

In accordance with state law and the State Board of Education rules governing the Administration of the Protection of Persons from Restraint Act, the following definitions apply for purposes of this regulation and accompanying policy.

1. "Restraint" means any method or device used to involuntarily limit freedom of movement, including but not limited to bodily physical force and seclusion.
2. "Physical restraint" means the use of bodily, physical force to involuntarily limit an individual's freedom of movement. "Physical restraint" does not include:
  - a. holding of a student for less than one minute by a staff person for the protection of the student or others;
  - b. brief holding of a student by one adult for the purpose of calming or comforting the student;
  - c. minimal physical contact for the purpose of safely escorting a student from one area to another;
  - d. minimal physical contact for the purpose of assisting the student in completing a task or response.
3. "Mechanical restraint" means a physical device used to involuntarily restrict the movement of a student or the movement or normal function of the student's body. "Mechanical restraint" does not include:
  - a. devices recommended by a physician, occupational therapist or physical therapist and agreed to by a student's IEP team or Section 504 team and used in accordance with the student's Individualized Education Program (IEP) or Section 504 plan;
  - b. protective devices such as helmets, mitts, and similar devices used to prevent self-injury and in accordance with a student's IEP or Section 504 plan;
  - c. adaptive devices to facilitate instruction or therapy and used as recommended by an occupational therapist or physical therapist, and consistent with a student's IEP or Section 504 plan; or
  - d. positioning or securing devices used to allow treatment of a student's medical needs.
4. "Chemical restraint" means administering medication to a student (including medications prescribed by the student's physician) on an as needed basis for the

sole purpose of involuntarily limiting the student's freedom of movement.

"Chemical restraint" does not include:

- a. prescription medication that is regularly administered to the student for medical reasons other than to restrain the student's freedom of movement (e.g. Asthma-cort, medications used to treat mood disorders or ADHD, Glucagon); or
  - b. the administration of medication for voluntary or life-saving medical procedures (e.g. EpiPens, Diastat).
5. "Prone restraint" means a restraint in which the student being restrained is secured in a prone (i.e., face-down) position.
6. "Seclusion" means the placement of a student alone in a room from which egress is involuntarily prevented. "Seclusion" does not mean:
- a. placement of a student in residential services in the student's room for the night; or
  - b. time-out.
7. "Time-out" is the removal of a student from potentially rewarding people or situations. A time-out is not used primarily to confine the student, but to limit accessibility to reinforcement. In time-out, the student is not physically prevented from leaving the designated time-out area and is effectively monitored by staff.
8. "Emergency" means serious, probable, imminent threat of bodily injury to self or others with the present ability to effect such bodily injury. Emergency includes situations in which the student creates such a threat by abusing or destroying property.
9. "Bodily injury" means physical pain, illness or any impairment of physical or mental condition as defined in C.R.S. 18-1-901 (3)(c).
10. "State Board Rules" mean the State Board of Education rules governing the Administration of the Protection of Persons from Restraint Act, 1 CCR 301-45.
11. "Parent" shall be as defined by the State Board rules.

## **B. Basis for use of restraint**

Restraints shall only be used:

1. In an emergency and with extreme caution; and
2. After:
  - a. the failure of less restrictive alternatives (such as Positive Behavior Supports, constructive and non-physical de-escalation, and re-structuring the environment); or

- b. a determination that such alternatives would be inappropriate or ineffective under the circumstances.
3. Restraints shall never be used as a form of discipline or to control or gain compliance of a student.
4. School personnel shall:
  - a. use restraints only for the period of time necessary and using no more force than necessary; and
  - b. prioritize the prevention of harm to the student.

### **C. Duties related to the use of restraint - general requirements**

When restraints are used, the ERBOCES shall ensure that:

1. no restraint is administered in such a way that the student is inhibited or impeded from breathing or communicating;
2. no restraint is administered in such a way that places excess pressure on the student's chest, back, or causes positional asphyxia;
3. restraints are only administered by ERBOCES staff who have received training in accordance with the State Board rules;
4. opportunities to have the restraint removed are provided to the student who indicates he/she is willing to cease the violent or dangerous behavior;
5. when it is determined by trained ERBOCES staff that the restraint is no longer necessary to protect the student or others (i.e. the emergency no longer exists), the restraint shall be removed; and
6. the student is reasonably monitored to ensure the student's physical safety.

Additionally, in the case of seclusion, staff shall reintegrate the student or clearly communicate to the student that the student is free to leave the area used to seclude the student.

### **D. Proper administration of specific restraints**

1. Chemical restraints shall not be used.
2. Mechanical and prone restraints shall not be used, except in the limited circumstances permitted by state law and described as exceptions in the accompanying policy.
3. Physical restraint



- a. A person administering the physical restraint shall only use the amount of force necessary to stop the dangerous or violent actions of the student.
- b. A restrained student shall be continuously monitored to ensure that the breathing of the student in such physical restraint is not compromised.
- c. A student shall be released from physical restraint within fifteen minutes after the initiation of the restraint, except when precluded for safety reasons.

#### 4. Seclusion

- a. Relief periods from seclusion shall be provided for reasonable access to toilet facilities.
- b. Any space in which a student is secluded shall have adequate lighting, ventilation and size and shall not be any space used by school staff for storage, custodial purposes, or office space
- c. Any space used for student seclusion must have at least one window to monitor students when the door is closed. If an adequate space with a window is not feasible, video camera monitoring must be possible. Continuous monitoring is required throughout the time a student is secluded.
- d. The space must be a safe space free of injurious items.

### **E. Notification requirements**

1. If there is a reasonable probability that restraint might be used with a particular student, appropriate school staff shall notify, in writing, the student's parents, and, if appropriate, the student of:
  - a. the restraint procedures (including types of restraints) that might be used;
  - b. specific circumstances in which restraint might be used; and
  - c. staff involved.
2. For students with disabilities, if the parents request a meeting with school personnel to discuss the notification, school personnel shall ensure that the meeting is convened.
3. The required notification may occur at the meeting where the student's behavior plan or IEP is developed/reviewed.

### **F. Documentation requirements**

1. If restraints are used, a written report shall be submitted within one school day to school administration.

2. The school principal or designee shall verbally notify the parents as soon as possible but no later than the end of the school day that the restraint was used.
3. If a student is restrained for more than one, but less than five minutes, written notice must be given to the student's parent or legal guardian on the day of the restraint. The written notice shall include the date of restraint, student's name, and the number of times the student was restrained that day.
4. If a student is restrained for five minutes or more, a written report based on the findings of the staff review required by paragraph G. below shall be emailed, faxed or mailed to the student's parent within five calendar days of the use of restraint. The written report of the use of restraint shall include:
  - a. the antecedent to the student's behavior if known;
  - b. a description of the incident;
  - c. efforts made to de-escalate the situation;
  - d. alternatives that were attempted;
  - e. the type and duration of the restraint used;
  - f. injuries that occurred, if any; and
  - g. the staff present and staff involved in administering the restraint.
5. A copy of the written report on the use of restraint shall be placed in the student's confidential file.

#### **G. Review of specific incidents of restraint**

1. The ERBOCES shall ensure that a review process is established and conducted for each incident of restraint used. The purpose of this review shall be to ascertain that appropriate procedures were followed and to minimize future use of restraint.
2. The review shall include, but is not limited to:
  - a. staff review of the incident;
  - b. follow up communication with the student and the student's family;
  - c. review of the documentation to ensure use of alternative strategies; and
  - d. recommendations for adjustment of procedures, if appropriate.
3. If requested by the ERBOCES or the student's parents, the ERBOCES shall convene a meeting to review the incident. For students with IEPs or Section 504 plans, such review may occur through the IEP or Section 504 process.

## **H. General review process**

1. The ERBOCES shall ensure that a general review process is established, conducted and documented in writing at least annually. The purpose of the general review is to ascertain that the ERBOCES is properly administering restraint, identifying additional training needs, minimizing and preventing the use of restraint by increasing the use of positive behavior interventions, and reducing the incidence of injury to students and staff.
2. The review shall include, but is not limited to:
  - a. analysis of incident reports, including all reports prepared pursuant to paragraphs F.1 and F.3 above and including, but not limited to, procedures used during the restraint, preventative or alternative techniques tried, documentation, and follow up;
  - b. training needs of staff;
  - c. staff to student ratio; and
  - d. environmental conditions, including physical space, student seating arrangements and noise levels.

## **I. Staff training**

1. The ERBOCES shall ensure that staff utilizing restraint in schools are trained in accordance with the State Board rules.
2. Training shall include:
  - a. a continuum of prevention techniques;
  - b. environmental management;
  - c. a continuum of de-escalation techniques;
  - d. nationally recognized physical management and restraint practices, including, but not limited to, techniques that allow restraint in an upright or sitting position and information about the dangers created by prone restraint;
  - e. methods to explain the use of restraint to the student who is to be restrained and to the student's family; and
  - f. appropriate documentation and notification procedures.
3. Retraining shall occur at a frequency of at least every two years.

(Adoption date)

## **File: JKA - Use of Physical Intervention and Restraint**

### **Use of Physical Intervention and Restraint**

To maintain a safe learning environment, ERBOCES employees may, within the scope of their employment and consistent with state law, use physical intervention and restraint with students in accordance with this policy and accompanying regulation. Such actions shall not be considered child abuse or corporal punishment if performed in good faith and in compliance with this policy and accompanying regulation.

#### **Physical intervention**

Corporal punishment shall not be administered to any student by any ERBOCES employee or volunteer, in accordance with state law.

Within the scope of their employment, ERBOCES employees may use reasonable and appropriate physical intervention with a student, that does not constitute restraint as defined by this policy, to accomplish the following:

1. To quell a disturbance threatening physical injury to the student or others.
2. To obtain possession of weapons or other dangerous objects upon or within the control of the student.
3. For the purpose of self-defense.
4. For the protection of persons against physical injury or to prevent the destruction of property which could lead to physical injury to the student or others.

Under no circumstances shall a student be physically held for more than one minute unless the provisions regarding restraint contained in this policy and accompanying regulation are followed.

#### **Restraint**

For purposes of this policy and accompanying regulation, restraint is defined as any method or device used to involuntarily limit a student's freedom of movement, including but not limited to bodily physical force and seclusion. If property damage may be involved, restraint may only be used when the destruction of property could possibly result in bodily harm to the individual or another person. Restraint shall not include the holding of a student for less than one minute by a ERBOCES employee for the protection of the student or others and other actions excluded from the definition of restraint in state law.

If a student is physically restrained for a period of time longer than one minute, but less than five minutes, the student's parent(s) are required to be notified. The notice

must be given in writing on the same day the restraint occurs, and must include the date of restraint, student's name, and the number of times that day that the student was restrained.

If a student is physically restrained for a period of time longer than five minutes, the school administration shall verbally notify the parent or guardian as soon as possible, but not later than the end of the school day that the restraint was used. Additionally, the school administration shall mail, fax, or e-mail a written report of the incident, including all information required by law, to the parent or legal guardian of the student not more than five calendar days after the use of the restraint on the student.

ERBOCES employees shall not use restraint as a form of discipline or to control or gain compliance from a student. ERBOCES employees are also prohibited from restraining a student by use of a prone restraint, mechanical restraint or chemical restraint, as those terms are defined by applicable state law and this policy's accompanying regulation.

If a student is placed in a seclusion room, the student must be continually monitored. The seclusion room must have at least one window to monitor students when the door is closed. If it is not feasible to utilize a room with a window, monitoring by video camera must be possible. The seclusion room must be a safe space free from injurious items and must not be a space used by school staff for offices, storage, or custodial purposes.

Restraint shall only be administered by ERBOCES employees trained in accordance with applicable State Board of Education rules.

### **Use of Mechanical or Prone Restraints**

The prohibition on the use of mechanical or prone restraints in this policy and accompanying regulation shall not apply to:

1. Certified peace officers or armed security officers working in a school and who meet the legal requirements of C.R.S. 26-20-111 (3); however, no law enforcement officer or armed security official shall use handcuffs on any student unless the student poses an immediate danger to themselves or others or if handcuffs are solely used during a custodial arrest requiring transport.
2. When the student is openly displaying a deadly weapon, as defined in C.R.S. 18-1-901 (3)(e).

(Adoption date)

LEGAL REFS.: C.R.S. [18-1-703](#) (*use of physical force by those supervising minors*)

C.R.S. [18-1-901](#) (3)(e) (*definition of a deadly weapon*)

C.R.S. [18-6-401](#) (1) (*definition of child abuse*)

C.R.S. [19-1-103](#) (1) (*definition of abuse and neglect*)

C.R.S. [22-1-140](#) (definition of corporal punishment, and prohibition against volunteers or employees from imposing corporal punishment on a child)

C.R.S. [22-32-109.1](#) (2)(a) (adoption and enforcement of discipline code)

C.R.S. [22-32-109.1](#) (2)(a)(I)(D) (policy required as part of safe schools plan)

C.R.S. [22-32-109.1](#) (2)(a)(I)(L) (policies for use of restraint and seclusion on students and information on the process for filing a complaint regarding the use of restraint or seclusion shall be included in student conduct and discipline code)

C.R.S. [22-32-109.1](#) (2)(a)(D) (prohibition against corporal punishment shall be included in student conduct and discipline code)

C.R.S. [22-32-109.1](#) (9) (immunity provisions in safe schools law)

C.R.S. [22-32-147](#) (use of restraints on students)

C.R.S. [26-20-101](#) et seq. (Protection of Persons from Restraint Act)

1 CCR [301-45](#) (State Board of Education rules for the Administration of the Protection of Persons from Restraint Act)



## BOARD of DIRECTORS MEETING AGENDA ITEM COVER SHEET

**Board Meeting Date:** December 12, 2023

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

**Title of Agenda Item:** VB – Request to Reconsider Update

**Item Type:**  Action  Discussion  Information

### Background Information, Description of Need:

The *Request to Reconsider* process continues for ER BOCES and Colorado Preparatory Academy Elementary School with the next step to take place at the State Board of Education meeting on December 13, 2023. The SBE will consider a recommendation from the Colorado Department of Education to accept the request to reconsider for both the BOCES and CPA Elementary. We anticipate both requests to be approved based on the information that was shared with our team from the CDE.

### Relevant Data and Expected Outcomes:

A final decision will be made on December 13, 2023. A final update will be provided to the board during the January 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:** December 12, 2023

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

**Title of Agenda Item:** VC – First Review of HSE Programs

**Item Type:**  Action  Discussion  Information

### Background Information, Description of Need:

The Education reEnvisioned BOCES has received two completed Homeschool Enrichment applications; Vertical Skills Academy - Orton Gillingham Tutoring, and Freedom Academy.

**VSA - OG** was reviewed by the ER BOCES team. The following information summarizes the findings from the review.

### Summary:

Vertical Skills Academy (VSA) was established in 2014 to address the need for skilled intervention for students with dyslexia. Founded by Kara Osberg and Audra Chapleski, the academy aims to provide a supportive community for students with dyslexia, offering appropriate intervention while challenging and supporting them. To enhance their program, VSA proposes a homeschool enrichment program called VSA OG Tutoring, specifically designed for **1st-8th grade students with dyslexia**.

VSA OG Tutoring will offer 1:2 or 1:1 Orton Gillingham tutoring, providing specific, sequential, multi-sensory instruction in phonemic awareness, phonics, vocabulary, comprehension, syntax, handwriting, and writing. The program aims to empower students with dyslexia through explicit, evidence-based instruction, helping them reach their full potential. VSA OG Tutoring targets students who may not have financial access to similar programs and emphasizes building understanding, strengths, and self-advocacy skills.

The teachers undergo yearly professional development in Orton Gillingham techniques and evidence-based practices, supporting the mission and vision of the program. The Board of Directors, composed of current parents, local businesspeople, and educational professionals, oversees the program, ensuring accountability, evaluation of the Head of School, budget creation, policy development, and overall support for VSA OG Tutoring.

The board, led by President Christina Griggs, Vice President Becky Kalahiki, Treasurer Jeanne Godaire, Secretary Mandy Harris, and At-large members Dr. Brian Wolff and Marnie Steffe, also serves as the board for VSA OG Tutoring Homeschool program. Amy Thomas serves as the Homeschool Director. The





long-term vision for VSA is to become a model program, fostering success and confidence in various aspects of learning for students with dyslexia.

**Application Strengths:**

VSA-OG Tutoring offers students the opportunity to receive dyslexia tutoring for one hour per day free of charge through a homeschool enrichment program. The HSE offering provides significant cost savings to families who would otherwise have to pay for the tutoring from a private practice.

VSA-OG Tutoring is aligned with the Vertical Skills Academy, which will allow students to participate in the HSE program and continue their school day in a familiar environment if they choose. The HSE program is designed to meet the requirements of 90 hours per semester of contact time between the instructor and student in a small student-to-teacher ratio setting. This model allows students to receive intensive therapy and continue their education as needed.

VSA-OG Tutoring provided a balanced budget that demonstrates the resources received through public funding will support the services provided through the prescribed model.

**Application Challenges:**

The application fails to demonstrate how VSA-OG Tutoring will operate independently of the Vertical Skills Academy. As an HSE receiving public funds, the organization must be identifiable in practice. The application enmeshes the organizations both in the educational program and in operation plans.

In addition, the application does not describe clear goals and objectives that will be met by operating the program. The application is not clear on who will deliver the instruction (contractor or in-house instructor) or where the instruction will take place (facility section was not completed).

Finally, a review of the application does not make it clear how parents will navigate the requirements of choosing homeschooling as their first method of education for their child. As such, parents may not be aware of their responsibilities as the teacher of record. As a tutoring program, VSA-OG can only supplement attendees' total education.

**Freedom Academy** was reviewed by the ER BOCES Director of Operations. The full review was not conducted as the application did not yet meet the requirements for a complete application.

**Summary:**

Freedom Academy Homeschool Enrichment Program offers a comprehensive, electives-based curriculum for students from kindergarten to 8th grade, attracting learners from various cities in Colorado. The program covers a range of subjects, including Art, Life Skills, STEM, Science, History, Geography, Music, Social Studies, and Physical Education. The organization emphasizes the importance of exposing students to diverse topics to foster a lifelong love of learning.



Managed by a licensed educator serving as the Director, Freedom Academy operates under a board consisting of three members. The program sets specific goals to measure success:

Goal 1: Ensure that students attend classes at least 90% of the time, allowing for flexibility due to sickness, travel, and family commitments. Attendance is recorded daily through the Student Information System, Gradelink, and uploaded weekly to Synergy.

Goal 2: Aim for 95% parent satisfaction with the program. Parent surveys are conducted biannually to assess satisfaction with operations, course offerings, teachers, and overall value.

Goal 3: Ensure 100% of students exhibit adequate reading growth, measured by the DIBELS test administered three times a year. This aligns with the program's commitment to meeting the educational needs of homeschooled and alternative education students in Colorado.

Freedom Academy positions itself as a growing community, accommodating students of diverse backgrounds and abilities. With a low student-to-teacher ratio, the program encourages a safe and enjoyable learning environment where creativity is nurtured, mistakes are accepted, and risk-taking is encouraged. Founded by a group of parents seeking an alternative educational experience for their children, Freedom Academy aims to expand its student population, making the enrichment program an affordable option for all families. **Approximately 75% of the current 120 K-6 students** are estimated to have an interest in enrolling in the program.

#### **Application Strengths:**

The application seeks to provide enrichment opportunities for a wide range of students. Students will take two “elective” (enrichment) courses each semester while meeting the 90 hours of contact time requirement.

Freedom Academy seeks to offer low student-to-teacher ratios and encourages a safe learning environment.

#### **Application Challenges:**

The application is very wide in scope. The course offerings range beyond elective classes and into core content while the goals for student outcomes are not addressed. It is unclear who the target student population might be and the application does not identify a core group of students who intend to enroll.

The Freedom Academy application identifies 120 “current” students who may have an interest in attending the HSE. There is not enough information provided to understand where the current students are attending or why they might be interested in selecting a homeschool enrichment program as their primary choice for education.

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

The Executive Director of Education Operations will meet with the applicants to review identified gaps in the application and work with them to clarify and improve the content prior to the January board



meeting. A recommendation to approve or deny the application will be provided to the board prior to the January 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:** December 12, 2023

**Prepared by:** Annette Ridgway

**Title of Agenda Item:** V.D.-2023-2024 Preliminary Amended Budget

**Item Type:**     Action     Discussion     Information

**Background Information, Description of Need:**

Colorado Revised Statute 22-44-110(5) indicates that “After the adoption of the budget, the board may review and change the budget, with respect to both revenues and expenditures at any time prior to January 31 of the fiscal year for which the budget was adopted.” This item is presented in compliance with statutory guidance.

**Relevant Data and Expected Outcomes:**

Differences from the Original Budget to the Preliminary Amended Budget:

- The October 2023 student count finalized 9 students lower than the count reflected in the Original Budget. While the net decrease is minor, the mix of students in ERBOCES schools and programs shifted significantly. Most notably, Multi-District Online Schools, funded at the lower On-Line Per Pupil Revenue (PPR) amount, dropped by 175 students, offset by increases in schools and programs funded at the higher In-Person PPR amount. Although the student count decreased, the mix change resulted in a \$14K increase in Program Revenue.

	FY 23-24		
	Full-Time Equivalent Student Count		
	Original Budget	Amended Budget	Increase/(Decrease)
Brick & Mortar Schools	190	205	15
Homeschool Enrichment Programs	1,266	1,485	219
Individualized Contracted Education	105	37	(68)
Multi-District Online Schools	4,006	3,831	(175)
<b>Total</b>	<b>5,567</b>	<b>5,558</b>	<b>(9)</b>

- Program Revenue increased an additional \$81K for an anticipated 0.5% increase in the In-Person PPR amount. Revised PPR information has not been published by the CDE. Revised PPR information will be available and incorporated in the Amended Budget prior to board approval in January.



- The Program Revenue increases noted above were offset by the corresponding expense increase of \$152K for contracted Professional-Educational Services.
- Other changes to Revenue include:
  - The yield on Investments is trending ~1.5% higher than forecasted for an additional \$106K of interest income.
  - An accelerated loan repayment schedule for Colorado Homeschool Enrichment program increased Earnings on Investments by \$100K.
  - Grant Revenue increased by \$1.3M primarily for new awards for High Impact Tutoring (\$500K) and School Health Professional Grant (\$368K) and a higher than anticipated ECEA allocation (\$326K).
- Other changes to Expenses include:
  - \$4K Increase in Salaries & Benefits expense for annual benefits rate adjustments.
  - \$30K Increase in Professional Services for a Consultant to support assessments.
  - \$1.3M Increase in Grant Expense to offset the Grant Revenue items noted above.

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

No motion is requested at this time. The final 2023-2024 Amended Budget will be presented for board approval before January 31, 2023.



**Education reEnvisioned BOCES**  
**2023-2024 Preliminary Amended Budget**  
**General**

		FY 22-23	FY 23-24	FY 23-24				
		Actual	Original Budget	Prelim Amended Budget	Change-Amended to Original Budget	% Change	Comments	
<b>ENROLLMENT--Student Full-Time Equivalent (sFTE)</b>								
sFTE	In-Person	542.0	1,561.0	1,727.0	166.0	10.6%		
sFTE	On-Line	3,723.5	4,006.0	3,831.0	(175.0)	-4.4%		
	<b>Total sFTE</b>	<b>4,265.5</b>	<b>5,567.0</b>	<b>5,558.0</b>	<b>(9.0)</b>	<b>-0.2%</b>		
	YoY % Change	3%	31%	30%				
<b>FUNDING--Per Pupil Rate (PPR)</b>							PPR	sFTE
							Variance	Variance
PPR	In-Person	9,235.35	10,188.47	10,235.24	46.77	0.5%	80,768	1,691,286
PPR	On-Line	8,685.02	9,586.36	9,586.36	(0.00)	0.0%	(12)	(1,677,613)
	<b>Avg PPR</b>	<b>8,754.95</b>	<b>9,755.19</b>	<b>9,787.98</b>	<b>32.79</b>	<b>0.3%</b>		
	YoY % Change	6%	11%	12%				
<b>PROGRAM REVENUE</b>	<b>Program Revenue</b>	<b>37,344,232</b>	<b>54,307,163</b>	<b>54,401,592</b>	<b>94,430</b>	<b>0.2%</b>	<b>80,756</b>	<b>13,673</b>
	YoY % Change	9%	45%	46%				
<b>CONTRACTED EDU SVCS</b>	<b>Professional-Educational Services</b>	<b>35,136,882</b>	<b>51,180,117</b>	<b>51,331,645</b>	<b>151,528</b>	<b>0.3%</b>		
	% Program Revenue, Instruction	94.1%	94.2%	94.4%				
<b>ERBOCES REVENUE</b>	<b>ERBOCES Program Revenue</b>	<b>2,207,350</b>	<b>3,127,046</b>	<b>3,069,947</b>	<b>(57,099)</b>	<b>-1.8%</b>		
	Earnings on Investments	310,796	314,000	544,391	230,391	73.4%	\$106K Higher Yield, \$124K accelerated loan repayment	
	Other Revenue	80,190	-	-	-	-		
	<b>Total ERBOCES Revenue</b>	<b>2,598,336</b>	<b>3,441,046</b>	<b>3,614,339</b>	<b>173,292</b>	<b>5.0%</b>		
<b>ERBOCES EXPENSES</b>	<b>Salaries &amp; Benefits</b>	<b>496,025</b>	<b>627,500</b>	<b>631,400</b>	<b>3,900</b>	<b>0.6%</b>	Benefit Rate Increases	
	Professional Services	305,494	431,100	461,100	30,000	7.0%	Consultant services to support assessments	
	Building Rent, Utilities & Maintenance	19,898	21,300	21,300	-	0.0%		
	Insurance	71,835	93,600	93,600	-	0.0%		
	Technical Services	92,509	83,200	83,200	-	0.0%		
	Capital Asset Expenditures	-	-	-	-	-		
	School Startup Loans	225,000	300,000	300,000	-	0.0%		
	Special Projects	91,072	300,000	300,000	-	0.0%		
	Other	45,640	50,400	50,400	-	0.0%		
	<b>Total ERBOCES Expenses</b>	<b>1,347,473</b>	<b>1,907,100</b>	<b>1,941,000</b>	<b>33,900</b>	<b>1.8%</b>		
	% Program Revenue	4%	4%	4%				
<b>FUND BALANCE</b>	<b>Change</b>	<b>1,250,862</b>	<b>1,533,946</b>	<b>1,673,339</b>	<b>139,392</b>	<b>9.1%</b>		
	Grant Change	(4,722)	-	-	-	-		
	Beg Fund Balance	3,484,192	4,319,273	4,730,332	411,060	9.5%	Higher FY2223 Ending Fund Bal	
	<b>Ending Fund Balance</b>	<b>4,730,332</b>	<b>5,853,219</b>	<b>6,403,671</b>	<b>550,452</b>	<b>9.4%</b>		
	% of Revenue	12.5%	10.2%	10.8%				
<b>RESERVES</b>	<b>3% TABOR</b>	<b>1,223,000</b>	<b>1,729,814</b>	<b>1,777,551</b>	<b>47,737</b>	<b>2.8%</b>	3% Revenue	
	School Startup Loans	-	-	-	-	-		
	New-School PPR Jul-Nov	1,450,000	3,600,000	3,600,000	-	0.0%		
	Assigned Fund Balance	2,673,000	5,329,814	5,377,551	47,737	0.9%		
	Unassigned Fund Balance	2,057,332	523,405	1,026,120	502,715	96.0%		
	<b>Ending Fund Balance</b>	<b>4,730,332</b>	<b>5,853,219</b>	<b>6,403,671</b>	<b>550,452</b>	<b>9.4%</b>		



**Education reEnvisioned BOCES**  
**2023-2024 Preliminary Amended Budget**  
**Grant**

	FY 22-23	FY 23-24	FY 23-24	Change-		
	Actual	Original Budget	Prelim Amended Budget	Amended to Original Budget	% Change	Comments
<b>REVENUE</b>						
3130 ECEA-State Special Education	1,501,534	1,540,000	1,865,964	325,964	17%	Allocation greater than anticipate
3150 ECEA-State Gifted & Talented	66,292	69,700	73,243	3,543	5%	
3183 EARSS-Expelled At Risk Student Services	184,000	184,000	184,000	-	0%	
3204 HB12-1345	88,251	87,000	85,686	(1,314)	-2%	
3218 School Health Professional Grant	-	-	368,000	368,000	100%	New grant for K12
3228 ECEA Gifted Universal Screening and Qualified Personnel	3,366	-	-	-		
3235 Additional At-Risk Funding	21,027	-	-	-		
3239 Computer Science Education Grant	-	10,000	9,923	(77)	-1%	
3259 READ Act	172,270	180,000	180,000	-	0%	
3272 CEEI-Concurrent Enrollment Expansion& Innovation	35,912	-	-	-		
3273 CCSG-Connecting Colorado Students Grant	-	-	-	-		
3276 High Impact Tutoring	-	-	500,000	500,000	100%	New grant for K12
3281 One-Time Mitigation At-Risk Funding	-	-	-	-		
3898 PERA	32,486	10,000	10,000	-	0%	
4012 CARES Act-Coronavirus Relief Fund	-	-	-	-		
4027 IDEA Part B-Federal Special Education	601,539	735,000	735,000	-	0%	
4041 Federal Impact Aid	4,236	2,000	5,000	3,000	60%	More families, greater survey par
4418 Supp ESSER III	69,025	11,000	11,000	-	0%	
4419 ESSER II Supplemental-Coronavirus Relief	-	-	-	-		
4436 ESSER III ARP, Early-Service Educator Mentoring Program	-	75,000	52,900	(22,100)	-42%	Award less than anticipated
4437 ESSER III ARP 9.5% State Set-Aside,EASI	10,000	-	-	-		
5010 EASI-Empowering Action for School Improvement	195,000	135,600	150,000	14,400	10%	Allocation greater than anticipate
5425 ESSER Supp Revenue-Coronavirus Relief	-	-	-	-		
7903 GenCyber	-	-	-	-		
8174 SEFP-Student Engagement and Family Partnership	14,935	-	-	-		
8425 ARP HCY-American Rescue Plan Homeless Children and Youth	39,262	-	75,000	75,000	100%	Additional funding awarded
<b>TOTAL REVENUE</b>	<b>3,039,135</b>	<b>3,039,300</b>	<b>4,305,716</b>	<b>1,266,416</b>	<b>29%</b>	



**Education reEnvisioned BOC**  
**2023-2024 Preliminary Amended Budget**  
**Enrollment**

		FY 22-23	FY 23-24	FY 23-24				
		Actual	Original Budget	Prelim Amended Budget	Change-Amended to Original Budget	% Change	Comment	Current Student Count-PT=1, PPR Type
School/Program Type	School/Program Name	Total sFTE*	Total sFTE*	Total sFTE*				
B&M-Brick & Mortar, HSE-Homeschool	Ascend	72.5	100.0	89.5	(10.50)	-11%		93.0 In-Person
Enrich, ICE-Indiv	Orton Academy	94.0	90.0	115.5	25.50	28%		116.0 In-Person
Contracted Edu, MDOL-Multi District Online	CHE	88.0	238.0	371.5	133.50	56%		743.0 In-Person
	Columba			100.5	100.50			201.0 In-Person
	Crossroads		6.5	4.5	(2.00)	-31%		9.0 In-Person
	<del>didaskoPods</del>		5.0		(5.00)	-100%	Withdrew	- In-Person
	Falcon Aerolab		50.0	54.0	4.00	8%		108.0 In-Person
	FBR (Windmill)		10.0	6.0	(4.00)	-40%		12.0 In-Person
	<del>Field Academy</del>		5.0		(5.00)	-100%	Withdrew	- In-Person
	Front Range Academy		80.0	61.0	(19.00)	-24%		122.0 In-Person
	FWC Academy		45.0	128.0	83.00	184%		256.0 In-Person
	Good Counsel		37.5	27.5	(10.00)	-27%		55.0 In-Person
	Haven School	161.5	187.0	191.0	4.00	2%		382.0 In-Person
	Havern		45.0	36.5	(8.50)	-19%		73.0 In-Person
	Heartseed Wildschooling		5.0	4.0	(1.00)	-20%		8.0 In-Person
	La Luz	8.5	11.0	11.0	-	0%		22.0 In-Person
	Literacy First		10.0	12.5	2.50	25%		25.0 In-Person
	Novastar			5.0	5.00			10.0 In-Person
	Pikes Peak Academy		25.0	25.0	-	0%		50.0 In-Person
	Prenda	12.5	25.0	10.5	(14.50)	-58%		21.0 In-Person
	Real Red Riding Hoods		10.0	11.0	1.00	10%		22.0 In-Person
	Regional Education Service		12.5	51.0	38.50	308%		102.0 In-Person
	RIA	74.0	224.0	263.5	39.50	18%		527.0 In-Person
	RIA APA		15.0	6.5	(8.50)	-57%		13.0 In-Person
	<del>Skills</del>		3.5		(3.50)	-100%	Withdrew	In-Person
	<del>South Metro Arma-Dei</del>		7.5		(7.50)	-100%	Withdrew	In-Person
	Summit Homeschool Acaderr	19.5	40.0	45.5	5.50	14%		91.0 In-Person
	Twelve Stones		76.0	15.0	(61.00)	-80%		30.0 In-Person
	Valley Academy		92.5	44.0	(48.50)	-52%		88.0 In-Person
	<del>Williamsburg Learning</del>	1.0			-		Combined with WAC	In-Person
	<del>FWC Academy</del>		20.0		(20.00)	-100%	Withdrew	- In-Person
	<del>ICE Opportunity</del>		20.0		(20.00)	-100%	Not Realized	In-Person
	NCLA	13.0	25.0	27.0	2.00	8%		27.0 In-Person
	Parkhill		20.0	10.0	(10.00)	-50%		10.0 In-Person
	<del>Skills</del>		20.0		(20.00)	-100%	Withdrew	In-Person
MDOL	Connections	783.0	1,094.0	924.0	(170.00)	-16%		924.0 On-Line
MDOL	CPA	2,517.0	2,362.0	2,308.0	(54.00)	-2%		2,314.0 On-Line
MDOL	PPOS	365.0	310.0	378.5	68.50	22%		379.0 On-Line
MDOL	WAC	56.0	240.0	220.5	(19.50)	-8%		223.0 On-Line
<b>Total</b>		<b>4,265.5</b>	<b>5,567.0</b>	<b>5,558.0</b>	<b>(9.0)</b>	<b>-0.2%</b>		<b>7,056.0</b>
YoY % Change			31%	30%				
School/Program Count		14	36	31				
YoY % Change			157%	121%				





## BOARD of DIRECTORS MEETING AGENDA ITEM COVER SHEET

**Board Meeting Date:** December 12, 2023

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

**Title of Agenda Item:** VII A - Education and Operations Report

**Item Type:**  Action  Discussion  Information

### Background Information, Description of Need:

#### Operations Team

- October Count is officially closed. We worked closely with our D49 partners to ensure all student information was reported accurately and timely. Stephenie Osman was in Colorado in early December. While she was here, we were able to bring goodies to the D49 Data team to show our appreciation for their continuous support.
- We currently are working on the December count which is centered around Special Education and ensures appropriate funding for students with special needs in our BOCES. This process wraps up on December 10.
- We are preparing for ACCESS testing, annual testing completed for students who are learning English as a second language. We also are working to prepare for CMAS testing that takes place in the Spring of 2024.
- We are actively working with 15 different applicants for Homeschool Enrichment Programs. The applications are expected over the next two months.
- The Empowering Action for School Improvement (EASI) grant was completed and submitted to the CDE. Colorado Preparatory Academy and Orton Academy will be participating in the grant that provides resources for improving reading instruction (CPA) and Turnaround School Leadership training (Orton).

#### Administrative Unit Work

- The BOCES staff met with all schools regarding Special Programs in order to begin completing the Indicator 8 Parent Satisfaction Survey, preparing for the December Count submission with CDE, and reviewing individual student plans for compliance.
- Site Visits



- The BOCES staff began the site visit process for 2023-2024. Alpine International Prep Academy Homeschool Enrichment, Valley Academy Homeschool Enrichment, Orton Academy, Colorado Preparatory Academy Elementary School and Real Red Riding Hoods Forest School Homeschool Enrichment were all completed in the month of November. 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 requested at this time.



## BOARD of DIRECTORS MEETING AGENDA ITEM COVER SHEET

**Board Meeting Date:** December 12, 2023

**Prepared by:** Annette Ridgway

**Title of Agenda Item:** VII.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 November 30, 2023:

Actual funding for July to November is calculated on the previous year's October student count. October 2022 student count was 4,308. The 2023-2024 budget is based on a student count of 5,567. This difference in student count leads to significant actual to budget variances for program revenue and Professional-Educational Services Expense for the first five months of the fiscal year. The fiscal year-to-date funding adjustment in December, for student count and PPR changes, will bring actuals in alignment with budget.

ERBOCES pre-funded 474 students enrolled in newly authorized programs.



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

		11/30/2023			General Fund 11/30/2023	YTD			
		Original Budget	Actual	Variance to Original Budget	Month Comments	Original Budget	Actual	Variance to Original Budget	YTD Comments
		11	11	11		11	11	11	5
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)	(4,304,629) v
	sFTE On-Line	4,006.0	3,761.0	(245.0)	-\$195,722 v	4,006.0	3,761.0	(245.0)	(978,608) 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)	-\$5,283,237 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	\$2,798 r
	PPR On-Line	9,586.36	9,554.06	(32.30)	-\$10,123 r	9,586.36	9,554.06	(32.30)	-\$50,617 r
					-\$9,564 r				-\$47,818 r
					-\$1,066,211 t				-\$5,331,055 t
PROGRAM REVENUE	Program Revenue	4,525,597	3,459,386	(1,066,211)	Actual Funding calculation based on Oct 2022 student count	22,627,985	17,296,929	(5,331,055)	Actual Funding calculation based on Oct 2022 student count
Less:									
CONTRACTED EDU SVCS	Professional-Educational Services	4,265,010	3,707,367	557,643	Prefunding 458 sFTEs	21,325,049	18,330,741	2,994,308	Prefunding 458 sFTEs
	% Program Revenue	94%	107%			94%	106%		
ERBOCES REVENUE	ERBOCES Program Revenue	260,587	(247,981)	(508,568)	Prefunding 473.5 sFTE	1,302,935	(1,033,812)	(2,336,747)	Prefunding 473.5 sFTE
	Earnings on Investments	26,167	86,806	60,639		130,833	224,844	94,010	-
	Other Revenue	-	-	-		-	-	-	
	Total ERBOCES Revenue	286,754	(161,175)	(447,929)		1,433,769	(808,968)	(2,242,737)	
Less:									
ERBOCES EXPENSES	Salaries & Benefits	50,719	48,182	2,536		251,926	242,125	9,801	
	Professional Services	39,319	42,379	(3,059)		155,864	159,923	(4,059)	
	Building Rent, Utilities & Maintenanar	1,775	1,804	(29)		8,875	6,474	2,401	
	Insurance	1,026	-	1,026		86,419	84,914	1,504	
	Technical Services	4,463	2,781	1,682		51,959	43,787	8,172	
	Capital Asset Expenditures	-	-	-		-	-	-	
	School Startup Loans	7,083	-	7,083	Timing	250,417	215,000	35,417	Timing
	Special Projects	25,000	2,020	22,980	Timing	125,000	41,769	83,231	Timing
	Other	3,783	4,753	(970)		23,917	25,273	(1,356)	
	Total ERBOCES Expenses	133,169	101,919	31,250		954,376	819,264	135,113	
	% Program Revenue	3%	3%			4%	5%		
FUND BALANCE	Change	153,585	(263,094)	(416,679)		479,393	(1,628,232)	(2,107,625)	
SUMMARY	Total Revenue	4,551,764	3,546,192	(1,005,572)		22,758,818	17,521,773	(5,237,045)	
	Total Expenses	4,398,178	3,809,286	588,893		22,279,425	19,150,005	3,129,421	
	Change	153,585	(263,094)	(416,679)		479,393	(1,628,232)	(2,107,625)	



**EDUCATION reENVISIONED BOCES**  
**2023-2024 Grant Revenue & Expense**  
**11/30/2023**

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	-	-	-	91,141	-	-	-	-	-	-	-	-	91,141	184,000
3204 HB12-1345 BOCES State Edu Priorities	-	-	-	-	85,686	-	-	-	-	-	-	-	85,686	87,000
3218 School Health Prof Grant Revenue	-	-	-	-	368,000	-	-	-	-	-	-	-	368,000	-
3239 Computer Science Education Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
3259 READ Act	-	-	-	-	-	-	-	-	-	-	-	-	-	180,000
3276 High Impact Tutoring	-	-	-	500,000	-	-	-	-	-	-	-	-	500,000	-
3898 PERA	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
4027 IDEA Part B-Federal Special Education	-	-	-	-	-	-	-	-	-	-	-	-	-	735,000
4041 Federal Impact Aid	-	-	-	-	5,826	-	-	-	-	-	-	-	5,826	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	-	-	-	-	52,373	-	-	-	-	-	-	-	52,373	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	-	-	-	-	15,852	-	-	-	-	-	-	-	15,852	-
<b>Total Revenue</b>	<b>2,250</b>	<b>1,865,964</b>	<b>75,427</b>	<b>591,141</b>	<b>527,737</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,062,519</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	-	-	-	-	73,215	-	-	-	-	-	-	-	73,215	184,000
3204 HB12-1345 BOCES State Edu Priorities	-	-	84,968	-	400	-	-	-	-	-	-	-	85,368	87,000
3218 School Health Prof Grant Revenue	-	-	-	-	29,810	-	-	-	-	-	-	-	29,810	-
3239 Computer Science Education Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
3259 READ Act	1,424	-	2,268	-	-	-	-	-	-	-	-	-	3,692	180,000
3276 High Impact Tutoring	-	-	-	-	68,944	-	-	-	-	-	-	-	68,944	-
3898 PERA	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
4027 IDEA Part B-Federal Special Education	18,354	18,145	30,865	20,493	20,080	-	-	-	-	-	-	-	107,936	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	-	-	-	1,150	650	-	-	-	-	-	-	-	1,800	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>21,643</b>	<b>193,099</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>378,891</b>	<b>3,039,300</b>



**Education reEnvisioned BOCES**  
**2023-2024 Balance Sheet**  
**11/30/2023**

	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	292,743	210,405	-	-	-	-	-	-	-	(82,337)
8102 Cash on hand	40,644	40,644	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	5,495,562	5,585,217	-	-	-	-	-	-	-	89,656
8131 Interfund loans receivable	1,308	1,308	1,308	1,308	1,308	1,308	-	-	-	-	-	-	-	-
8132 Interfund accounts receivable	297,106	297,106	297,106	297,106	395,092	395,092	-	-	-	-	-	-	-	-
8142 Grants Receivable	-	-	-	188,226	188,226	70,409	-	-	-	-	-	-	-	(117,817)
8153 Other accounts receivable	188,226	190,476	54,916	(144,308)	(186,042)	-	-	-	-	-	-	-	-	186,042
8181 Prepaid expenses	24,462	24,462	24,462	-	-	-	-	-	-	-	-	-	-	-
8231 Buildings and building improvement:	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<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>6,227,532</b>	<b>6,303,076</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75,544</b>
<b>LIABILITIES</b>														
7401 Interfund loan payable	(146,963)	(146,963)	(146,963)	(146,963)	(146,963)	(146,963)	-	-	-	-	-	-	-	-
7402 Interfund accounts payable	(151,451)	(151,451)	(151,451)	(151,451)	(249,436)	(249,436)	-	-	-	-	-	-	-	-
7421 Accounts payable	(198,100)	(197,525)	(3,609)	-	-	(3,999)	-	-	-	-	-	-	-	(3,999)
7461 Accrued salaries and benefits	(59,536)	(59,536)	(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)	(31,350)	(31,350)	-	-	-	-	-	-	-	-
7499 Other current liabilities	(26,063)	(2,184,063)	(4,342,063)	(6,500,063)	(26,063)	(26,063)	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>(613,462)</b>	<b>(2,770,887)</b>	<b>(4,734,971)</b>	<b>(6,889,362)</b>	<b>(513,348)</b>	<b>(517,347)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,999)</b>
<b>EQUITY</b>														
6710 Non-spendable Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6721 Contributed capital	(1,223,000)	(1,223,000)	(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)	(4,491,184)	(4,562,729)	-	-	-	-	-	-	-	(71,545)
<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>(5,714,184)</b>	<b>(5,785,729)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(71,545)</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>(6,227,532)</b>	<b>(6,303,076)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(75,544)</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**  
**11/30/2023**

	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	17,296,929
Other Revenue	561,295	424,343	769,443	1,272,709	2,822,537	3,409,095	3,353,300	3,287,363
<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>20,584,292</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	18,709,632
Supporting services	1,779,440	1,114,041	1,394,503	2,602,415	1,863,718	1,679,749	1,907,100	819,264
<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>19,528,895</b>
% Revenue for Instruction	88%	92%	91%	91%	93%	93%	94%	91%
% Revenue for Supporting Services	12%	8%	9%	9%	7%	7%	6%	9%
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>1,055,396</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
<b>Fund balance, ending</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>5,785,729</b>
<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	4,055,915
<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>5,785,729</b>