



Education reEnvisioned BOCES
2022-2023 Budget to Actual Variance Analysis
General Fund
1/31/2023

		1/31/2023				YTD					
		Original Budget	Amended Budget	Actual	Variance to Amend Budget B/(W)	Month Comments	Original Budget	Amended Budget	Actual	Variance to Amend Budget B/(W)	YTD Comments
		1	1	1	1		1	1	1	1	7
ENROLLMENT--Student Full-Time Equivalent (sFTE)											
	sFTE In-Person	480.5	544.5	542.0	(2.5)	(1,924) v	480.5	544.5	542.0	(2.5)	(13,468) v
	sFTE On-Line	3,824.0	3,721.0	3,723.5	2.5	\$1,809 v	3,824.0	3,721.0	3,723.5	2.5	12,666 v
	Total sFTE	4,304.5	4,265.5	4,265.5	-	-\$115 v	4,304.5	4,265.5	4,265.5	-	-\$803 v
FUNDING--Per Pupil Rate (PPR)											
	PPR In-Person	9,212.57	9,235.40	9,235.40	-	\$0 r	9,212.57	9,235.40	9,235.40	-	\$0 r
	PPR On-Line	8,685.66	8,685.09	8,685.09	-	\$0 r	8,685.66	8,685.09	8,685.09	-	\$0 r
						\$0 r					\$0 r
						-\$115 t					-\$803 t
PROGRAM REVENUE	Program Revenue	3,136,717	3,112,273	3,112,043	(229)		21,957,018	21,784,533	21,784,303	(229)	
Less:											
CONTRACTED EDU SVCS	Professional-Educational Services	2,952,360	2,928,617	2,928,097	520		20,666,519	20,493,196	20,492,676	520	
	% Program Revenue	94%	94%	94%			94%	94%	94%		
ERBOCES REVENUE											
	ERBOCES Program Revenue	184,357	183,655	183,947	291		1,290,499	1,291,336	1,291,627	291	
	Earnings on Investments	417	7,067	32,075	25,007	Timing, yield higher than plan	2,917	128,663	153,670	25,007	Timing, yield higher than plan
	Other Revenue	-	-	-	-		-	45,000	45,000	-	
	Total ERBOCES Revenue	184,774	190,723	216,022	25,299		1,293,416	1,464,999	1,490,297	25,299	
Less:											
ERBOCES EXPENSES											
	Salaries & Benefits	42,165	42,989	40,166	2,823		295,156	306,035	303,212	2,823	
	Professional Services	23,314	33,394	17,411	15,984	Timing	163,195	160,192	144,209	15,984	Timing
	Building Rent, Utilities & Maintenance	1,377	1,369	1,445	(76)		9,637	9,673	9,749	(76)	
	Insurance	1,738	1,184	512	672		79,213	71,981	71,309	672	
	Technical Services	3,020	4,343	485	3,858		87,118	80,503	76,645	3,858	
	Capital Asset Expenditures	-	-	-	-		-	-	-	-	
	School Startup Loans	-	-	-	-		-	225,000	225,000	-	
	Special Projects	16,667	38,013	11,791	26,223	Timing	116,667	84,933	58,710	26,223	Timing
	Other	1,969	2,361	2,741	(380)		23,906	26,944	27,324	(380)	
	Total ERBOCES Expenses	90,249	123,654	74,551	49,103		774,891	965,262	916,158	49,103	
	% Program Revenue	3%	4%	2%			4%	4%	4%		
FUND BALANCE	Change	94,525	67,069	141,471	74,402		518,525	499,737	574,139	74,402	
SUMMARY											
	Total Revenue	3,137,134	3,119,340	3,144,118	24,778		21,959,935	21,958,195	21,982,973	24,778	
	Total Expenses	3,042,609	3,052,271	3,002,648	49,624		21,441,410	21,458,458	21,408,834	49,624	
	Change	94,525	67,069	141,471	74,402		518,525	499,737	574,139	74,402	



EDUCATION reENVISIONED BOCES
2022-2023 Grant Revenue & Expense
1/31/2023

	7	8	9	10	11	12	1	2	3	4	5	6		Original Budget	Amended Budget
	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Total		
REVENUE															
ECEA-State Special Education	1,483,856	-	-	-	-	-	-	-	-	-	-	-	1,483,856	1,482,000	1,482,000
ECEA-State Gifted & Talented	-	-	66,292	-	-	-	-	-	-	-	-	-	66,292	96,000	67,000
EARSS-Expelled At Risk Student Services	-	184,000	-	-	-	-	-	-	-	-	-	-	184,000	108,000	184,000
HB12-1345 BOCES State Edu Priorities	-	23,455	86,223	-	-	-	-	-	-	-	-	-	109,678	85,000	110,000
ECEA Gifted Universal Screening and Qualified Pers	-	-	3,366	-	-	-	-	-	-	-	-	-	3,366	13,500	5,000
READ Act	-	-	-	-	172,270	-	-	-	-	-	-	-	172,270	204,000	173,000
CEEI-Concurrent Enrollment Expansion& Innovation	-	35,912	-	-	-	-	-	-	-	-	-	-	35,912	-	36,000
IDEA Part B-Federal Special Education	-	10,734	-	-	-	170,887	-	-	-	-	-	-	181,621	569,800	675,000
Federal Impact Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ESSER III Supplemental-Coronavirus Relief	-	-	2,086	-	-	-	-	-	-	-	-	-	2,086	-	80,000
ESSER III ARP 9.5% State Set-Aside,EASI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
EASI-Empowering Action for School Improvement	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	50,000
ESSER Supp Revenue-Coronavirus Relief	(5,074)	5,074	-	-	-	-	-	-	-	-	-	-	-	-	-
SEFP-Student Engagement and Family Partnership	(781)	781	-	-	-	-	-	-	-	-	-	-	-	-	20,000
ARP HCY-Amer Rescue Plan Homeless Children & Youth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,000
Total Revenue	1,478,001	259,956	157,967	-	172,270	170,887	-	-	-	-	-	-	2,239,081	2,608,300	2,932,000
EXPENSE															
ECEA-State Special Education	-	-	-	-	-	-	-	-	-	-	-	-	-	1,482,000	1,482,000
ECEA-State Gifted & Talented	-	-	-	213	-	-	-	-	-	-	-	-	213	96,000	67,000
EARSS-Expelled At Risk Student Services	-	-	-	-	-	-	-	-	-	-	-	-	-	108,000	184,000
HB12-1345 BOCES State Edu Priorities	79,751	-	-	-	-	-	-	-	-	-	-	-	79,751	85,000	110,000
ECEA Gifted Universal Screening and Qualified Pers	9,395	(9,395)	8,643	-	-	-	-	-	-	-	-	-	8,643	13,500	5,000
READ Act	1,359	2,110	-	-	-	-	-	-	-	-	-	-	3,469	204,000	173,000
CEEI-Concurrent Enrollment Expansion& Innovation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,000
IDEA Part B-Federal Special Education	20,683	22,721	20,925	13,853	13,894	195,430	13,680	-	-	-	-	-	301,186	569,800	675,000
Federal Impact Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ESSER III Supplemental-Coronavirus Relief	-	-	-	-	2,086	-	-	-	-	-	-	-	2,086	-	80,000
ESSER III ARP 9.5% State Set-Aside,EASI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
EASI-Empowering Action for School Improvement	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	50,000
ESSER Supp Revenue-Coronavirus Relief	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SEFP-Student Engagement and Family Partnership	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000
ARP HCY-Amer Rescue Plan Homeless Children & Youth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,000
Total Expense	111,188	15,436	29,568	14,066	15,979	195,430	13,680	-	-	-	-	-	395,347	2,608,300	2,932,000



Education reEnvisioned BOCES
2022-2023 Balance Sheet
1/31/2023

	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22*	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	MoM Change
ASSETS														
Cash in bank	140,308	50,858	80,018	103,943	154,092	60,134	68,179	85,303	-	-	-	-	-	17,123
Cash on hand	40,464	40,464	40,464	40,464	40,464	40,464	40,464	40,464	-	-	-	-	-	-
Change cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investments	3,503,036	7,203,401	9,623,302	12,099,508	3,982,555	7,449,124	5,763,247	6,044,801	-	-	-	-	-	281,554
Interfund loans receivable	1,308	36,976	36,976	36,976	1,308	1,308	1,308	1,308	-	-	-	-	-	-
Interfund accounts receivable	95,987	420,536	420,536	420,536	95,987	95,987	95,987	95,987	-	-	-	-	-	-
Grants Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other accounts receivable	332,193	207,775	5,855	2,086	3,108,586	-	170,887	-	-	-	-	-	-	(170,887)
Buildings and building improvement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	4,113,295	7,960,010	10,207,150	12,703,512	7,382,992	7,647,016	6,140,072	6,267,863	-	-	-	-	-	127,791
LIABILITIES														
Interfund loan payable	(146,963)	(182,632)	(182,632)	(182,632)	(146,963)	(146,963)	(146,963)	(146,963)	-	-	-	-	-	-
Interfund accounts payable	49,668	(274,880)	(274,880)	(274,880)	49,668	49,668	49,668	49,668	-	-	-	-	-	-
Accounts payable	(364,091)	(277,398)	-	(3,679)	-	(6,584)	(170,887)	(170,887)	-	-	-	-	-	-
Accrued salaries and benefits	(83,866)	(83,866)	(83,866)	(83,866)	(83,866)	(83,866)	(83,866)	(83,866)	-	-	-	-	-	-
Payroll deductions and withholdings	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue-State Grants	(70,101)	(73,780)	-	-	-	-	-	-	-	-	-	-	-	-
Other current liabilities	(13,750)	(2,492,750)	(4,334,650)	(7,059,950)	(1,827,250)	(1,793,950)	(13,750)	(13,750)	-	-	-	-	-	-
Total Liabilities	(629,103)	(3,385,306)	(4,876,028)	(7,605,007)	(2,008,411)	(1,981,695)	(365,798)	(365,798)	-	-	-	-	-	-
EQUITY														
Non-spendable Fund Balance	-	(333,500)	(333,500)	(333,500)	-	-	-	-	-	-	-	-	-	-
Contributed capital	(1,176,000)	(1,176,000)	(1,176,000)	(1,176,000)	(1,176,000)	(1,176,000)	(1,176,000)	(1,176,000)	-	-	-	-	-	-
Fund balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unreserved fund balance	(2,308,193)	(3,065,203)	(3,821,622)	(3,589,005)	(4,198,581)	(4,489,321)	(4,598,274)	(4,726,065)	-	-	-	-	-	(127,791)
Total Equity	(3,484,193)	(4,574,703)	(5,331,122)	(5,098,505)	(5,374,581)	(5,665,321)	(5,774,274)	(5,902,065)	-	-	-	-	-	(127,791)
Total Liabilities and Equity	(4,113,295)	(7,960,010)	(10,207,150)	(12,703,512)	(7,382,992)	(7,647,016)	(6,140,072)	(6,267,863)	-	-	-	-	-	(127,791)
Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-

*Oct Includes 6/30/22 audit adj



Education reEnvisioned BOCES
Statement of Revenues, Expenditures, and Change in Fund Balance
High-Level Financial Trend
1/31/2023

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023 Original Budget	2022-2023 Amended Budget	2022-2023 YTD Actual	58%
	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	YTD Actual	
FUNDING										
Contract schools	1,845.0	2,170.0	2,401.0	2,681.0	5,119.0	4,158.0	4,304.5	4,265.5	4,265.5	
Internal schools	206	-	-	-						
Total funded students (sFTE)	2,050.5	2,170.0	2,401.0	2,681.0	5,119.0	4,158.0	4,304.5	4,265.5	4,265.5	
YoY sFTE % increase/- decrease	-11%	6%	11%	12%	91%	-19%	4%	-1%	3%	
Per-pupil revenue (PPR)	6,113.68	7,022.42	7,448.96	7,790.16	7,457.87	8,417.85	8,744.48	8,755.34	20,428.37	
YoY PPR % increases/-decrease	0%	15%	6%	5%	-4%	13%	4%	0%	143%	
REVENUES										
State PPR	12,536,092	15,238,647	17,884,947	20,885,430	38,176,859	35,001,426	37,640,603	37,345,895	21,784,303	
Other Revenue	2,070,482	561,295	424,343	769,443	1,272,709	2,822,537	2,613,300	3,141,000	2,437,751	
Total revenues	14,606,574	15,799,942	18,309,290	21,654,873	39,449,568	37,823,963	40,253,903	40,486,895	24,222,054	60%
EXPENDITURES										
Instruction	12,198,441	13,907,598	16,768,564	19,622,699	35,839,384	32,892,510	35,428,319	35,136,282	20,492,676	
Supporting services	2,516,900	1,779,440	1,114,041	1,394,503	2,602,415	4,079,564	3,834,434	4,515,534	1,311,506	
Total expenditures	14,715,341	15,687,038	17,882,605	21,017,202	38,441,798	36,972,074	39,262,753	39,651,816	21,804,182	56%
% Revenue for Instruction	84%	88%	92%	91%	91%	87%	88%	87%	85%	
% Revenue for Supporting Services	16%	12%	8%	9%	9%	13%	12%	13%	15%	
Expenditure per sFTE	7,176	7,229	7,448	7,839	7,510	8,892	9,121	9,296	5,112	
YoY Expenditure per sFTE % increases/-decrease	4%	1%	3%	5%	-4%	18%	3%	2%		
Net change in fund balance	(108,767)	112,904	426,685	637,671	1,007,770	851,890	991,150	835,080	2,417,873	
Fund balance, beginning	556,040	447,273	560,177	986,862	1,624,533	2,632,303	3,691,708	3,484,193	3,484,193	
Fund balance, ending	447,273	560,177	986,862	1,624,533	2,632,303	3,484,193	4,682,858	4,319,273	5,902,065	
% Fund balance to Total revenues	3.06%	3.55%	5.39%	7.50%	6.67%	9.21%	11.63%	10.67%		
FUND BALANCE										
Restricted for TABOR	438,500	478,000	553,000	656,000	1,176,000	1,176,000	1,207,617	1,214,607		
Non-spendable Fund Balance										
Unassigned	8,773	82,177	433,862	968,533	1,456,303	2,308,193	3,475,241	3,104,666		
Total fund balance	447,273	560,177	986,862	1,624,533	2,632,303	3,484,193	4,682,858	4,319,273		