



**Education reEnvisioned BOCES**  
**2022-2023 Budget to Actual Variance Analysis**  
**General Fund**  
**2/28/2023**

		2/28/2023				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
		2	2	2	2		2	2	2	2	8
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)	(15,392) 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	14,475 v
	Total sFTE	4,304.5	4,265.5	4,265.5	-	-\$115 v	4,304.5	4,265.5	4,265.5	-	-\$917 v
FUNDING--Per Pupil Rate (PPR)											
	PPR In-Person	9,212.57	9,235.40	9,235.35	(0.05)	-\$2 r	9,212.57	9,235.40	9,235.35	(0.05)	-\$18 r
	PPR On-Line	8,685.66	8,685.09	8,685.02	(0.07)	-\$22 r	8,685.66	8,685.09	8,685.02	(0.07)	-\$174 r
						-\$24 r					-\$192 r
						-\$139 t					-\$1,109 t
PROGRAM REVENUE	Program Revenue	3,136,717	3,112,273	3,111,851	(421)		25,093,735	24,896,805	24,896,154	(651)	
Less:											
CONTRACTED EDU SVCS	Professional-Educational Services	2,952,360	2,928,617	2,927,966	651		23,618,879	23,421,814	23,420,642	1,171	
	% Program Revenue	94%	94%	94%			94%	94%	94%		
ERBOCES REVENUE											
	ERBOCES Program Revenue	184,357	183,655	183,885	229		1,474,856	1,474,992	1,475,512	521	
	Earnings on Investments	417	7,067	26,231	19,163	Yield higher than plan	3,333	135,730	179,901	44,170	Yield higher than plan
	Other Revenue	-	-	-	-		-	45,000	45,000	-	
	Total ERBOCES Revenue	184,774	190,723	210,115	19,393		1,478,189	1,655,722	1,700,413	44,691	
Less:											
ERBOCES EXPENSES	Salaries & Benefits	42,165	42,989	35,144	7,846	Compensation Change	337,321	349,024	338,356	10,669	Compensation Change
	Professional Services	23,314	33,394	30,397	2,998	Timing	186,508	193,586	174,605	18,981	Timing
	Building Rent, Utilities & Maintenance	1,377	1,369	2,134	(765)		11,013	11,043	11,883	(841)	
	Insurance	1,738	1,184	-	1,184		80,950	73,165	71,309	1,856	
	Technical Services	3,020	4,343	485	3,858		90,139	84,847	77,130	7,717	
	Capital Asset Expenditures	-	-	-	-		-	-	-	-	
	School Startup Loans	-	-	-	-		-	225,000	225,000	-	
	Special Projects	16,667	38,013	12,100	25,913	Timing	133,333	122,946	70,810	52,136	Timing
	Other	1,969	2,361	1,602	759		25,875	29,305	28,926	379	
	Total ERBOCES Expenses	90,249	123,654	81,862	41,793		865,139	1,088,916	998,020	90,896	
	% Program Revenue	3%	4%	3%			3%	4%	4%		
FUND BALANCE	Change	94,525	67,069	128,254	61,185		613,050	566,806	702,393	135,587	
SUMMARY	Total Revenue	3,137,134	3,119,340	3,138,082	18,742		25,097,069	25,077,535	25,121,055	43,520	
	Total Expenses	3,042,609	3,052,271	3,009,828	42,444		24,484,019	24,510,730	24,418,662	92,068	
	Change	94,525	67,069	128,254	61,185		613,050	566,806	702,393	135,587	



**EDUCATION reENVISIONED BOCES**  
**2022-2023 Grant Revenue & Expense**  
**2/28/2023**

	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		
<b>REVENUE</b>															
3130 ECEA-State Special Education	1,483,856	-	-	-	-	-	-	-	-	-	-	-	1,483,856	1,482,000	1,482,000
3150 ECEA-State Gifted & Talented	-	-	66,292	-	-	-	-	-	-	-	-	-	66,292	96,000	67,000
3183 EARSS-Expelled At Risk Student Services	-	184,000	-	-	-	-	-	-	-	-	-	-	184,000	108,000	184,000
3204 HB12-1345 BOCES State Edu Priorities	-	23,455	86,223	-	-	-	-	-	-	-	-	-	109,678	85,000	110,000
3228 ECEA Gifted Universal Screening and Qualified Pers	-	-	3,366	-	-	-	-	-	-	-	-	-	3,366	13,500	5,000
3259 READ Act	-	-	-	-	172,270	-	-	-	-	-	-	-	172,270	204,000	173,000
3272 CEEI-Concurrent Enrollment Expansion& Innovation	-	35,912	-	-	-	-	-	-	-	-	-	-	35,912	-	36,000
3273	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4027 IDEA Part B-Federal Special Education	-	10,734	-	-	-	170,887	-	-	-	-	-	-	181,621	569,800	675,000
4041 Federal Impact Aid	-	-	-	-	-	-	-	2,343	-	-	-	-	2,343	-	-
4418 ESSER III Supplemental-Coronavirus Relief	-	-	2,086	-	-	-	-	-	-	-	-	-	2,086	-	80,000
4437 ESSER III ARP 9.5% State Set-Aside,EASI	-	-	-	-	-	-	-	7,475	-	-	-	-	7,475	-	10,000
5010 EASI-Empowering Action for School Improvement	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	50,000
5425 ESSER Supp Revenue-Coronavirus Relief	(5,074)	5,074	-	-	-	-	-	-	-	-	-	-	-	-	-
8174 SEFP-Student Engagement and Family Partnership	(781)	781	-	-	-	-	-	-	-	-	-	-	-	-	20,000
8425 ARP HCY-Amer Rescue Plan Homeless Children & Youth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,000
<b>Total Revenue</b>	<b>1,478,001</b>	<b>259,956</b>	<b>157,967</b>	<b>-</b>	<b>172,270</b>	<b>170,887</b>	<b>-</b>	<b>9,818</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,248,899</b>	<b>2,608,300</b>	<b>2,932,000</b>
<b>EXPENSE</b>															
3130 ECEA-State Special Education	-	-	-	-	-	-	-	1,481,915	-	-	-	-	1,481,915	1,482,000	1,482,000
3150 ECEA-State Gifted & Talented	-	-	-	213	-	-	-	66,292	-	-	-	-	66,505	96,000	67,000
3183 EARSS-Expelled At Risk Student Services	-	-	-	-	-	-	-	-	-	-	-	-	-	108,000	184,000
3204 HB12-1345 BOCES State Edu Priorities	79,751	-	-	-	-	-	-	-	-	-	-	-	79,751	85,000	110,000
3228 ECEA Gifted Universal Screening and Qualified Pers	9,395	(9,395)	8,643	-	-	-	-	-	-	-	-	-	8,643	13,500	5,000
3259 READ Act	1,359	2,110	-	-	-	-	-	172,270	-	-	-	-	175,739	204,000	173,000
3272 CEEI-Concurrent Enrollment Expansion& Innovation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,000
3273	-	-	-	-	-	-	-	2,625	-	-	-	-	2,625	-	-
4027 IDEA Part B-Federal Special Education	20,683	22,721	20,925	13,853	13,894	195,430	13,680	16,665	-	-	-	-	317,851	569,800	675,000
4041 Federal Impact Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4418 ESSER III Supplemental-Coronavirus Relief	-	-	-	-	2,086	-	-	-	-	-	-	-	2,086	-	80,000
4437 ESSER III ARP 9.5% State Set-Aside,EASI	-	-	-	-	-	-	-	7,475	-	-	-	-	7,475	-	10,000
5010 EASI-Empowering Action for School Improvement	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	50,000
5425 ESSER Supp Revenue-Coronavirus Relief	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8174 SEFP-Student Engagement and Family Partnership	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000
8175 ARP HCY-Amer Rescue Plan Homeless Children & Youth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,000
<b>Total Expense</b>	<b>111,188</b>	<b>15,436</b>	<b>29,568</b>	<b>14,066</b>	<b>15,979</b>	<b>195,430</b>	<b>13,680</b>	<b>1,747,242</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,142,590</b>	<b>2,608,300</b>	<b>2,932,000</b>



**Education reEnvisioned BOCES**  
**2022-2023 Balance Sheet**  
**2/28/2023**

	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
<b>ASSETS</b>														
Cash in bank	140,308	50,858	80,018	103,943	154,092	60,134	68,179	85,303	87,611	-	-	-	-	2,309
Cash on hand	40,464	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	4,262,558	-	-	-	-	(1,782,244)
Interfund loans receivable	1,308	36,976	36,976	36,976	1,308	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	95,987	-	-	-	-	-
Grants Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other accounts receivable	332,193	207,775	5,855	2,086	3,108,586	-	170,887	-	7,475	-	-	-	-	7,475
Buildings and building improvement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>4,113,295</b>	<b>7,960,010</b>	<b>10,207,150</b>	<b>12,703,512</b>	<b>7,382,992</b>	<b>7,647,016</b>	<b>6,140,072</b>	<b>6,267,863</b>	<b>4,495,403</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,772,460)</b>
<b>LIABILITIES</b>														
Interfund loan payable	(146,963)	(182,632)	(182,632)	(182,632)	(146,963)	(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	49,668	-	-	-	-	-
Accounts payable	(364,091)	(277,398)	-	(3,679)	-	(6,584)	(170,887)	(170,887)	(7,475)	-	-	-	-	163,412
Accrued salaries and benefits	(83,866)	(83,866)	(83,866)	(83,866)	(83,866)	(83,866)	(83,866)	(83,866)	(83,866)	-	-	-	-	-
Payroll deductions and withholdings	-	-	-	-	-	-	-	-	(122)	-	-	-	-	(122)
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)	(13,750)	-	-	-	-	-
<b>Total Liabilities</b>	<b>(629,103)</b>	<b>(3,385,306)</b>	<b>(4,876,028)</b>	<b>(7,605,007)</b>	<b>(2,008,411)</b>	<b>(1,981,695)</b>	<b>(365,798)</b>	<b>(365,798)</b>	<b>(202,508)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>163,290</b>
<b>EQUITY</b>														
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)	(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)	(3,116,895)	-	-	-	-	1,609,170
<b>Total Equity</b>	<b>(3,484,193)</b>	<b>(4,574,703)</b>	<b>(5,331,122)</b>	<b>(5,098,505)</b>	<b>(5,374,581)</b>	<b>(5,665,321)</b>	<b>(5,774,274)</b>	<b>(5,902,065)</b>	<b>(4,292,895)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,609,170</b>
<b>Total Liabilities and Equity</b>	<b>(4,113,295)</b>	<b>(7,960,010)</b>	<b>(10,207,150)</b>	<b>(12,703,512)</b>	<b>(7,382,992)</b>	<b>(7,647,016)</b>	<b>(6,140,072)</b>	<b>(6,267,863)</b>	<b>(4,495,403)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,772,460</b>
Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-

\*Oct Includes 6/30/22 audit adj



**Education reEnvisioned BOCES**  
**Statement of Revenues, Expenditures, and Change in Fund Balance**  
**High-Level Financial Trend**  
**2/28/2023**

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023 Original Budget	2022-2023 Amended Budget	2022-2023 YTD Actual	67%
	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	YTD Actual	
<b>FUNDING</b>										
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	-	-	-						
<b>Total funded students (sFTE)</b>	<b>2,050.5</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>4,304.5</b>	<b>4,265.5</b>	<b>4,265.5</b>	
YoY sFTE % increase/- decrease	-11%	6%	11%	12%	91%	-19%	4%	-1%	3%	
<b>Per-pupil revenue (PPR)</b>	<b>6,113.68</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>8,744.48</b>	<b>8,755.34</b>	<b>23,346.53</b>	
YoY PPR % increases/-decrease	0%	15%	6%	5%	-4%	13%	4%	0%	177%	
<b>REVENUES</b>										
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	24,896,154	
Other Revenue	2,070,482	561,295	424,343	769,443	1,272,709	2,822,537	2,613,300	3,141,000	2,473,800	
<b>Total revenues</b>	<b>14,606,574</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>40,253,903</b>	<b>40,486,895</b>	<b>27,369,954</b>	68%
<b>EXPENDITURES</b>										
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	23,420,642	
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	3,140,610	
<b>Total expenditures</b>	<b>14,715,341</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>39,262,753</b>	<b>39,651,816</b>	<b>26,561,252</b>	68%
% Revenue for Instruction	84%	88%	92%	91%	91%	87%	88%	87%	86%	
% Revenue for Supporting Services	16%	12%	8%	9%	9%	13%	12%	13%	14%	
Expenditure per sFTE	7,176	7,229	7,448	7,839	7,510	8,892	9,121	9,296	6,227	
YoY Expenditure per sFTE % increases/-decrease	4%	1%	3%	5%	-4%	18%	3%	2%		
<b>Net change in fund balance</b>	<b>(108,767)</b>	<b>112,904</b>	<b>426,685</b>	<b>637,671</b>	<b>1,007,770</b>	<b>851,890</b>	<b>991,150</b>	<b>835,080</b>	<b>808,702</b>	
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	4,292,895	
<b>% Fund balance to Total revenues</b>	<b>3.06%</b>	<b>3.55%</b>	<b>5.39%</b>	<b>7.50%</b>	<b>6.67%</b>	<b>9.21%</b>	<b>11.63%</b>	<b>10.67%</b>		
<b>FUND BALANCE</b>										
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		
<b>Total fund balance</b>	<b>447,273</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>4,682,858</b>	<b>4,319,273</b>		