



**Education reEnvisioned BOCES**  
**2023-2024 Budget to Actual Variance Analysis**  
**General Fund**  
**3/31/2024**

	3/31/2024				Month Comments	YTD				YTD Comments
	Original Budget	Amended Budget	Actual	Variance to Amended Budget		Original Budget	Amended Budget	Actual	Variance to Amended Budget	
	3	3	3	3		3	3	3	3	
ENROLLMENT--Student Full-Time Equivalent (sFTE)										
sFTE In-Person	1,561.0	1,727.0	1,727.0	-	- v	1,561.0	1,727.0	1,727.0	-	- v
sFTE On-Line	4,006.0	3,831.0	3,831.0	-	\$0 v	4,006.0	3,831.0	3,831.0	-	- v
Total sFTE	5,567.0	5,558.0	5,558.0	-	\$0 v	5,567.0	5,558.0	5,558.0	-	\$0 v
FUNDING--Per Pupil Rate (PPR)										
PPR In-Person	10,188.47	10,235.24	10,280.08	44.84	\$6,453 r	10,188.47	10,235.24	10,280.08	44.84	\$58,079 r
PPR On-Line	9,586.36	9,586.36	9,588.04	1.68	\$537 r	9,586.36	9,586.36	9,588.04	1.68	\$4,836 r
					\$6,991 r					\$62,915 r
					\$6,991 t					\$62,915 t
PROGRAM REVENUE	4,525,597	4,533,466	4,540,457	6,991	PPR Rate Inc	40,730,372	40,801,194	40,864,110	62,915	PPR Rate Inc
Less:										
CONTRACTED EDU SVCS	4,265,010	4,286,839	4,293,636	(6,796)		38,385,088	38,471,127	38,554,995	(83,869)	Columba, late funding start
% Program Revenue	94%	95%	95%			94%	94%	94%		
ERBOCES REVENUE										
ERBOCES Program Revenue	260,587	246,627	246,821	194		2,345,284	2,330,068	2,309,114	(20,953)	
Earnings on Investments	26,167	45,426	63,263	17,836		235,500	381,622	377,888	(3,734)	
Other Revenue	-	-	210	210		-	-	210	210	
Total ERBOCES Revenue	286,754	292,053	310,293	18,241		2,580,784	2,711,690	2,687,212	(24,477)	
Less:										
ERBOCES EXPENSES										
Salaries & Benefits	53,654	53,223	89,656	(36,433)	Reclass 50% SPED Coord exp from IDEA to ERBOCES	466,537	450,730	477,248	(26,519)	Reclass 50% SPED Coord exp from IDEA to ERBOCES
Professional Services	39,319	44,077	32,479	11,598		313,142	328,868	291,127	37,741	
Building Rent, Utilities & Maintena	1,775	2,206	1,017	1,189		15,975	14,683	13,144	1,539	
Insurance	100	1,395	314	1,081		87,744	93,461	85,543	7,918	
Technical Services	4,463	6,493	407	6,085		69,811	59,674	45,271	14,403	
Capital Asset Expenditures	-	-	-	-		-	-	-	-	
School Startup Loans	-	-	-	-		300,000	300,000	215,000	85,000	
Special Projects	25,000	40,635	13,485	27,150		225,000	178,094	77,195	100,899	
Other	3,783	3,682	1,539	2,143		39,050	39,354	32,577	6,776	
Total ERBOCES Expenses	128,095	151,712	138,898	12,814		1,517,259	1,464,864	1,237,106	227,759	
% Program Revenue	3%	3%	3%			4%	4%	3%		
FUND BALANCE	158,659	140,341	171,395	31,054		1,063,525	1,246,825	1,450,107	203,281	
SUMMARY										
Total Revenue	4,551,764	4,578,892	4,603,929	25,037		40,965,872	41,182,816	41,242,208	59,391	
Total Expenses	4,393,105	4,438,551	4,432,534	6,017		39,902,347	39,935,991	39,792,101	143,890	
Change	158,659	140,341	171,395	31,054		1,063,525	1,246,825	1,450,107	203,281	



**EDUCATION reENVISIONED BOCES**  
**2023-2024 Grant Revenue & Expense**  
**3/31/2024**

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	-	-	-	491	-	-	-	-	-	-	1,866,455	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	21,427	-	-	-	-	-	-	107,113	87,000
3218 School Health Prof Grant Revenue	-	-	-	-	368,000	-	-	-	-	-	-	-	368,000	-
3235 Additional At-Risk Funding	-	-	-	-	-	-	-	-	27,497	-	-	-	27,497	-
3239 Computer Science Education Grant	-	-	-	-	-	9,923	-	-	-	-	-	-	9,923	10,000
3259 READ Act	-	-	-	-	-	-	162,812	-	-	-	-	-	162,812	180,000
3276 High Impact Tutoring	-	-	-	500,000	-	-	-	-	-	-	-	-	500,000	-
3898 PERA	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
4027 IDEA Part B-Federal Special Education	-	-	-	-	-	-	-	203,171	-	-	-	-	203,171	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	-	31,806	-	-	-	-	-	84,180	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	-	5,874	-	-	-	-	-	21,726	-
<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>31,841</b>	<b>200,492</b>	<b>203,171</b>	<b>27,497</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,525,521</b>	<b>3,039,300</b>
<b>EXPENSE</b>														
3130 ECEA-State Special Education	-	-	-	-	-	-	-	1,866,455	-	-	-	-	1,866,455	1,540,000
3150 ECEA-State Gifted & Talented	-	-	-	-	-	-	-	73,243	-	-	-	-	73,243	69,700
3183 EARSS-Expelled At Risk Student Services	-	-	-	-	73,215	-	-	17,926	-	-	-	-	91,141	184,000
3204 HB12-1345 BOCES State Edu Priorities	-	-	84,968	-	400	-	-	-	-	-	-	-	85,368	87,000
3218 School Health Prof Grant Revenue	-	-	-	-	29,810	-	63,591	-	-	-	-	-	93,401	-
3235 Additional At-Risk Funding	-	-	-	-	-	-	-	-	27,497	-	-	-	27,497	-
3239 Computer Science Education Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
3259 READ Act	1,424	-	2,268	-	-	-	-	159,120	-	-	-	-	162,812	180,000
3276 High Impact Tutoring	-	-	-	-	68,944	-	90,052	-	93,058	-	-	-	252,054	-
3898 PERA	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
4027 IDEA Part B-Federal Special Education	18,354	18,145	30,865	20,493	20,080	20,996	20,820	206,290	(5,115)	-	-	-	350,927	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	-	-	-	-	-	52,373	-	-	31,806	-	-	-	84,180	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	-	-	-	-	-	-	-	21,726	-	-	-	-	21,726	-
<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>73,370</b>	<b>174,463</b>	<b>2,344,760</b>	<b>147,246</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,118,730</b>	<b>3,039,300</b>



**Education reEnvisioned BOCES**  
**2023-2024 Balance Sheet**  
**3/31/2024**

	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>														
Cash in bank	92,223	64,899	227,875	357,538	292,743	210,405	57,055	134,497	266,191	213,378	-	-	-	(52,813)
Cash on hand	40,644	40,644	40,644	40,644	40,644	40,644	40,644	40,644	40,644	40,644	-	-	-	-
Change cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investments	4,699,826	6,140,934	9,525,313	11,104,008	5,495,562	5,585,217	2,898,975	8,907,861	6,267,673	6,418,806	-	-	-	151,133
Interfund loans receivable	1,308	1,308	1,308	1,308	1,308	1,308	1,308	1,308	1,308	1,308	-	-	-	-
Interfund accounts receivable	297,106	297,106	297,106	297,106	395,092	395,092	395,092	395,092	395,092	395,092	-	-	-	-
Grants Receivable	-	-	-	188,226	188,226	70,409	15,852	15,852	-	-	-	-	-	-
Other accounts receivable	188,226	190,476	54,916	(144,308)	(186,042)	-	-	37,680	48,616	-	-	-	-	(48,616)
Prepaid expenses	24,462	24,462	24,462	-	-	-	-	-	-	-	-	-	-	-
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>6,227,532</b>	<b>6,303,076</b>	<b>3,408,926</b>	<b>9,532,934</b>	<b>7,019,524</b>	<b>7,069,228</b>	-	-	-	<b>49,704</b>
<b>LIABILITIES</b>														
Interfund loan payable	(146,963)	(146,963)	(146,963)	(146,963)	(146,963)	(146,963)	(146,963)	(146,963)	(146,963)	(146,963)	-	-	-	-
Interfund accounts payable	(151,451)	(151,451)	(151,451)	(151,451)	(249,436)	(249,436)	(249,436)	(249,436)	(249,436)	(249,436)	-	-	-	-
Accounts payable	(198,100)	(197,525)	(3,609)	-	-	(3,999)	-	-	(1,942)	-	-	-	-	1,942
Accrued salaries and benefits	(59,536)	(59,536)	(59,536)	(59,536)	(59,536)	(59,536)	(59,536)	(59,536)	(59,536)	(59,536)	-	-	-	-
Payroll deductions and withholdings	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue-State Grants	(31,350)	(31,350)	(31,350)	(31,350)	(31,350)	(31,350)	-	-	-	-	-	-	-	-
Other current liabilities	(26,063)	(2,184,063)	(4,342,063)	(6,500,063)	(26,063)	(26,063)	(26,063)	(26,063)	(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>(481,998)</b>	<b>(481,998)</b>	<b>(483,939)</b>	<b>(481,998)</b>	-	-	-	<b>1,942</b>
<b>EQUITY</b>														
Non-spendable Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed capital	(1,223,000)	(1,223,000)	(1,223,000)	(1,223,000)	(1,223,000)	(1,223,000)	(1,223,000)	(1,223,000)	(1,223,000)	(1,223,000)	-	-	-	-
Fund balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unreserved fund balance	(3,507,333)	(2,765,942)	(4,213,652)	(3,732,161)	(4,491,184)	(4,562,729)	(1,703,928)	(7,827,936)	(5,312,584)	(5,364,230)	-	-	-	(51,646)
<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>(2,926,928)</b>	<b>(9,050,936)</b>	<b>(6,535,584)</b>	<b>(6,587,230)</b>	-	-	-	<b>(51,646)</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>(3,408,926)</b>	<b>(9,532,934)</b>	<b>(7,019,524)</b>	<b>(7,069,228)</b>	-	-	-	<b>(49,704)</b>
<b>Balance</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-



**Education reEnvisioned BOCES**  
**Statement of Revenues, Expenditures, and Change in Fund Balance**  
**High-Level Financial Trend**  
**3/31/2024**

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024 Original Budget	2023-2024 Amended 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	5,558.0	5,558.0
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>5,558.0</b>	<b>5,558.0</b>
YoY sFTE % increase/- decrease	6%	11%	12%	91%	-19%	3%	31%	0%	30%
<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>9,787.98</b>	<b>11,028.46</b>
YoY PPR % increases/-decrease	15%	6%	5%	-4%	8%	17%	11%	12%	26%
<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	54,401,592	40,864,110
Other Revenue	561,295	424,343	769,443	1,272,709	2,822,537	3,409,095	3,353,300	4,823,616	3,903,619
<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>59,225,208</b>	<b>44,767,728</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	55,637,361	41,673,725
Supporting services	1,779,440	1,114,041	1,394,503	2,602,415	1,863,718	1,679,749	1,907,100	1,941,000	1,237,106
<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>57,578,361</b>	<b>42,910,831</b>
% Revenue for Instruction	88%	92%	91%	91%	93%	93%	94%	94%	93%
% Revenue for Supporting Services	12%	8%	9%	9%	7%	7%	6%	6%	7%
Expenditure per sFTE	7,229	7,448	7,839	7,510	8,892	9,267	10,082	10,360	
YoY Expenditure per sFTE % increases/-decrease	1%	3%	5%	-4%	13%	23%	9%	12%	
<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>1,646,847</b>	<b>1,856,897</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	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	6,377,180	6,587,230
<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>10.77%</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	1,776,756	1,729,814
Assigned						1,450,000	3,600,000	3,675,000	3,675,000
Unassigned	82,177	433,862	968,533	1,456,303	2,308,193	2,057,333	523,405	925,424	1,182,416
<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>6,377,180</b>	<b>6,587,230</b>