



Board Meeting Agenda

January 9, 2024, 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 December 2023 Board Meeting Minutes

- IV. ACTION ITEMS
 - A. 2023/2024 Amended Budget – Annette Ridgway
 - B. HSE Program Applications - Andy Franko
 - i. Vertical Skills Academy
 - ii. Freedom Academy

- V. DISCUSSION ITEMS
 - A. Legislative Issues and Updates – Amy Atwood
 - B. Final Request to Reconsider Update – Andy Franko
 - C. First Review of HSE Program Applications – Andy Franko
 - D. State Board of Education HSE rulemaking update – Ken Witt
 - E. Site Visit Report – Suzanne Romero

- VI. BOARD REPORTS
 - A. Education and Operations
 - B. Finance

- VII. ADJOURN



EDUCAT10N
reENVISIONED
January 9, 2024
Board Meeting PUBLIC
COMMENT

Education reEnvisioned BOCES encourages students, parents, staff, and residents to stay involved in the governing process by attending meetings. During board meetings, anyone may address the Board of Directors during Public Comment. Up to ten members of the public are afforded a three-minute opportunity to address the directors about issues of concern or praise.

If you are interested in addressing the Board of Directors during the PUBLIC COMMENT portion of the agenda, please sign-in below with name, relationship to ERBOCES (i.e. student, parent, staff, resident) and topic of comment.

Name	Relationship to ERBOCES	Topic of Comment
1)		
2)		
3)		
4)		
5)		



Regular Meeting of EDUCATION reENVISIONED BOCES
 430 Beacon Lite Rd., Suite 150, Monument, CO 80132 & Video Conference
 Tuesday, December 12, 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,

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		X	X	X	
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 Seconds

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 – Policy Review – Use of Restraints.

Motion: Graham motions to approve the Policy Review – JKA and JKA-R use of restraints

Second: Harris seconds

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 5:04pm

Second: Harris seconds

Motion passed: 3-0

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



Motion: Graham moves to exit Executive Session at 5:16 pm. Duration of Executive Session: 7 minutes

Second: Graham

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:

Bethany Drosendahl adjourned the meeting at: 5:17pm

Minutes Respectfully Submitted by: Dee Frank, Acting Secretary



BOARD of DIRECTORS MEETING AGENDA ITEM COVER SHEET

Board Meeting Date: January 9, 2024

Prepared by: Annette Ridgway

Title of Agenda Item: IV.A.-2023-2024 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:

A 2023-2024 Preliminary Amended Budget was presented at the December 12, 2023 board meeting. The comments below have been revised to highlight changes between the Preliminary Amended Budget and the Final Amended Budget.

Differences from the Original Budget to the Amended Budget:

- **No Change from Preliminary.** 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)
Total	5,567	5,558	(9)



- **No Change from Preliminary.** 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.~~ **Revised PPR information has not been made available. The Amended Budget is based on an estimate of In-Person PPR.**
- **No Change from Preliminary.** 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~~ **\$162K** of interest income. **Increased for higher average investment balance.**
 - ~~An accelerated loan repayment schedule for Colorado Homeschool Enrichment program increased Earnings on Investments by \$100K.~~ **After consideration of its cash flow position, Colorado Homeschool Enrichment chose not to accelerate repayment of the school startup loan.**
 - **No Change from Preliminary.** 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).
- **No Change from Preliminary.** 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.
- **Change from Preliminary.** Converted \$75K of Unassigned Fund Balance to Assigned Fund Balance for future facility expansion plans.

Recommended Course of Action/Motion Requested:

A motion is requested to adopt the 2023-2024 Amended Budget as presented.



BOARD of DIRECTORS MEETING AGENDA ITEM COVER SHEET

Board Meeting Date: January 9, 2024

Prepared by: Andy Franko, Director of Education Operations

Title of Agenda Item: IV.B.i – HSE Programs Applications - Vertical Skills Academy - OGT

Item Type: Action Discussion Information

Background Information, Description of Need:

The Education reEnvisioned BOCES Board was provided with a first review of homeschool enrichment applications for Vertical Skills Academy - Orton Gillingham Tutoring.

Application Introduction:

Vertical Skills Academy (VSA), established in 2014 to address dyslexia intervention, proposes a homeschool enrichment program - VSA OG Tutoring, for 1st-8th grade dyslexic students. The program provides 1:2 or 1:1 Orton Gillingham tutoring, focusing on phonemic awareness, phonics, vocabulary, comprehension, syntax, handwriting, and writing. VSA aims to empower dyslexic students through evidence-based instruction, targeting those with financial constraints.

Program Details:

VSA OG Tutoring boasts well-trained teachers, annual professional development, and a Board of Directors overseeing accountability, evaluation, budgeting, policy development, and support. Led by President Christina Griggs, the board also serves the Homeschool program, with Amy Thomas as the director. The long-term vision is to become a model program for dyslexic student success.

Application Strengths:

- **Cost Savings:** VSA OG Tutoring offers free dyslexia tutoring, a significant financial relief for families.
- **Alignment with VSA:** The program aligns with VSA, enabling students to seamlessly transition between the HSE program and their regular school day.
- **Small Ratio Setting:** The model, meeting the required 90 hours per semester, ensures a small student-to-teacher ratio for intensive therapy and continued education.
- **Balanced Budget:** VSA OG Tutoring presented a balanced budget, indicating public funds will support the prescribed services.

Application Challenges:



- **Operational Independence:** The application lacks clarity on how VSA-OG Tutoring will operate independently of VSA, creating concerns about the organization's distinct identity.
- **Goals and Objectives:** Clear goals and objectives for the program's operation are not well-defined, and key aspects such as instructor details and location are unclear.
- **Parental Guidance:** The application does not provide clear information on how parents will navigate homeschooling requirements, potentially leaving them unaware of their responsibilities.

Administrative Recommendation:

Since the initial review of the application, the administration interviewed the applicant who then worked to address shortcomings found in the application. While the administration recognizes the strengths, the challenges must be addressed for a comprehensive and independent operation. The Board is advised that the administration believes in working with VSA OG Tutoring to refine the operations, ensuring clarity on program goals, independence, and parent guidance. With these concerns addressed, we recommend approving the application, as it aligns with the mission of providing accessible dyslexia intervention.

Relevant Data and Expected Outcomes:

With board approval, the administration will begin working with VSA - OGT to negotiate a contract for educational services.

Recommended Course of Action/Motion Requested:

Motion to approve the homeschool enrichment program application for Vertical Skills Academy Orton Gillingham Tutoring as recommended by the administration.



BOARD of DIRECTORS MEETING AGENDA ITEM COVER SHEET

Board Meeting Date: January 9, 2024

Prepared by: Andy Franko, Director of Education Operations

Title of Agenda Item: IV.B.i – HSE Programs Applications - Freedom Academy

Item Type: Action Discussion Information

Background Information, Description of Need:

The Education reENVISIONED BOCES Board was provided with a first review of homeschool enrichment applications for Freedom Academy.

Application Introduction:

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.

Program Details:

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: Freedom Academy students attend classes at least 90% of the time, which allows for sickness, traveling, and other family commitments. Attendance will be collected daily via roll sheets and will then be uploaded to Synergy weekly.

Goal 2: 95% of parents will be satisfied with the Freedom Academy program. Parent surveys will be sent once per semester to evaluate parent satisfaction with the program's operations, course offerings, teachers, and overall value.

Goal 3: 90% of students will show adequate growth in reading as measured by the DIBELS test which will be given three times per year.

Goal 4: 90% of students will successfully complete at least two enrichment courses during the year as measured by adequate attendance and a passing grade on the end-of-year report.

Goal 5: 95% of students will demonstrate increased abilities in the areas of chosen enrichment as demonstrated by end-of-year work samples and a student survey.



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.
- Freedom Academy intends to reach a wide community of students throughout the Denver Metro area. There is already a strong parent following in place.
- The operators have a strong understanding of the homeschool/part-time student landscape in Colorado. The operators are tightly tied to the community they intend to serve.

Application Challenges:

Lack of Evidence and Detail:

- Lack of evidence for claimed student interest.
- Missing grade level information in course offerings.

Operational Questions:

- Unclear if all students attend at the Wheat Ridge location.
- Lack of specified facility capacity and lease terms.
- Missing Insurance Policy Declaration in the appendix.

Financial Concerns:

- Revenue is based on 90 student enrollments without supporting evidence.
- Absence of a contingency plan for fewer than 90 students.
- Unexplained property expenses for major renovations.
- Growing fund balance raises financial management questions.

Planning and Vision:

- Lack of information on grades served in the first year vs. full build-out.
- Minimal details on initial enrollment, professional development, and mission goals.
- Inadequate details on curriculum, differentiation, and extracurricular programs.
- Concerns about vagueness in mission and vision statements.

Accountability and Oversight:

- Concerns about financial oversight and accumulation of funds.
- Lack of information on internal controls, accounting oversight, and policy communication.

Implementation and Teacher Information:



- Unclear plans for differentiation of classes for K-8 students.
- Lack of information on meeting the 90 hours per semester.
- No mention of the teacher of record, licensing, or professional development.

Communication and Documentation:

- Lack of clarity on policy communication, expulsion, and suspension procedures.

Administrative Recommendation:

Since the initial review of the application, the administration interviewed the applicant who then worked to address shortcomings found in the application. While the Freedom Academy Homeschool Enrichment Program application demonstrates strengths in its educational approach, several concerns exist, primarily related to operational clarity, financial planning, and program implementation. The Board may consider approving the application contingent upon the applicant addressing the highlighted concerns, providing additional documentation, and offering more detailed plans for operational and financial aspects. This conditional approval would ensure alignment with BOCES standards and the program's commitment to quality education.

Relevant Data and Expected Outcomes:

With board approval, the administration will begin working with Freedom Academy to negotiate a contract for educational services.

Recommended Course of Action/Motion Requested:

Motion to approve the homeschool enrichment program application for Freedom Academy as recommended by the administration.



BOARD of DIRECTORS MEETING AGENDA ITEM COVER SHEET

Board Meeting Date: January 9, 2024
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 concluded for ER BOCES and Colorado Preparatory Academy Elementary School with the State Board of Education approving the requests at the meeting on December 13, 2023. The approved accreditation plan type for the ER BOCES is officially *Accreditation with Improvement*. Colorado Preparatory Academy’s plan type is officially *Improvement*.

Relevant Data and Expected Outcomes:

This is the final rating for the ER BOCES and CPA Elementary. The request to reconsider process is now complete.

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: January 9, 2024

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 four completed Homeschool Enrichment applications; Education Service Center (ESC), ElevatED Core Academy (ECA), Colorado Growth Academy (CGA), and

Education Service Center was reviewed by the ER BOCES team. The following information summarizes the findings from the review.

Summary:

The Education Service Center (ESC) Homeschool Enrichment program is a transformative initiative designed for elementary **homeschool learners aged 6-10**. This program integrates the Institute for Multi-Sensory Education (IMSE) Orton-Gillingham Approach, neuroscience principles, brain integration therapy, and relational science methods to offer a holistic approach to literacy instruction. The program, initiated in August 2023, focuses on engaging students in academic and relational learning practices for a whole-brained, joyful life experience.

Key features of the program include the **IMSE Orton-Gillingham Approach**, a science-based, multiple intelligence activation, and a multi-sensory, systematic, and explicit technique for building foundational literacy skills. The curriculum also incorporates neuroscience and social-emotional focus, creating a safe and supportive learning environment. Assessment practices are student-centric and adaptive, with baseline and ongoing assessments to guide instruction.

Collaboration is emphasized, with neuroscience-informed parenting guidance, parent volunteers in extension activity groups, and collaboration between parents, students, and teachers on learning goals. Homework includes brain integration exercises and fluency or word recognition practice. The program is flexible, and adaptable, and aims to empower parents with knowledge and skills for active engagement in their child's literacy development.

The long-range goals of the program include exploring the **Arrowsmith Program** for cognitive brain training courses and expanding core instruction to ages 8-12 in the following year. ESC is committed to providing a diverse and inclusive environment, free of discrimination or harassment.



- **Measurable Success Criteria:** The application outlines clear criteria for measuring success, including attendance, participation, competency, and character, providing a comprehensive evaluation framework.
- **Integration of Real-World Skills:** The program aims to connect students to practical skills like gardening, homemaking, and outdoor activities, promoting a well-rounded educational experience.

Application Challenges:

- **Lack of Detailed Course Offerings:** The course offerings section is deemed too brief, lacking details about specific subjects and skills addressed at each grade level. The application lacks clarity on how students will advance year-over-year.
- **Concerns about Expulsion:** The application's reference to expulsion raises concerns, and there is a request for evidence that the expulsion process complies with public education and legal requirements.
- **Unclear Mission and Vision:** Reviewers express uncertainty about the mission and vision, indicating a need for more clarity on the educational philosophy, curriculum details, and professional development plans.
- **Insufficient Evidence of Support and Viability:** There is a need for more evidence of support for the program, and concerns are raised about the program's viability with less than 10 students. The application lacks a clear projection of program size in the future.
- **Underdeveloped Sections on Insurance and Budget:** Sections covering insurance and budget & finance are considered underdeveloped, lacking details on how the applicant arrived at specific budget figures, particularly for liability insurance and project expenses.
- **Missing Information on Teacher Qualifications:** There are concerns about Michaela's teaching license, and the application lacks details on training, professional development, and how the program will sustain itself if staff or students change over time.
- **Incomplete Disciplinary Procedures:** Concerns are raised about the expulsion process, with reviewers requesting more information on disciplinary expectations, intervention strategies, and communication with staff, students, and families.
- **Lack of Handbooks:** The absence of handbooks is highlighted as a concern, with a suggestion to have them in place prior to the opening of the program.
- **Unclear Support for Struggling Students:** There is a call for clarification on how the program will support students who are not successful with traditional course offerings, including oversight and monitoring of support plans.

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 February board meeting. A recommendation to approve or deny the application will be provided to the board before the February 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: January 9, 2024

Prepared by: Ken Witt

Title of Agenda Item: V.D State Board of Education HSE rulemaking update

Item Type: Action Discussion Information

Background Information, Description of Need:

HSE rule making update will be given at the January 9, 2024, Board Meeting

Relevant Data and Expected Outcomes:

No action is needed.



BOARD of DIRECTORS MEETING AGENDA ITEM COVER SHEET

Board Meeting Date: January 9, 2024

Prepared by: Suzanne Romero

Title of Agenda Item: Site Visits

Item Type: Action Information Discussion

Background Information, Description of Need:

Each Education reEnvisioned BOCES school must have one or two Accreditation site visits each year based on its performance on the School Performance Framework (SPF). This year the two programs requiring two site visits are Williamsburg Academy of Colorado and Colorado Summit Connections Academy.

Relevant Data and Expected Outcomes:

The initial site visits for these two programs were completed before our winter break. The site visit team identified many areas of strength as well as recommendations for improving the individual programs over the 2nd semester.

The site visit for the Williamsburg Academy of Colorado (WAC) resulted in commendation for its strong student and family support and solid policies and procedures, as well as overall school operations. The recommendations focused on developing and implementing a continuous school improvement cycle. The leadership must also place emphasis on improving the school's understanding and use of instructional strategies and assessments and developing special program procedures, services, and monitoring of student growth. The second site visit for WAC will be held in April 2024.

The initial site visit for Colorado Summit Connections Academy (CSCA) recognized the school for strong positive leadership, improvements in special programs, community relations, and policies and procedures. The recommendations for CSCA centered on evaluating instructional and engagement strategies, implementing a continuous school improvement cycle, and implementing special program procedures with fidelity and providing a comprehensive continuum of services. The school needs to emphasize optimal student growth and leverage instructional strategies to engage and monitor student progress. CSCA's second site visit will be in April 2024.

Recommended Course of Action/Motion Requested:

There is no recommended course of action or motion requested at this time.



BOARD of DIRECTORS MEETING AGENDA ITEM COVER SHEET

Board Meeting Date: January 9, 2024

Prepared by: Andy Franko, Director of Education Operations

Title of Agenda Item: VI A - Education and Operations Report

Item Type: Action Discussion Information

Background Information, Description of Need:

Operations Team

- Application review of 15 different applicants for Homeschool Enrichment Programs is still in process. We anticipate one brick-and-mortar application from Novastar Academy in February.
- Andy provided testimony at the State Board of Education meeting held on December 13 regarding the proposed rule changes to the School Finance rules.
- Regular meetings with HSE and School leaders continue to ensure compliance with the requirements we face for part-time and full-time funded students. Program and school leaders are working hard to comply with the needs of the BOCES.
- The Empowering Action for School Improvement (EASI) grant was completed and submitted to the CDE. Colorado Preparatory Academy and Orton Academy will participate in the grant that provides resources for improving reading instruction (CPA) and Turnaround School Leadership training (Orton).

Administrative Unit Work

- The BOCES staff is working with schools to complete the Indicator 8 Parent Satisfaction Survey.
- The BOCES staff completed the initial December Count submission with CDE.

Site Visits

- The BOCES staff started site visits in November. Valley Academy HSE, Orton Academy, Real Red Riding Hoods Forest School HSE, Colorado Preparatory Academy Elementary School, Connections, Literacy 1st HSE, and Williamsburg have all participated in an initial full site visit. Checklists and document reviews were completed for Alpine International Prep HSE, Summit HSE Colorado Agribusiness, and Equine HSE. Site visits will continue through May 2024.



Induction

- The BOCES staff will submit applications for renewal of BOCES teacher and special service provider induction programs to CDE.

English Language Learners

- The BOCES staff applied for authorization to provide the 45 hours of English Language Professional Development required for teacher license renewal.

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 is requested at this time.



BOARD of DIRECTORS MEETING AGENDA ITEM COVER SHEET

Board Meeting Date: January 9, 2024

Prepared by: Annette Ridgway

Title of Agenda Item: VI.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 December 31, 2023:

October Student Count information is final in December. For the past five fiscal years, ERBOCES received fiscal-year-to-date funding adjustments in December for changes in student count and minor changes in Per Pupil Revenue. Expecting the pattern to continue (funding adjustment in December), ERBOCES communicated to its Education Service Providers that December payments for educational services would include adjustments for changes in student count.

On December 6, the CDE communicated that, "For December state share payments, we will be using the same legislative projections as we have been using for the July through November payments. We will not adjust payments until January."

As a result, in December, ERBOCES received funding for 4,431.0 full-time equivalent students, while paying its Education Service Providers for educating 5,357 full-time equivalent students. This caused an unfavorable change in Fund Balance of (\$1.8M). This is a temporary situation that will be resolved when the CDE adjusts payments in January. Please note, ERBOCES maintains a healthy fund balance and cash position of \$2.9M.

Other items of note:

A copy of the year-end letter from the CDE regarding the FY 2022-23 Audit and Financial December Data Pipeline Submission is included for board review. The CDE commends the BOCES for completing the audit in a timely manner and expresses that no findings were reported nor were any other issues noted during the review.