EDUCATION reENVISIONED BOCES
2019-2020 Original Adopted Budget to Actual Variance Analysis
11/30/2019

	11/30/2019				YTD			
	Budget	Actual	Variance		Budget	Actual	Variance	
	11	11	11	Month Comments	11	11	11	YTD Comments
Funded Students (sFTE)	2,736	2,736			2,736	2,736		
Per Pupil Revenue (PPR)	7,788.13	7,788.13			7,788.13	7,788.13		
Revenue								
Program Revenue	1,775,694	1,775,694	-		8,878,468	8,878,468	-	
Grant/Project Revenue	-	-	-		549,044	822,291	273,247	$324K ECEA Allocation greater due to higher regular & Tier B SPED student counts , ($49K) EARS Grant partially funded, $7K 18-19 EASI funding rec'd
Earnings on Investments	3,333	-	(3,333)	Nov Interest not posted	16,667	19,665	2,999	
Fund Transfers	-	-	-		-	-	-	
Other Revenue	-	324	324		-	1,301	1,301	
Revenue Total	1,779,027	1,776,018	(3,009)		9,444,179	9,721,726	277,547	
Expense								
Professional-Educational Services	(1,619,215)	(1,509,550)	109,664	$148k Invoiced at lower than budget student count of 2685.5 (prelim Oct count). ($38k) 3% Limited Withholding Credit not contracted	(8,096,073)	(8,162,442)	(66,369)	$148k Invoiced at lower than budget student count of 2685.5 (prelim Oct count). ($214k) 3% Limited Withholding Credit not contracted
Salaries & Benefits	(35,874)	(26,200)	9,674	SPED related payroll expenses covered by IDEA funds	(179,370)	(97,664)	81,706	SPED related payroll expenses covered by IDEA funds
Professional Services	(18,700)	(6,816)	11,884	Timing Difference (site visits & accreditation)	(93,500)	(53,392)	40,108	Timing Difference (site visits & accreditation)
Grant/Project Funded Services	-	(8,609)	(8,609)	SPED related payroll expenses covered by IDEA funds	(549,044)	(233,319)	315,725	SPED related payroll expenses covered by IDEA funds
Property Services	(1,907)	(1,700)	207		(9,533)	(14,101)	(4,568)	
Insurance	(364)	-	364		(41,455)	(45,693)	(4,238)	
Technical Services	(962)	(508)	454		(26,424)	(30,664)	(4,240)	
Special Projects	(45,390)	-	45,390	Special Projects on hold for Oct count related budget amendments	(226,948)	-	226,948	Special Projects on hold for Oct count related budget amendments
Other	(1,613)	(572)	1,042		(8,067)	(7,867)	199	
Expense Total	(1,724,024)	(1,553,954)	170,070		(9,230,414)	(8,645,142)	585,272	
Change in Fund Balance	55,003	222,064	167,061		213,765	1,076,584	862,818	

EDUCATION reENVISIONED BOCES
2019-2020 Actuals

	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	
	7	8	9	10	11	12	1	2	3	4	5	6	Total
Funded Students (sFTE)	2,736	2,736	2,736	2,736									
Per Pupil Revenue (PPR)	7,788.13	7,788.13	7,788.13	7,788.13									
Revenue													
Program Revenue	1,589,441	1,589,441	2,148,200	1,775,694	1,775,694	-	-	-	-	-	-	-	8,878,468
Grant/Project Revenue	-	122,733	-	699,559	-	-	-	-	-	-	-	-	822,291
Earnings on Investments	2,987	-	-	16,678	-	-	-	-	-	-	-	-	19,665
Fund Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenue	602	75	150	150	324	-	-	-	-	-	-	-	1,301
Revenue Total	1,593,029	1,712,248	2,148,350	2,492,080	1,776,018	-	-	-	-	-	-	-	9,721,726
Expense													
Professional-Educational Services	(1,670,223)	(1,662,723)	(1,662,723)	(1,657,223)	(1,509,550)	-	-	-	-	-	-	-	(8,162,442)
Salaries & Benefits	(33,950)	(23,868)	(23,963)	10,315	(26,200)	-	-	-	-	-	-	-	(97,664)
Professional Services	(8,852)	(18,394)	(12,830)	(6,500)	(6,816)	-	-	-	-	-	-	-	(53,392)
Grant/Project Funded Services	(76,852)	(57,721)	(10,914)	(79,222)	(8,609)	-	-	-	-	-	-	-	(233,319)
Property Services	(3,479)	(1,992)	(4,470)	(2,460)	(1,700)	-	-	-	-	-	-	-	(14,101)
Insurance	(43,774)	(541)	(584)	(794)	-	-	-	-	-	-	-	-	(45,693)
Technical Services	(2,169)	(20,805)	(6,673)	(508)	(508)	-	-	-	-	-	-	-	(30,664)
Special Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(659)	(1,786)	(4,307)	(544)	(572)	-	-	-	-	-	-	-	(7,867)
													-
Expense Total	(1,839,958)	(1,787,830)	(1,726,465)	(1,736,936)	(1,553,954)	-	-	-	-	-	-	-	(8,645,142)
Change in Fund Balance	(246,928)	(75,581)	421,885	755,145	222,064	-	-	-	-	-	-	-	1,076,584
YTD	(246,928)	(322,510)	99,376	854,520	1,076,584	1,076,584	1,076,584	1,076,584	1,076,584	1,076,584	1,076,584	1,076,584	

EDUCATION reENVISIONED BOCES
High-Level Financial Trend
General Fund - Fund 10
November 30, 2019

	2013/14 Actual Results	2014/15 Actual Results	2015/16 Actual Results	2016/17 Actual Results	2017/18 Actual Results	2018/19 Actual Results	2019/20 Budget Original Adopted	42% 2019/20 YTD Results	
Funded Students (sFTE)									
Contract Schools	348	1,649	2,111	1,845	2,170	2,401	2,736	2,736	
Internal Schools	-	-	199	206	-	-	-	-	
Funded Students (sFTE) Total	348	1,649	2,309	2,051	2,170	2,401	2,736	2,736	
Incr/(Decr) from Prior Year		373%	40%	-11%	6%	11%	0%		
Per-Pupil Revenue (PPR)	$ 6,070	$ 6,424	$ 6,690	$ 6,795	$ 7,018	$ 7,455	$ 7,788	$ 7,788	
Incr/(Decr) from Prior Year		6%	4%	2%	3%	6%	4%		
Revenue									
Program Revenue									
Contract Schools	$ 2,115	$ 10,594	$ 14,120	$ 12,536	$ 15,229	$ 17,899	$ 21,308	$ 8,878	
Internal Schools	$ -	$ -	$ 1,328	$ 1,396	$ -	$ -	$ -	$ -	
Program Revenue Total	$ 2,115	$ 10,594	$ 15,448	$ 13,932	$ 15,229	$ 17,899	$ 21,308	$ 8,878	
Other Revenue	$ 83	$ 313	$ 243	$ 129	$ 316	$ 410	$ 531	$ 21	
Revenue Transfers			$ (82)	$ (72)	$ (72)			$ -	
Revenue Total	$ 2,197	$ 10,907	$ 15,609	$ 13,989	$ 15,473	$ 18,309	$ 21,839	$ 8,899	41%
Incr/(Decr) from Prior Year		396%	43%	-10%	11%	18%	19%		
Fund Balance Chg	$ (128)	$ (262)	$ (302)	$ 126	$ (67)	$ (427)	$ (598)	$ (144)	
Fund Balance (+TABOR)	$ (128)	$ (390)	$ (551)	$ (424)	$ (560)	$ (987)	$ (1,585)	$ (1,131)	
Fund Bal % of Gross Rev	5.83%	3.57%	3.51%	3.02%	3.60%	5.39%	7.26%	12.71%	
Net Resource Available	$ 2,069	$ 10,645	$ 15,307	$ 15,380	$ 15,406	$ 17,882	$ 21,241	$ 8,755	
Expense									
Administrative Oversight Fee Spends	$ -	$ (290)	$ (474)	$ (384)	$ (414)	$ (537)	$ (639)	$ (266)	
% of Program Revenue	0%	3%	3%	3%	3%	3%	3%	3%	
School Oversight Fee (OSSC) Spends	$ (820)	$ (526)	$ (892)	$ (815)	$ (815)	$ (548)	$ (572)	$ (314)	
% of Program Revenue	39%	5%	6%	6%	5%	3%	3%	4%	
Entity Cost Spends	$ -	$ (30)	$ (60)	$ (30)	$ (30)	$ (30)	$ -	$ (13)	
K12 Fee Retention							$ 40		
Limited Withholding Credit							$ (639)		
% of Program Revenue							3%		
Contract School Svcs	$ (1,249)	$ (9,799)	$ (12,663)	$ (14,069)	$ (14,069)	$ (16,767)	$ (19,431)	$ (8,162)	
Per Contract School Pupil	$ 3,586	$ 5,942	$ 6,000	$ 7,626	$ 6,484	$ 6,983	$ 7,102		
Internal School Spends	$ -	$ -	$ (1,218)	$ (81)	$ (78)	$ -		$ -	
Per Internal School Pupil	$ -	$ -	$ 6,137	$ 395	$ -	$ -	$ -		
Expense Total	$ (2,069)	$ (10,645)	$ (15,307)	$ (15,380)	$ (15,406)	$ (17,882)	$ (21,241)	$ (8,755)	41%
Per Pupil	$ 5,940	$ 6,455	$ 6,629	$ 7,500	$ 7,100	$ 7,448	$ 7,764		
Incr/(Decr) from Prior Year		414%	44%	0%	0%	16%	19%		
Net Resources in Progress	$ 0	$ 0	$ -	$ -	$ -	$ 0	$ 0	$ -	
to 3% TABOR floor	$ 62	$ 63	$ 80	$ 3	$ 94	$ 438	$ 930	$ 864	