EDUCATION reENVISIONED BOCES
2019-2020 Original Adopted Budget to Actual Variance Analysis
10/31/2019

	10/31/2019				YTD		
	Budget	Actual	Variance		Budget	Actual	Variance
	10	10	10	Comments	10	10	10
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	-		7,102,775	7,102,775	-
Grant/Project Revenue	417,720	699,559	281,839	$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	549,044	822,291	273,247
Earnings on Investments	3,333	16,678	13,345	Jul-Sep Interest	13,333	19,665	6,332
Fund Transfers	-	-	-		-	-	-
Other Revenue	-	150	150		-	977	977
Revenue Total	2,196,747	2,492,080	295,333		7,665,152	7,945,708	280,556
Expense							
Professional-Educational Services	(1,619,215)	(1,657,223)	(38,008)	3% Limited Withholding Credit not contracted	(6,476,858)	(6,652,891)	(176,033)
Salaries & Benefits	(35,874)	10,315	46,189	Reversal of 18-19 YE Accrual	(143,496)	(71,465)	72,031
Professional Services	(18,700)	(6,500)	12,200	Reversal of 18-19 YE Accrual	(74,800)	(46,576)	28,224
Grant/Project Funded Services	(417,720)	(79,222)	338,498	ECEA Funding not yet passed through to K12	(549,044)	(224,710)	324,334
Property Services	(1,907)	(2,460)	(553)		(7,627)	(12,401)	(4,774)
Insurance	(364)	(794)	(431)		(41,091)	(45,693)	(4,602)
Technical Services	(962)	(508)	454		(25,462)	(30,156)	(4,694)
Special Projects	(45,390)	-	45,390		(181,558)	-	181,558
Other	(1,613)	(434)	1,179		(6,453)	(7,186)	(733)
Expense Total	(2,141,744)	(1,736,826)	404,918		(7,506,390)	(7,091,079)	415,311
Change in Fund Balance	55,003	755,254	700,251		158,762	854,630	695,867

EDUCATION reENVISIONED BOCES
2019-2020 Original Adopted Budget

	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	2,736	2,736	2,736	2,736	2,736	2,736	2,736	2,736	2,736
Per Pupil Revenue (PPR)	7,788.13	7,788.13	7,788.13	7,788.13	7,788.13	7,788.13	7,788.13	7,788.13	7,788.13	7,788.13	7,788.13	7,788.13	7,788.13
Revenue													
Program Revenue	1,775,694	1,775,694	1,775,694	1,775,694	1,775,694	1,775,694	1,775,694	1,775,694	1,775,694	1,775,694	1,775,694	1,775,694	21,308,324
Grant/Project Revenue	-	131,324	-	417,720	-	-	-	-	-	-	-	54,244	603,288
Earnings on Investments	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	40,000
Fund Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Total	1,779,027	1,910,351	1,779,027	2,196,747	1,779,027	1,779,027	1,779,027	1,779,027	1,779,027	1,779,027	1,779,027	1,833,271	21,951,612
Expense													
Professional-Educational Services	(1,619,215)	(1,619,215)	(1,619,215)	(1,619,215)	(1,619,215)	(1,619,215)	(1,619,215)	(1,619,215)	(1,619,215)	(1,619,215)	(1,619,215)	(1,619,215)	(19,430,575)
Salaries & Benefits	(35,874)	(35,874)	(35,874)	(35,874)	(35,874)	(35,874)	(35,874)	(35,874)	(35,874)	(35,874)	(35,874)	(35,874)	(430,488)
Professional Services	(18,700)	(18,700)	(18,700)	(18,700)	(18,700)	(18,700)	(18,700)	(18,700)	(18,700)	(18,700)	(18,700)	(18,700)	(224,400)
Grant/Project Funded Services	-	(131,324)	-	(417,720)	-	-	-	-	-	-	-	(54,244)	(603,288)
Property Services	(1,907)	(1,907)	(1,907)	(1,907)	(1,907)	(1,907)	(1,907)	(1,907)	(1,907)	(1,907)	(1,907)	(1,907)	(22,880)
Insurance	(40,000)	(364)	(364)	(364)	(364)	(364)	(364)	(364)	(364)	(364)	(364)	(364)	(44,000)
Technical Services	(8,167)	(8,167)	(8,167)	(962)	(962)	(962)	(962)	(962)	(962)	(962)	(962)	(962)	(33,160)
Special Projects	(45,390)	(45,390)	(45,390)	(45,390)	(45,390)	(45,390)	(45,390)	(45,390)	(45,390)	(45,390)	(45,390)	(45,390)	(544,675)
Other	(1,613)	(1,613)	(1,613)	(1,613)	(1,613)	(1,613)	(1,613)	(1,613)	(1,613)	(1,613)	(1,613)	(1,613)	(19,360)
													-
Expense Total	(1,770,865)	(1,862,552)	(1,731,228)	(2,141,744)	(1,724,024)	(1,724,024)	(1,724,024)	(1,724,024)	(1,724,024)	(1,724,024)	(1,724,024)	(1,778,268)	(21,352,825)
Change in Fund Balance	8,162	47,799	47,799	55,003	55,003	55,003	55,003	55,003	55,003	55,003	55,003	55,003	598,786
YTD	8,162	55,961	103,759	158,762	213,765	268,768	323,771	378,774	433,777	488,780	543,783	598,786	

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	-	-	-	-	-	-	-	-	7,102,775
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									977
Revenue Total	1,593,029	1,712,248	2,148,350	2,492,080	-	-	-	-	-	-	-	-	7,945,708
Expense													
Professional-Educational Services	(1,670,223)	(1,662,723)	(1,662,723)	(1,657,223)	-	-	-	-	-	-	-	-	(6,652,891)
Salaries & Benefits	(33,950)	(23,868)	(23,963)	10,315	-	-	-	-	-	-	-	-	(71,465)
Professional Services	(8,852)	(18,394)	(12,830)	(6,500)	-	-	-	-	-	-	-	-	(46,576)
Grant/Project Funded Services	(76,852)	(57,721)	(10,914)	(79,222)	-	-	-	-	-	-	-	-	(224,710)
Property Services	(3,479)	(1,992)	(4,470)	(2,460)	-	-	-	-	-	-	-	-	(12,401)
Insurance	(43,774)	(541)	(584)	(794)	-	-	-	-	-	-	-	-	(45,693)
Technical Services	(2,169)	(20,805)	(6,673)	(508)	-	-	-	-	-	-	-	-	(30,156)
Special Projects	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(659)	(1,786)	(4,307)	(434)	-	-	-	-	-	-	-	-	(7,186)
													-
Expense Total	(1,839,958)	(1,787,830)	(1,726,465)	(1,736,826)	-	-	-	-	-	-	-	-	(7,091,079)
Change in Fund Balance	(246,928)	(75,581)	421,885	755,254	-	-	-	-	-	-	-	-	854,630
YTD	(246,928)	(322,510)	99,376	854,630	854,630	854,630	854,630	854,630	854,630	854,630	854,630	854,630	

EDUCATION reENVISIONED BOCES
High-Level Financial Trend
General Fund - Fund 10
October 31, 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	33% 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	$ 7,103	
Internal Schools	$ -	$ -	$ 1,328	$ 1,396	$ -	$ -	$ -	$ -	
Program Revenue Total	$ 2,115	$ 10,594	$ 15,448	$ 13,932	$ 15,229	$ 17,899	$ 21,308	$ 7,103	
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	$ 7,123	33%
Incr/(Decr) from Prior Year		396%	43%	-10%	11%	18%	19%		
Fund Balance Chg	$ (128)	$ (262)	$ (302)	$ 126	$ (67)	$ (427)	$ (598)	$ (21)	
Fund Balance (+TABOR)	$ (128)	$ (390)	$ (551)	$ (424)	$ (560)	$ (987)	$ (1,585)	$ (1,008)	
Fund Bal % of Gross Rev	5.83%	3.57%	3.51%	3.02%	3.60%	5.39%	7.26%	14.15%	
Net Resource Available	$ 2,069	$ 10,645	$ 15,307	$ 15,380	$ 15,406	$ 17,882	$ 21,241	$ 7,103	
Expense									
Administrative Oversight Fee Spends	$ -	$ (290)	$ (474)	$ (384)	$ (414)	$ (537)	$ (639)	$ (213)	
% of Program Revenue	0%	3%	3%	3%	3%	3%	3%	3%	
School Oversight Fee (OSSC) Spends	$ (820)	$ (526)	$ (892)	$ (815)	$ (815)	$ (548)	$ (572)	$ (251)	
% of Program Revenue	39%	5%	6%	6%	5%	3%	3%	4%	
Entity Cost Spends	$ -	$ (30)	$ (60)	$ (30)	$ (30)	$ (30)	$ -	$ (28)	
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)	$ (6,611)	
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)	$ (7,103)	33%
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	$ 794	