EDUCATION reENVISIONED (CDBOCES)
High-Level Financial Trend
General Fund - Fund 10
April 30, 2019

	2013/14 Actual Results	2014/15 Actual Results	2015/16 Actual Results	2016/17 Actual Results	2017/18 Actual Results	2018/19 Original Adopted	2018/19 Approved Amended	2019/20 Proposed	83% 2018/19 YTD Results	
Funded Students (sFTE)										
Contract Schools	348	1,649	2,111	1,845	2,170	2,535	2,401	2,736	2,401	
Internal Schools	-	-	199	206	-	-	-	-	-	
Funded Students (sFTE) Total	348	1,649	2,309	2,051	2,170	2,535	2,401	2,736	2,401	
Incr/(Decr) from Prior Year		373%	40%	-11%	6%		11%	14%		
Per-Pupil Revenue (PPR)	$ 6,070	$ 6,424	$ 6,690	$ 6,795	$ 7,018	$ 7,434	$ 7,455	$ 7,788	$ 7,455	
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	$ 18,844	$ 17,899	$ 21,308	$ 14,916	
Internal Schools	$ -	$ -	$ 1,328	$ 1,396	$ -	$ -	$ -	$ -	$ -	
Program Revenue Total	$ 2,115	$ 10,594	$ 15,448	$ 13,932	$ 15,229	$ 18,844	$ 17,899	$ 21,308	$ 14,916	
Other Revenue	$ 83	$ 313	$ 243	$ 129	$ 316	$ 350	$ 377	$ 531	$ 89	
Revenue Transfers			$ (82)	$ (72)	$ (72)				$ -	
Revenue Total	$ 2,197	$ 10,907	$ 15,609	$ 13,989	$ 15,473	$ 19,194	$ 18,276	$ 21,839	$ 15,005	82%
Incr/(Decr) from Prior Year		396%	43%	-10%	11%		18%	19%		
Fund Balance Chg	$ (128)	$ (262)	$ (302)	$ 126	$ (67)	$ (155)	$ (68)	$ (575)	$ (668)	
Fund Balance (+TABOR)	$ (128)	$ (390)	$ (551)	$ (424)	$ (560)	$ (768)	$ (628)	$ (1,203)	$ (1,228)	
Fund Bal % of Gross Rev	5.83%	3.57%	3.51%	3.02%	3.60%	4.00%	3.44%	5.51%	8.18%	
Net Resource Available	$ 2,069	$ 10,645	$ 15,307	$ 15,380	$ 15,406	$ 19,039	$ 18,208	$ 21,264	$ 14,337	
Expense										
Administrative Oversight Fee Spends	$ -	$ (290)	$ (474)	$ (384)	$ (414)	$ (576)	$ (567)	$ (704)	$ (260)	
% of Program Revenue	0%	3%	3%	3%	3%	3%	3%	3%	2%	
School Oversight Fee (OSSC) Spends	$ (820)	$ (526)	$ (892)	$ (815)	$ (815)	$ (887)	$ (868)	$ (1,047)	$ (309)	
% of Program Revenue	39%	5%	6%	6%	5%	5%	5%	5%	2%	
Entity Cost Spends	$ -	$ (30)	$ (60)	$ (30)	$ (30)	$ (30)	$ (30)	$ -	$ -	
Contract School Svcs	$ (1,249)	$ (9,799)	$ (12,663)	$ (14,069)	$ (14,069)	$ (17,546)	$ (16,743)	$ (19,514)	$ (13,768)	
Per Contract School Pupil	$ 3,586	$ 5,942	$ 6,000	$ 7,626	$ 6,484	$ 6,921	$ 6,973	$ 7,132		
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)	$ (19,039)	$ (18,208)	$ (21,264)	$ (14,337)	79%
Per Pupil	$ 5,940	$ 6,455	$ 6,629	$ 7,500	$ 7,100	$ 7,510	$ 7,584	$ 7,772		
Net Resources in Progress	$ 0	$ 0	$ -	$ -	$ -	$ 0	$ 0	$ 0	$ -	
to 3% TABOR floor	$ 62	$ 63	$ 80	$ 3	$ 94	$ 192	$ 80	$ 548	$ 778	

EDUCATION reENVISIONED (CDBOCES)
2019-2020 Proposed Budget

	General Fund 10							General Fund 10 Subsidies					Special Fund 22			
	CPA ES	CPA MS	CPA HS	PPOS HS	Subtotal Schools	Ed reEnv BOCES	OSSC	State ECEA (SPED)	Expelled and At Risk Students (EARS)	School Improvement (EASI)	READ Act	Total 10	State Ed Priorities BOCES (1345)	Indiv w/ Disabil Ed Act (IDEA)	Total 22	Grand Total
Funded Students (sFTE)	756	697	518	765	2,736											
Per Pupil Revenue (PPR)	7,788.13	7,788.13	7,788.13	7,788.13												
Revenue																
Program Revenue	5,887,826	5,428,327	4,034,251	5,957,919	21,308,324							21,308,324			-	21,308,324
Grant/Project Revenue								310,000	107,720	25,686	47,583	490,989	83,741	28,558	112,299	603,288
Earnings on Investments						40,000						40,000			-	40,000
Fund Transfers			58,099	24,900	82,999		(82,999)					-			-	-
																-
K12 Agreement																-
3% Administrative Oversight Fee	(176,635)	(162,850)	(121,028)	(178,738)	(639,250)	639,250						-			-	-
3% School Oversight Fee (OSSC)	(176,635)	(162,850)	(121,028)	(178,738)	(639,250)		639,250					-			-	-
Less K12 Fee Retention	-	-	28,000	12,000	40,000	(40,000)						-			-	-
3% Limited Withholding Credit	(176,635)	(162,850)	(121,028)	(178,738)	(639,250)	639,250						-			-	-
Total K12 Agreement (Fund Transfe	(529,904)	(488,549)	(335,083)	(524,213)	(1,877,749)	1,238,499	639,250					-			-	-
																-
Revenue Total	5,357,922	4,939,777	3,757,268	5,458,606	19,513,573	1,278,499	556,251	310,000	107,720	25,686	47,583	21,839,313	83,741	28,558	112,299	21,951,612
Expense																
Professional-Educational Services	5,357,922	4,939,777	3,699,169	5,433,707	19,430,575							19,430,575			-	19,430,575
Salaries & Benefits			58,099	24,900	82,999	35,813	309,454					428,266			-	428,266
Professional Services					-	224,400						224,400			-	224,400
Grant/Project Funded Services					-			310,000	107,720	25,686	47,583	490,989	83,741	28,558	112,299	603,288
Building Rent, Utilities & Maintenance					-	46,880						46,880			-	46,880
Insurance					-	44,000						44,000			-	44,000
Technical Services					-	33,160						33,160			-	33,160
Special Projects						300,000	246,797					546,797			-	546,797
Other					-	19,360						19,360			-	19,360
					-										-	-
Expense Total	5,357,922	4,939,777	3,757,268	5,458,606	19,513,573	703,613	556,251	310,000	107,720	25,686	47,583	21,264,426	83,741	28,558	112,299	21,376,725
															-	
Change in Fund Balance	-	-	-	-	-	574,887	-	-	-	-	-	574,887	-	-	-	574,887
Add 2018-2019 Ending Fund Balance						628,177						628,177				628,177
2019-2020 Ending Fund Balance						1,203,064						1,203,064				1,203,064
																-
Less Reserves																-
Tabor Reserve												655,179				655,179
Other Reserves												273,000				273,000
Assigned Fund Balance												928,179				928,179
% of Revenue												4.25%				4.25%
Unassigned Fund Balance												274,884				274,884
% of Revenue												1%				1%

EDUCATION reENVISIONED (CDBOCES)
2018-2019 YTD Actual Results
April 30, 2019

		General Fund 10					STEMsCO 13	Govt Designated-Purpose Grants Fund 22					
		10	10	10	10	Total 10	13	22	22	22	22	Total 22	Grand Total
		CPA	PPOS	BOCES	OSSC		STEMsCO	BOCES	CPA	iLC	OSSC		
Revenue	Program Revenue	10,859,188	4,056,665	-	-	14,915,852	-	-	-	-	-	-	14,915,852
	Grant/Project Revenue	47,583	-	-	-	47,583	-	203,484	-	6,000	25,686	235,170	282,754
	Earnings on Investments	-	-	36,533	-	36,533	-	-	-	-	-	-	36,533
	Other Revenue	-	-	5,252	-	5,252	-	-	-	-	-	-	5,252
	Fund Transfers	(864,832)	(330,905)	447,476	748,261	-	-	-	-	-	-	-	-
Revenue Total		10,041,939	3,725,759	489,260	748,261	15,005,220	-	203,484	-	6,000	25,686	235,170	15,240,391
Expense	Professional-Educational Services	(10,016,434)	(3,751,182)	(5,540)	-	(13,773,155)	-	-	(28,094)	-	-	(28,094)	(13,801,249)
	Salaries & Benefits	-	-	(59,615)	(304,774)	(364,389)	(25,147)	-	-	-	-	-	(389,537)
	Professional and Technical Services	-	-	(111,398)	(4,250)	(115,648)	-	(76,175)	-	-	-	(76,175)	(191,823)
	Grant/Project Funded Services	-	-	-	-	-	-	-	-	-	-	-	-
	Building Rent, Utilities & Maintenance	-	-	(37,340)	-	(37,340)	-	-	-	-	-	-	(37,340)
	Insurance	-	-	(35,659)	(222)	(35,881)	(120)	-	-	-	-	-	(36,001)
	Special Projects	-	-	-	-	-	-	-	-	-	-	-	-
	Other	-	-	(10,850)	-	(10,850)	-	-	-	-	-	-	(10,850)
Expense Total		(10,016,434)	(3,751,182)	(260,401)	(309,246)	(14,337,263)	(25,267)	(76,175)	(28,094)	-	-	(104,269)	(14,466,799)
Change in Fund Balance		25,506	(25,423)	228,859	439,015	667,957	(25,267)	127,309	(28,094)	6,000	25,686	130,902	773,592