EDUCATION reENVISIONED (CDBOCES)
High-Level Financial Trend
General Fund - Fund 10
September 30, 2018
25.0% of year completed
(All Dollars in 000's)

	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 YTD Results	2018/19 Working Amended	H/(L) Change 2018/19 Wkng Amend v 18/19 Adopt	2018/19 H/(L) Change Wrk v 17/18 A
Funded Students (sFTE)	348.4	1,649.2	2,309.0	2,050.5	2,170.0	2,535.0	2,409.9	2,409.9	(125.1)	239.9
Contract Schools	*348.4*	*1,649.2*	*2,110.5*	*1,845.0*	*2,170.0*	*2,535.0*	*2,409.9*	*2,409.9*	*(125.1)*	*239.9*
Internal Schools	*0.0*	*0.0*	*198.5*	*205.5*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*
Per-Pupil Revenue (PPR)	6,070.28	6,423.90	6,690.32	6,794.63	7,017.90	7,433.52	7,451.88	7,451.88	18.36	433.98
		5.825%	4.147%	1.559%		5.92%		6.18%	0.26%	
					100.0%		*23.8%*			
Program Revenue	$2,114.6	$10,594.3	$15,448.1	4,225.0	$15,229.5	$18,844.0	$4,489.6	$17,958.6	($885.4)	$2,729.1
Contract Schools	*2,114.6*	*10,594.3*	*14,120.1*	*12,536.1*	*15,229.5*	*18,844.0*	*4,489.6*	*17,958.6*	*(885.4)*	*2,729.1*
Internal Schools	*0.0*	*0.0*	*1,328.1*	*1,396.3*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*
					87.1%		13.5%			
Other Revenue	82.6	312.6	242.8	9,972.1	315.6	350.0	47.3	317.0	(33.0)	1.4
Revenue Transfers			(81.7)	(71.9)	(71.9)		-		-	71.9
Net Revenue	2,197.3	10,906.9	15,609.2	14,125.1	15,473.2	19,194.0	4,537.0	18,275.6	(918.4)	2,802.4
Fund Balance Chg	(128.1)	(261.7)	(301.7)	(9.3)	(67.2)	(155.1)	(235.6)	(86.0)	69.1	(18.8)
Fund Balance (+TABOR)	**(128.1)**	**(389.9)**	**(550.8)**	**(560.1)**	**(560.2)**	*(767.8)*	**(428.4)**	*(646.2)*	*121.6*	*(86.0)*
Fund Bal % of Gross Rev	*5.83%*	*3.57%*	*3.51%*	*3.95%*	*3.60%*	*4.0%*	*2.36%*	*3.54%*	*-0.5%*	
	(62)	*(63)*	*(80)*	*(134)*	*(94)*		*(292)*			
Net Resource Available	2,069.1	10,645.2	15,307.5	14,115.8	15,406.0	19,038.8	4,301.3	18,189.6	(849.2)	2,783.6
					99.4%		*22.6%*			
					100.6%		9.5%			
Administrative Fee Spends	0.0	(289.7)	(474.0)	(383.9)	(413.9)	(576.0)	(54.6)	(566.2)	9.8	152.3
as % of Program Rev	*0.0%*	*2.7%*	*3.1%*	*2.3%*	*2.7%*	*3.1%*	*1.2%*	*3.2%*	*0.1%*	*0.4%*
					107.7%		13.2%			
School Shared Cost Spen	(820.0)	(526.5)	(892.4)	(815.3)	(815.3)	(887.3)	(117.1)	(871.1)	16.1	55.9
per pupil amount	*2,354*	*319.23*	*386.48*	*(397.60)*	*375.71*	*350.00*	*48.58*	*361.48*	*11.48*	*(14.23)*
					100.0%		0.0%			
Entity Cost Spends	0.0	(30.0)	(60.0)	(30.0)	(30.0)	(30.0)	0.0	(30.0)	0.0	0.0
					99.0%		23.5%			
Contract School Svcs	(1,249.1)	(9,799.0)	(12,662.9)	(14,069.3)	(14,069.3)	(17,545.6)	(4,129.7)	(16,722.3)	823.3	2,652.9
	3,586	5,942	6,000	(7,626)	6,484	6,921	6,854	*6,939*	*17.53*	*455.3*
					100.0%					
Internal School Spends	0.0	0.0	(1,218.2)	(81.1)	(77.5)	0.0	0.0	0.0	0.0	(77.5)
			6,137	(395)						
Total Expenses	(2,069.1)	(10,645.2)	(15,307.5)	(14,115.8)	(15,406.0)	(19,038.8)	(4,301.3)	(18,189.6)	849.2	2,783.6
					99.4%		*22.6%*			
Net Resources in Progres:	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
to 3% TABOR floor	62.2	62.7	80.1	134.2	93.8	191.9		97.9	(94.0)	4.1

EDUCATION reENVISIONED (CDBOCES)
High-Level Financials
Non-General Funds - Fund 12, 13, 14, 22
September 30, 2018

		2015/16 Actual Results	2016/17 Actual Results	2017/18 YTD Results	2018/19 Original Adopted	2018/19 YTD Results	2018/19 Working Proposed	H/(L) Change 2018/19 Wkng Amend v 18/19 Adopt	2018/19 H/(L) Change Wrk v 17/18 A
Fund 22	CDBOCES - Fund 22 HB1345 Grant								
	Revenue		153.0	75.8	100.0	83.4	100.0	0.0	(24.2)
	Expense		(153.0)	(75.8)	(100.0)	(76.2)	(100.0)	0.0	24.2
	Net Revenue / (Expense)		0.0	0.0	0.0	7.2	0.0	0.0	0.0
Fund 22	CDBOCES - Fund 22 CEL Grant								
	Revenue		37.5	-	-	-	-	-	-
	Expense		(37.5)	-	-	-	-	-	-
	Net Revenue / (Expense)		0.0	0.0	0.0	0.0	0.0	0.0	0.0
	STEMsCO - Fund 13 general								
	Revenue		192.7	265.0	-	-	-	0.0	265.0
	Expense		(206.6)	(228.0)	-	-	-	0.0	(228.0)
	Net Revenue / (Expense)		(13.9)	37.0	0.0	0.0	0.0	0.0	37.0
Fund 22	STEMsCO - F22 GenCyber								
	Revenue		69.2	-	-	-	-	-	-
	Expense		(69.2)	-	-	-	-	-	-
	Net Revenue / (Expense)		0.0	0.0	0.0	0.0	0.0	0.0	0.0
	iLC - Fund 12 general								
	Revenue		(32.6)	-	-	-	-	-	-
	Expense		38.0	-	-	-	-	-	-
	Net Revenue / (Expense)		5.4	0.0	0.0	0.0	0.0	0.0	0.0
Fund 22	iLC - Fund 22 CEL Grant								
	Revenue		275.3	0.0	-	-	-	-	0.0
	Expense		(275.3)	(0.0)	-	-	-	-	(0.0)
	Net Revenue / (Expense)		0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CDLS - Fund 14 general								
	Revenue		171.8	-	-	-	-	-	-
	Expense		(163.6)	-	-	-	-	-	-
	Net Revenue / (Expense)		8.3	0.0	0.0	0.0	0.0	0.0	0.0
Fund 22	CDLS - Fund 22 CEL Grant								
	Revenue		397.4	48.4	-	-	-	-	48.4
	Expense		(397.4)	(48.4)	-	-	-	-	(48.4)
	Net Revenue / (Expense)		0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fund 22 Consolidated									
	Revenue		932.4	124.3	100.0	83.4	100.0	0.0	24.3
	Expense		(932.4)	(124.3)	(100.0)	(76.2)	(100.0)	0.0	(24.3)
	Net Revenue / (Expense)		0.0	0.0	0.0	7.2	0.0	0.0	0.0

EDUCATION reENVISIONED (CDBOCES)

Statement of Financial Activity

September 30, 2018

	CD BOCES-Location 600 Fund 10	CD BOCES-Location 610 Fund 10	PPOS Location 330 Fund 10	CPA Location - 530 Fund 10	YTD Actual Locs 600,610, 330,530	YTD	2018/19 Wkng Amend Budget	2018/19 Adopted Budget		2018/19 Wkng Amended Budget Detail Admin Location 600	2018/19 Wkng Amended Budget Detail Oversight & Shared Costs Location 610	2018/19 Wkng Amended Budget Detail Contract School Locations
2018/19 actual sFTE			*650.00*	*1,759.94*	*2,409.94*							
2018/19 budget sFTE			*697.00*	*1,838.00*	*2,535.00*	**25.0%**	*2,535.00*	*2,535.00*				
CD BOCES Revenue	*AdminSvcs*	*Entity+OSSC*				*eFTE->*	*2,409.94*	*2,535.00*		*2,409.94*	*2,409.94*	*2,409.94*
Program Revenue	-		1,210,931	3,278,715	4,489,646	25%	17,958,584	18,843,973	-			17,958,583.69
Admin Services (w/ contract schools)	134,689		(36,328)	(98,361)	-		538,758	565,319	###	538,757.51	-	(538,757.51)
School Shared Services (w/ contract schools		217,786	(58,741)	(159,046)	-	-	871,145	887,250	###	-	871,145.11	(871,145.11)
Entity Services		7,500	(3,750)	(3,750)	-		30,000	30,000	###	-	30,000.00	(30,000.00)
External Service Contracts	-				-	-	20,000	20,000	-	20,000.00		-
Interest & Other Revenue	(260)				(260)	(3%)	10,000	10,000	-	10,000.00		-
Total General Fund	134,429	225,286	1,112,112	3,017,558	4,489,386	23%	19,428,486	20,356,542		568,757.51	901,145.11	16,518,681.07
Internal Transfers - Special Project Invest	-				-	-	-	0	-	-		
Internal Transfers - TABOR (build)/release	-				-		(86,000)	(109,600)	-	(2,580.00)		(83,420.00)
Internal Transfers - K12 add'l svcs			-	-	-		-	-	-			-
Internal Transfers - K12 SPED subcontract					-	-	-	-	-			-
Federal Impact Aid	-				-	-	2,000	2,000	-			2,000.00
ECEA Revenue		-	-	-	-		250,000	250,000	-			250,000.00
Read Act Revenue	-			47,583	47,583	136%	35,000	35,000	-			35,000.00
Total CD BOCES Revenue	**$ 134,429**	**$ 225,286**	**$ 1,112,112**	**$ 3,065,141**	**$ 4,536,969**	24.9%	**$ 19,629,486**	**$ 20,533,942**	###	**566,177.51**	**901,145.11**	**16,722,261.07**
-	0		16,000	61,000	4,536,969		18,189,584	0				-
Expenditures	*EoY Min. Fund Balance Projection*		*134,000.00*	*368,000.00*	*545,000.00*			-			*373.93*	*6,938.87*
Instructional Program												
Educational Purchased Services	-	-	1,109,509	3,010,510	4,120,018	25%	16,480,074	17,264,404	-			16,480,073.83
TABOR reserve program reduction							(83,420)					(83,420.00)
SPED Program Purchased Services	-	-	-	-	-	-	250,000	250,000	-			250,000.00
SPED Oversight Purchased Services			2,603	7,049	9,652	25%	38,607	40,000	-			38,607.24
Specific Revenue Spends							37,000					37,000.00
Contract School Costs	-		-	-	-	-	1,439,903	1,514,769	###			
Total Instructional Expenses	**-**	**-**	**1,112,112**	**3,017,558**	**4,129,670**	23%	**18,162,164**	**19,069,173**	###	**-**	**-**	**16,722,261.07**
Student Support Services - 2100												
Assessment and Data Salary	-	7,505			7,505	10%	77,595	77,595	-		77,594.96	-
Staff Benefits	-	2,035			2,035	9%	23,544	23,544	-		23,543.98	-
Student Assessments	-	18,877			18,877	76%	25,000	25,000	-		25,000.00	-
Total Student Support Services	**-**	**28,417**	**-**	**-**	**28,417**	23%	**126,139**	**126,139**	-	**-**	**126,138.94**	**-**

EDUCATION reENVISIONED (CDBOCES)

Statement of Financial Activity

September 30, 2018

		CD BOCES	CD BOCES	PPOS	CPA	YTD Actual							
	2018/19 actual sFTE			650.00	1,759.94	2,409.94							
	2018/19 budget sFTE			697.00	1,838.00	2,535.00	25.0%	2,535.00	2,535.00				

	CD BOCES- Location 600 Fund 10	CD BOCES- Location 610 Fund 10	PPOS Location 330 Fund 10	CPA Location - 530 Fund 10	YTD Actual Locs 600,610, 330,530	YTD	2018/19 Wkng Amend Budget	2018/19 Adopted Budget		2018/19 Wkng Amended Budget Detail Admin Location 600	2018/19 Wkng Amended Budget Detail Oversight & Shared Costs Location 610	2018/19 Wkng Amended Budget Detail Contract School Locations
Instructional Staff Support - 2200												
Voc Ed Salary		-			-	-	-	-	-			-
Voc Ed Benefits		-			-	-	-	-	-			-
Staff Development	-	-			-	-	-	-	-			-
Total Instructional Support	-	-	-	-	-	-	-	-	-	-	-	-
General Administration -2300	*10.0%*	*90.0%*								*10.0%*	*90.0%*	
Salaries	7,592	68,093			75,686	24%	309,515	309,515	-	31,000.00	278,515.10	-
Benefits	1,761	15,794			17,555	30%	59,338	59,338	-	6,000.00	53,337.68	-
D49 Purchased Services	-				-	-	4,000	4,000	-	4,000.00		-
Purchased Professional Services	11,317	3,250			14,567	6%	233,895	250,000	-	116,947.56	116,947.56	-
Travel and Registration	201				201	4%	5,000	5,000	-	5,000.00		-
Office Supplies	4				4	0%	5,000	5,000	-	5,000.00		-
Furniture and Equipment	-				-	-	1,000	1,000	-	1,000.00		-
Special projects	4,500				4,500		379,987	359,728	-	151,280.91	228,705.84	-
Marketing & Advertising / Board Expenses	-				-		30,000	30,000	-	30,000.00		
Audit	-				-	-	13,400	13,400	-	13,400.00		-
Legal Services	8,750	-			8,750	9%	95,504	95,504	-	65,503.59	30,000.00	-
Dues and Fees	2,775				2,775	28%	10,000	10,000	-	10,000.00		-
Total General Admin Services	**36,901**	**87,137**	**-**	**-**	**124,038**	11%	**1,146,638**	**1,142,485**	-	**439,132.06**	**707,506.18**	**-**
School Administration-2400												
Salaries		-			-	-	-	-	-		-	-
Benefits		-			-	-	-	-	-		-	-
Total School Admin Services	-	-	-	-	-	-	-	-	-	-	-	-
Business Services - 2500												
Salaries	-				-	-	30,899	30,899	-	30,899.23		
Benefits	-				-	-	8,186	8,186	-	8,186.22		
Bank Fees & Suspense	911				911	46%	2,000	2,000	-	2,000.00		-
Printing	-				-	-	800	800	-	800.00		-
Postage	164				164	21%	800	800	-	800.00		-
Supplies	-				-	-	700	700	-	700.00		
Dues and Fees	-				-	-	11,000	11,000	-	11,000.00		
Total Business Services	**1,075**	**-**	**-**	**-**	**1,075**	2%	**54,385**	**54,385**	-	**54,385.45**	**-**	**-**

EDUCATION reENVISIONED (CDBOCES)

Statement of Financial Activity

September 30, 2018

	CD BOCES-Location 600 Fund 10	CD BOCES-Location 610 Fund 10	PPOS Location 330 Fund 10	CPA Location - 530 Fund 10	YTD Actual Locs 600,610, 330,530	YTD	2018/19 Wkng Amend Budget	2018/19 Adopted Budget		2018/19 Wkng Amended Budget Detail Admin Location 600	2018/19 Wkng Amended Budget Detail Oversight & Shared Costs Location 610	2018/19 Wkng Amended Budget Detail Contract School Locations
2018/19 actual sFTE			*650.00*	*1,759.94*	*2,409.94*							
2018/19 budget sFTE			*697.00*	*1,838.00*	*2,535.00*	**25.0%**	*2,535.00*	*2,535.00*				
Operation and Maintenance of Plant 2600												
Security Services	158				158	23%	700	700	-	700.00		-
Utilities	1,916				1,916	128%	1,500	1,500	-	1,500.00		-
Custodial Services	360				360	12%	3,000	3,000	-	3,000.00		-
Repair and Maintenance	-				-	-	1,400	1,400	-	1,400.00		-
Building Lease	3,369				3,369	8%	41,800	41,800	-	41,800.00		-
Total Operations and Maintenance	**5,802**	**-**	**-**	**-**	**5,802**	12%	**48,400**	**48,400**	-	**48,400.00**	**-**	**-**
Support Services - Central - 2800												
Tech Support Services	1,253	-			1,253	3%	44,860	44,860	-	9,860.00	35,000.00	-
Unemployment	-				-	-	2,700	2,700	-	2,700.00		-
Liability Insurance	34,204	-			34,204	137%	25,000	25,000	-		25,000.00	-
Workers Comp	-	1,527			1,527	15%	10,500	10,500	-	3,000.00	7,500.00	-
SPED Telephone					-	-	-	-	-			-
Telephone	(24,661)	-			(24,661)	(283%)	8,700	8,700	-	8,700.00		-
Total Support Services	**10,796**	**1,527**	**-**	**-**	**12,323**	13%	**91,760**	**91,760**	-	**24,260.00**	**67,500.00**	**-**
Total Expenses	**54,574**	**117,081**	**1,112,112**	**3,017,558**	**4,301,326**	23.6%	**19,629,486**	**20,532,342**	###	**566,177.51**	**901,145.12**	**16,722,261.07**
	10%	13%	25%				18,189,584			*234.93*	*361.48*	*6,938.87*
Net Operating Change to Fund Balance	**$ 79,855**	**$ 108,205**	**$ (0)**	**$ 47,583**	**$ 235,643**	*24.3%*	**-**	**1,600**	###	**0.01**	**(0.00)**	**-**
	79,855.13										PPExp	
				+ RMDA/MVV Expense	$ -		$ -	$ 75,000			373.93 gross	
				Total Fund 10 Expense	4,301,326	21.9%	19,629,486	20,607,342			361.48 less entity	
	-	-	-	-			95.3%					
							(97,958)					
Personnel Costs	9,353	93,427	-	-	102,780	20%	509,077	(12,921)		76,085	432,992	-
Implementation Costs	45,221	23,654	1,112,112	3,017,558	4,198,546	22%	19,120,409	#NUM!		490,092	468,153	16,722,261
Total Expenses	54,574	117,081	1,112,112	3,017,558	4,301,326	22%	19,629,486	#NUM!		566,178	901,145	16,722,261
FY trend / sFTE		194.33					(203,580)					