



Education reEnvisioned BOCES
2024-2025 Budget to Actual Variance Analysis
General Fund w/o Grants

		11/30/2024			11/30/2024	YTD			
		Original Budget	Actual	Variance to Original Budget	Month Comments	Original Budget	Actual	Variance to Original Budget	YTD Comments
		11	11	11		11	11	11	
ENROLLMENT--Student Full-Time Equivalent (sFTE)									
	sFTE In-Person	2,882.0	2,700.0	(182.0)	(166,859) v	2,882.0	2,700.0	(182.0)	(834,295) v
	sFTE On-Line	4,317.0	4,500.0	183.0	\$156,221 v	4,317.0	4,500.0	183.0	781,105 v
	Total sFTE	7,199.0	7,200.0	1.0	-\$10,638 v	7,199.0	7,200.0	1.0	(53,190) v
FUNDING--Per Pupil Rate (PPR)									
	PPR In-Person	11,001.70	10,982.13	(19.57)	-\$4,402 r	11,001.70	10,982.13	(19.57)	(22,011) r
	PPR On-Line	10,244.00	10,244.00	-	\$0 r	10,244.00	10,244.00	-	- r
					-\$4,402 r				(22,011) r
					-\$15,040 t				(75,202) t
PROGRAM REVENUE	Program Revenue	6,327,525	6,312,479	(15,046)		31,637,625	31,562,396	(75,229)	
Less:									
CONTRACTED EDU SVCS	Professional-Educational Services	5,977,758	5,092,599	885,159	Current enrollment and pre-funding agreements, will adj when Oct count ratified	29,888,792	25,490,989	4,397,803	Current enrollment and pre-funding agreements, will adj when Oct count ratified
	% Program Revenue	94%	81%			94%	81%		
ERBOCES REVENUE	ERBOCES Program Revenue	349,767	1,219,880	870,114		1,748,833	6,071,407	4,322,574	
	Earnings on Investments	50,000	78,159	28,159		250,000	262,369	12,369	-
	Other Revenue	600	-	(600)		3,000	610	(2,390)	
	Total ERBOCES Revenue	400,367	1,298,039	1,298,039		2,001,833	6,334,387	6,334,387	
Less:									
ERBOCES EXPENSES	Salaries & Benefits	74,255	76,987	(2,732)	Staff Increase	351,018	386,690	(35,671)	Staff Increase
	Professional Services	48,958	45,763	3,196		192,292	189,485	2,807	
	Building Rent, Utilities & Maintena	2,333	1,909	424		11,667	8,140	3,527	
	Insurance	3,545	-	3,545		98,182	85,784	12,398	
	Technical Services	15,161	14,732	429		67,672	67,621	51	
	Capital Asset Expenditures	2,500	-	2,500		57,500	49,916	7,584	
	School Startup Loans	25,000	-	25,000	No loans requested	125,000	-	125,000	No loans requested
	Special Projects	20,833	129	20,704		104,167	23,316	80,851	Timing
	Other	5,101	3,020	2,081		29,092	26,938	2,154	
	Total ERBOCES Expenses	197,687	142,540	55,147		1,036,589	837,889	198,700	
	% Program Revenue	3%	2%			3%	3%		
FUND BALANCE	Change	202,679	1,155,499	952,820		965,244	5,496,498	4,531,254	
SUMMARY	Total Revenue	6,378,125	6,390,638	12,513		31,890,625	31,825,376	(65,249)	
	Total Expenses	6,175,446	5,235,139	940,307		30,925,381	26,328,878	4,596,503	
	Change	202,679	1,155,499	952,820		965,244	5,496,498	4,531,254	



EDUCATION reENVISIONED BOCES
2024-2025 Grant Revenue & Expense
11/30/2024

	7	8	9	10	11	12	1	2	3	4	5	6		
	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Total	Original Budget
REVENUE														
ECEA-State Special Education	2,189,677	-	-	-	-	-	-	-	-	-	-	-	2,189,677	2,034,500
ELPA	-	-	-	41,576	-	-	-	-	-	-	-	-	41,576	-
ECEA-State Gifted & Talented	102,415	-	-	-	-	-	-	-	-	-	-	-	102,415	79,900
EARSS-Expelled At Risk Student Servi	-	-	-	92,000	-	-	-	-	-	-	-	-	92,000	184,000
HB12-1345 BOCES State Edu Prioritie	-	-	109,705	-	-	-	-	-	-	-	-	-	109,705	90,500
School Health Prof Grant Revenue	-	-	55,385	368,000	-	-	-	-	-	-	-	-	423,385	368,000
EASI School Transformation Leadersh	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Additional At-Risk Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	40,900
CDIP	-	-	-	3,653	-	-	-	-	-	-	-	-	3,653	-
Computer Science Education Grant	-	-	1,196	-	-	-	-	-	-	-	-	-	1,196	-
READ Act	-	-	-	-	-	-	-	-	-	-	-	-	-	177,600
High Impact Tutoring	-	-	69,004	500,000	-	-	-	-	-	-	-	-	569,004	500,000
PERA	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
IDEA Part B-Federal Special Educator	-	-	-	-	435,985	-	-	-	-	-	-	-	435,985	903,200
Federal Impact Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000
ESSER III Supplemental-Coronavirus F	-	-	-	10,584	-	-	-	-	-	-	-	-	10,584	-
ESSER III ARP, Early-Service Educator	-	39,500	-	-	-	-	-	-	-	-	-	-	39,500	-
ESSER III ARP 9.5% State Set-Aside,EA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EASI-Empowering Action for School li	-	2,417	-	-	-	-	-	-	-	-	-	-	2,417	150,000
ESSER Supp Revenue-Coronavirus Rel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SEFP-Student Engagement and Famil	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ARP HCY-Amer Rescue Plan Homeless	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	2,292,091	41,917	235,291	1,015,814	435,985	-	-	-	-	-	-	-	4,021,099	4,543,600
EXPENSE														
ECEA-State Special Education	-	-	-	-	2,189,677	-	-	-	-	-	-	-	2,189,677	2,034,500
ELPA	-	-	-	41,576	-	-	-	-	-	-	-	-	41,576	-
ECEA-State Gifted & Talented	-	-	-	-	102,425	-	-	-	-	-	-	-	102,425	79,900
EARSS-Expelled At Risk Student Servi	-	-	-	-	89,898	-	-	-	-	-	-	-	89,898	184,000
HB12-1345 BOCES State Edu Prioritie	-	-	90,456	-	-	-	-	-	-	-	-	-	90,456	90,500
School Health Prof Grant Revenue	-	-	-	-	128,455	-	-	-	-	-	-	-	128,455	368,000
EASI School Transformation Leadersh	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Additional At-Risk Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	40,900
CDIP	-	-	-	3,653	-	-	-	-	-	-	-	-	3,653	-
Computer Science Education Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
READ Act	2,416	-	-	-	-	-	-	-	-	-	-	-	2,416	177,600
High Impact Tutoring	-	-	-	-	109,944	-	-	-	-	-	-	-	109,944	500,000
PERA	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
IDEA Part B-Federal Special Educator	24,958	15,194	19,254	17,145	17,479	-	-	-	-	-	-	-	94,029	903,200
Federal Impact Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000
ESSER III Supplemental-Coronavirus F	-	-	-	-	10,584	-	-	-	-	-	-	-	10,584	-
ESSER III ARP, Early-Service Educator	3,000	-	-	36,500	-	-	-	-	-	-	-	-	39,500	-
ESSER III ARP 9.5% State Set-Aside,EA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EASI-Empowering Action for School li	-	-	2,417	-	(64,020)	-	-	-	-	-	-	-	(61,602)	150,000
ESSER Supp Revenue-Coronavirus Rel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SEFP-Student Engagement and Famil	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ARP HCY-Amer Rescue Plan Homeless	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expense	30,374	15,194	112,126	98,874	2,584,442	-	-	-	-	-	-	-	2,841,011	4,543,600



Education reEnvisioned BOCES
2024-2025 Balance Sheet
11/30/2024

	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	MoM Change
ASSETS													
8101 Cash in bank	167,858	452,860	403,113	433,793	273,190	-	-	-	-	-	-	-	(160,603)
8102 Cash on hand	40,930	40,930	40,930	40,930	40,930	-	-	-	-	-	-	-	-
8104 Change cash	-	-	-	-	-	-	-	-	-	-	-	-	-
8110 Other cash	-	-	-	-	-	-	-	-	-	-	-	-	-
8111 Investments	10,722,332	13,667,340	16,973,762	13,764,625	12,398,274	-	-	-	-	-	-	-	(1,366,351)
8131 Interfund loans receivable	1,308	1,308	1,308	1,308	1,308	-	-	-	-	-	-	-	-
8132 Interfund accounts receivable	395,092	395,092	395,092	395,092	395,092	-	-	-	-	-	-	-	-
8142 Grants Receivable	-	-	191,524	-	-	-	-	-	-	-	-	-	-
8153 Other accounts receivable	50	66,706	(191,475)	10,584	500,005	-	-	-	-	-	-	-	489,420
8181 Prepaid expenses	116,181	122,662	6,482	-	-	-	-	-	-	-	-	-	-
8231 Buildings and building improvement:	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	11,443,750	14,746,898	17,820,736	14,646,332	13,608,798	-	-	-	-	-	-	-	(1,037,534)
LIABILITIES													
7401 Interfund loan payable	(146,963)	(146,963)	(146,963)	(146,963)	(146,963)	-	-	-	-	-	-	-	-
7402 Interfund accounts payable	(249,436)	(249,436)	(249,436)	(249,436)	(249,436)	-	-	-	-	-	-	-	-
7421 Accounts payable	(230,647)	(42,900)	-	(44,576)	-	-	-	-	-	-	-	-	44,576
7461 Accrued salaries and benefits	(53,380)	(53,380)	(53,380)	(53,380)	(53,380)	-	-	-	-	-	-	-	-
7471 Payroll deductions and withholdings	-	-	(238)	-	-	-	-	-	-	-	-	-	-
7482 Deferred Revenue-State Grants	-	(148,130)	-	-	-	-	-	-	-	-	-	-	-
7499 Other current liabilities	(1,707,900)	(4,362,700)	(6,536,600)	(52,000)	(52,000)	-	-	-	-	-	-	-	-
Total Liabilities	(2,388,327)	(5,003,510)	(6,986,618)	(546,356)	(501,780)	-	-	-	-	-	-	-	44,576
EQUITY													
6710 Non-spendable Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
6721 Contributed capital	(1,223,000)	(1,769,700)	(1,769,700)	(1,769,700)	(1,769,700)	-	-	-	-	-	-	-	-
6750 Fund balance	-	-	-	-	-	-	-	-	-	-	-	-	-
6770 Unreserved fund balance	(7,832,423)	(7,973,450)	(9,064,179)	(12,330,276)	(11,337,319)	-	-	-	-	-	-	-	992,957
Total Equity	(9,055,423)	(9,743,150)	(10,833,879)	(14,099,976)	(13,107,019)	-	-	-	-	-	-	-	992,957
Total Liabilities and Equity	(11,443,750)	(14,746,660)	(17,820,497)	(14,646,332)	(13,608,798)	-	-	-	-	-	-	-	1,037,534



Education reEnvisioned BOCES
Statement of Revenues, Expenditures, and Change in Fund Balance
High-Level Financial Trend
11/30/2024

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025 Original Budget	2024-2025 YTD Actual
	Actual	Actual	Actual	Actual	Actual	Actual		
FUNDING								
Contract schools	2,401.0	2,681.0	5,119.0	4,158.0	4,265.5	5,558.0	7,199.0	7,200.0
Total funded students (sFTE)	2,401.0	2,681.0	5,119.0	4,158.0	4,265.5	5,558.0	7,199.0	7,200.0
YoY sFTE % increase/- decrease	11%	12%	91%	-19%	3%	30%	30%	
Per-pupil revenue (PPR)	7,448.96	7,790.16	7,457.87	8,417.85	8,759.88	9,803.08	10,547.34	
YoY PPR % increases/-decrease	6%	5%	-4%	13%	4%	12%	8%	
REVENUES								
State PPR	17,884,947	20,885,430	38,176,859	35,001,426	37,365,258	54,485,479	75,930,300	31,562,396
Other Revenue	424,343	769,443	1,272,709	2,822,537	3,409,095	4,506,105	5,150,800	4,284,078
Total revenues	18,309,290	21,654,873	39,449,568	37,823,963	40,774,353	58,991,584	81,081,100	35,846,474
EXPENDITURES								
Instruction	16,768,564	19,622,699	35,839,384	35,108,355	37,848,464	55,378,914	76,276,700	28,332,000
Supporting services	1,114,041	1,394,503	2,602,415	1,863,718	1,679,749	1,912,571	2,330,000	837,889
Total expenditures	17,882,605	21,017,202	38,441,798	36,972,074	39,528,213	57,291,485	78,606,700	29,169,888
% Revenue for Instruction	92%	91%	91%	93%	93%	94%	94%	
% Revenue for Supporting Services	8%	9%	9%	7%	7%	6%	6%	
Expenditure per sFTE	7,448	7,839	7,510	8,892	9,267	10,308	10,919	
YoY Expenditure per sFTE % increases/-decrease	3%	5%	-4%	18%	4%	11%	6%	
Net change in fund balance	426,685	637,671	1,007,770	851,890	1,246,140	1,700,099	2,474,400	6,676,586
Fund balance, beginning	560,177	986,862	1,624,533	2,632,303	3,484,193	4,730,333	6,430,432	6,430,432
Fund balance, ending	986,862	1,624,533	2,632,303	3,484,193	4,730,333	6,430,432	8,904,832	13,107,018
% Fund balance to Total revenues	5.39%	7.50%	6.67%	9.21%	11.60%	10.90%	10.98%	
FUND BALANCE								
Restricted for TABOR	553,000	656,000	1,176,000	1,176,000	1,223,000	1,769,700	2,432,500	2,432,500
Assigned					1,450,000	3,600,000	4,000,000	4,000,000
Unassigned	433,862	968,533	1,456,303	2,308,193	2,057,333	1,060,732	2,472,332	6,674,518
Total fund balance	986,862	1,624,533	2,632,303	3,484,193	4,730,333	6,430,432	8,904,832	13,107,018