

#### **Board Agenda**

February 20, 2018 from 4:00 – 6:00 p.m. 4035 Tutt Blvd., Colorado Springs, CO 80922

#### I. Preliminaries

- A. Call to order
- B. Roll call
- C. Welcome to guests
- D. Pledge of Allegiance
- E. Public Comment
- F. Approval of agenda

#### II. Consent Agenda

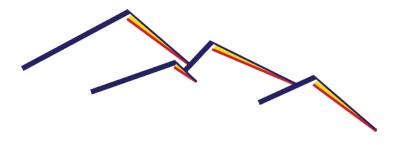
A. Meeting Minutes from January 22, 2018 Board Meeting

#### III. Action Items

A.

#### IV. Discussion Items

- A. Site Visit Reports Kindra Whitmyre
- B. CD BOCES Vision, Brand, and Name Ken Witt





#### V. Information

- A. Data Walk Phillip Williams
- B. Historical School Report Data Analysis Kindra Whitmyre
- C. Board Calendar Kindra Whitmyre

#### VI. Other Business

A. Executive Session pursuant to CRS 24-6-402(4)(b, e, and g) for legal advice regarding executive director interview process, for negotiations and advice to negotiators, and to consider materials protected by mandatory non disclosure provisions.

#### VII. Reports, in writing unless there are questions

- A. Education and Operations Director Board Report
- B. Assessment and Data Coordinator Board Report
- C. Business Director Board Report
- D. K-12 Board Report (CPA and PPOS)
- E. STEMsCO Board Report

#### VIII. Adjourn

# Special Board Meeting Notes for January 22, 2018 at 1:04 p.m.

Guests/Staff: Todd Thorpe, Brad Miller, Ken Witt, Angela Dugan (spelling?), Becky Engasser, Maria Walker,

Guests on Conference Call: None

Via Skype and Google Hangout: None

Note: Chelsy Harris out sick, prior notice given. Andy Franko left the Board meeting once his resignation was accepted.

#### Role Call:

	Drosendahl	Franko	Harris	Holloman	Lavere- Wright
Here	Х	Х		Х	Х
NOT Here			х		

Approval for the Agenda: Motion: Drosendahl Second: Holloman Motion Passed: 4-0

	Drosendahl	Franko	Harris	Holloman	Lavere- Wright
Voted AYE	х	Х		Х	х
Voted NAY					
Not at mtg.			х		

Approval for Consent Agenda.

Motion: Drosendahl Second: Holloman Motion Passed: 4-0

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	Drosendahl	Franko	Harris	Holloman	Lavere- Wright		
Voted AYE	Х	Х		Х	X		
Voted NAY							
Not at mtg.			Х				

Approval for Action Item III-A. Andy Franko resignation accepted by the Board of Directors

Motion:

Second: NO VOTE NEEDED

Motion Passed:

	Drosendahl	Franko	Harris	Holloman	Lavere- Wright
Voted AYE					
Voted NAY					
Not at mtg.					

Approval for Action Item III-B Appointment of Don Griffin as the D49 representative taking Andy Franko's position on the BOD

Motion: NO VOTE NEEDED

Motion Passed:

	Drosendahl	Franko	Harris	Holloman	Lavere- Wright
Voted AYE					
Voted NAY					
Not at mtg.					

Approval for Action Item III -C. Board elections of positions:

President- Marie Lavere-Wright nominated

Motion: Holloman Second: Drosendahl Motion Passed: 4-0

	Drosendahl	Griffin	Harris	Holloman	Lavere-
					Wright
Voted AYE	Х	Х		Х	Х
Voted NAY					
Not at mtg.			Х		

Approval for Action Item III -C. Board elections of positions:

Vice President- Andy Holloman nominated

Motion: Drosendahl Second: Griffin Motion Passed: 4-0

	Drosendahl	Griffin	Harris	Holloman	Lavere- Wright
Voted AYE	X	Х		Х	х
Voted NAY					
Not at mtg.			Х		

Approval for Action Item III -C. Board elections of positions:

Secretary Bethany Drosendahl nominated

Motion: Holloman Second: Griffin Motion Passed: 4-0

	Drosendahl	Griffin	Harris	Holloman	Lavere- Wright
Voted AYE	Х	Х		х	Х
Voted NAY					
Not at mtg.			х		

Approval for Action Item III -C. Board elections of positions:

Treasurer nominated Chelsy Harris nominated

Motion: Holloman Second: Griffin Motion Passed: 4-0

	Drosendahl	Griffin	Harris	Holloman	Lavere- Wright
Voted AYE	Х	х		Х	х
Voted NAY					
Not at mtg.			х		

Approval for Action Item III-D. Tabled to further in the meeting agenda.

Motion: Drosendahl Second: Holloman Motion Passed 4-0

	Drosendahl	Griffin	Harris	Holloman	Lavere- Wright
Voted AYE	Х	Х		х	х
Voted NAY					
Not at mtg.			х		

Approval for Action Item III-D

Motion: Drosendahl Second:Holloman Motion Passed: 4-0

	Drosendahl	Griffin	Harris	Holloman	Lavere- Wright
Voted AYE	Х	Х		Х	Х
Voted NAY					
Not at mtg.			х		

Approval for Action Item III-E.

Motion: Drosendahl Second: Holloman Motion Passed: 4-0

	Drosendahl	Griffin	Harris	Holloman	Lavere- Wright
Voted AYE	Х	Х		Х	Х
Voted NAY					
Not at mtg.			Χ		

Approval for Action Item III-F. Voted on the Mission only. Vision to be worked on for future

meeting.

Motion: Drosendahl Second: Holloman Motion Passed: 4-0

	Drosendahl	Griffin	Harris	Holloman	Lavere- Wright
Voted AYE	Х	Х		Х	Х
Voted NAY					
Not at mtg.			Х		

Approval to Adjourn at 3:51 p.m.

Motion: Griffin

Second: Drosendahl Motion Passed: 4-0

	Drosendahl	Griffin	Harris	Holloman	Lavere- Wright
Voted AYE	Х	Х		Х	х
Voted NAY					
Not at mtg.			Х		



#### BOARD of DIRECTORS MEETING AGENDA ITEM COVER SHEET

**Board Meeting Date:** February 20, 2018

**Prepared by:** Kindra Whitmyre

Title of Agenda Item: School Site Visit Reports

**Item Type:** □ Action □ Information **X** Discussion

#### **Background Information, Description of Need:**

The Colorado Digital BOCES (CD BOCES) Accreditation Plan outlines a process for school site visits twice a year. Our first site visit in January is a 'check-in' for school leaders on our Accountability Matrix, the doc where all our school standards and objectives are housed and scored. This site visit gives the school leadership team time to develop and implement any school improvements needed before our end of the year site visit that occurs in May/June. The end of the year site visit report shows any improvements or continued needed improvement, and also gives recommendations as to the priority improvements needed in the following school year. The first site visit was completed for each school on the following dates:

PPOS- January 8-11 CPA- January 22-26

#### **Relevant Data and Expected Outcomes:**

The site visit reports are attached. The Accountability Matrix is not attached, as it is a lengthy document, but will be provided to any or all Board members on request.

#### **Recommended Course of Action/Motion Requested:**

There is no recommended course of action or motion requested at this time.

4035 Tutt Boulevard Colorado Springs, CO 80922

# Colorado Preparatory Academy Midyear Site Visit Summary



The Colorado Digital Board of Cooperative Education Service (CD BOCES) serves students in blended and online learning schools and programs through unprecedented collaboration, accountability and support. The CD BOCES values academic excellence that is achieved through authentic relationships that encourage face to face student-teacher relationships while leveraging online education tools to fulfill the promise for any student, anytime anywhere.

#### **Profile**

The Colorado Digital BOCES (CD BOCES) has a rigorous Accreditation plan for all its blended learning online schools. CD BOCES has developed a comprehensive school evaluation tool, called the Accountability Matrix, which is the foundation of its Accreditation review process. Each CD BOCES' school is required to have either one or two Accreditation site visits each year based on its performance on the School Performance Framework (SPF).

**Process.** A midyear visit culminates in a summary of findings and matrix scores. The purpose of the midyear visit is to validate the school's self-evaluation and provide a synopsis of Accountability Matrix findings that can be used to adjust the school's plan for the remainder of the school year. An end-of-year Accreditation site visit culminates in an executive report that, in addition to everything provided in the midyear report, may include a corrective action plan, if one is needed.

The Accreditation review team is comprised of individuals with varied educational backgrounds and areas of expertise. The team includes both CD BOCES staff members and external consultants. Team members review school documents; interview staff members, students, and parents; and conduct classroom observations. Findings are triangulated to ensure accuracy in the Accountability Matrix scores and comments.

Review team members of this site visit were:

#### Team Members

Kindra Whitmyre CD BOCES Director of Education and Operations
Phil Williams CD BOCES Assessment and Data Coordinator
Denise Mund School Improvement Consultant
Cynthia Haws Retired Educator and Administrator
Terrie Andrews Curriculum and Instruction Consultant

#### Date of Site Visit

January 22-26, 2018

# **Elementary School**

# Data Snapshot

#### Scores for this Accreditation Site Visit

1. School Leadership	53 of 57
3. Assessment	40 of 42
4. Data Driven Environment	31 of 33
5. Instruction	43 of 54
7. Engagement	32 of 36
8. Student and Family Support	33 of 36
10. Professional Development	29 of 30
11. Evaluation	31 of 33
14. Special Programs	80 of 87

# School Strengths

- 1. Communication with families touches multiple areas, including communication with students.
- 2. Class connect attendance has increased and accountability has improved.
- There is a connection, alignment and implementation of professional development, observations and evaluations. There is broad understanding for why these components are aligned and how they influence each other.
- 4. Administrator newsletters are informative and personal.
- 5. The leader has consistently held the team accountable for performance at both the classroom and school level.
- 6. Staff appropriately and sufficiently addresses student issues with attendance challenges through accountability and building relationships.
- 7. Student course completion rate for first semester was 85%.

#### Notable Trends

#### 1. Leadership (Standard 1)

There is a need for accountability of high expectations for all students. Specifically, high achieving or more able students also need to have high expectations held for them. In addition, there were still staff members who attributed the lack of student progress to the learning coach.

#### 2. Data Driven Environment (Standard 4)

It's important for students to understand their own data and how to monitor their own goals and learning. This knowledge can extend to the learning coach, but the focus should be on the student.

#### 3. Instruction (Standard 5)

There should be a greater emphasis on critical thinking, problem solving and decision-making skills, for which there is not a vital level of rigor. The attention given to Bloom's Taxonomy is emerging and has only begun to have an impact.

#### 4. Engagement (Standard 7)

At this time, teachers track student growth and achievement data and there is little focus on student ownership. Students need to understand how tracking their own progress will directly correlate to their achievements.

#### 5. Student and Family Support (Standard 8)

There should be a clearer definition for what school culture is desired and needed. The school would benefit from a deeper discussion about the foundational components of the desired culture and an analysis of what the current culture is.

#### 6. Special Programs (Standard 14)

There should be a clearer plan of how to track student achievement and growth for students with an ELP and an ALP.

#### CD BOCES Recommendations

#### 1. Instruction (Standard 5)

o Instructional strategies should continue to be monitored and teachers should continue to be held accountable for good quality instruction. In this grade level cohort, some teachers are still using the lack of learning coach support as to why students are not learning and pushing back on current strategies that leadership has put in place; these two issues should be addressed.

#### 2. Engagement (Standard 7)

Student engagement is terrific this year, small groups are in the 80% consistently and course completion for first semester was 85%. The recommendation is to start discussing a plan and process to give students the responsibility to monitor their goals and progress.

# Middle School

# Data Snapshot

#### Scores for this Accreditation Site Visit

1. School Leadership	55 of 57
3. Assessment	40 of 42
4. Data Driven Environment	31 of 33
5. Instruction	48 of 54
7. Engagement	33 of 36
8. Student and Family Support	35 of 36
10. Professional Development	29 of 30
11. Evaluation	32 of 33
14. Special Programs	84 of 87

## School Strengths

- 1. The whole team is consistent with implementing key improvement strategies, holding high expectations, conducting data digs, and applying these to impact student achievement.
- 2. The instructional staff takes ownership for student performance.
- 3. The addition of the Advisor position has increased personalization and is a beneficial link between the teacher and the broader support system.
- 4. Staff participate in DDI meetings each week to discuss individual student achievement. These discussions have produced positive results for students.
- 5. Capturing Kids Hearts is being implemented consistently and evidence was seen in multiple aspects of the school.
- 6. The student participation in the small group mandatory class connect sessions is very high.
- 7. The middle school team is very strong and work together collaboratively.

#### Notable Trends

#### 1. Assessment (Standard 3)

Classroom assessments are need of more rigor. Instructional staff have begun to focus on encouraging higher level thinking skills, but this has just started, and the staff is at varying degrees of implementing with fidelity.

#### 2. Data Driven Environment (Standard 4)

A variety of data is available for students to use in monitoring their own achievement; however, there was not any evidence that students are using this data effectively or consistently. More effort should be given to informing and modeling for students so they understand why monitoring their own progress is important to their success.

#### 3. Instruction (Standard 5)

There is a need for higher level thinking skills in lessons for students. This happens when teachers are creating opportunities for students to dig deeper and regular checks for understanding. Although the school has begun to focus on using Bloom's Taxonomy, teachers need to intentionally design lessons to encourage higher levels of thinking. Currently, some teachers are still conducting lecture-style lessons, but improvement in this area has been noticed and noted.

#### 4. Engagement (Standard 7)

Although teachers and support staff are regularly reviewing individual student data, this has not transferred to students yet and that is what is needed to strengthen student achievement. To be engaged, students need to understand why progress in their classes has a direct impact on their achievement.

#### 5. Special Programs (Standard 14)

There should be a clearer plan of how to track student achievement and growth for students with an ELP and an ALP.

#### CD BOCES Recommendations

#### Instruction (Standard 5)

o The common issue in the trends above is that students should be monitoring their own learning goals and progress. This is noted in Standard 4, 5 and 7. The leadership in this grade level cohort should start creating a plan and process to give students the responsibility to monitor their goals and progress. This grade level cohort is a strong team, so to have them start this initiative and share the successful processes with the other grade levels is a great place to start.

# High School

# Data Snapshot

#### Scores for this Accreditation Site Visit

52 of 57
20 of 24
40 of 42
29 of 33
49 of 54
32 of 33
29 of 36
35 of 36
14 of 15
29 of 30
32 of 33
24 of 24
14 of 15
84 of 87
37 of 42

# School Strengths

- 1. The benefit of the high school curriculum is that it can be differentiated easier than the other grade level cohorts.
- 2. Professional development and evaluation are closely intertwined and consistently understood by staff members.
- 3. The school has been nominated to be a Capturing Kids Hearts showcase school, which is especially unique for a virtual school.
- 4. There is collaboration by the instructional staff across courses.
- 5. Participation in benchmark assessments is high.
- 6. The onboarding process this year has positively impacted student engagement as evidenced by the course completion rate.
- 7. The school SPF is the highest of all the grade cohorts at CPA, even though it has gone down a rating (from Performance to Improvement).

### Notable Trends

#### 1. Leadership (Standard 1)

There is a need to meet more individual student plans and communicate these plans and progress more broadly. Various student plans, at different levels, are not consistently used or communicated.

The team found that school leadership is not addressing issues in a timely manner, which has resulted in staff and students being held to varied levels of performance and not the high levels expected. This includes failure to communicate in a timely manner in regard staff queries and student processes.

#### 2. Instruction (Standard 5)

The instructional staff needs to place greater emphasis on encouraging higher order thinking skills and expound on their work using Bloom's Taxonomy to accomplish this.

#### 3. Engagement (Standard 7)

Students are participating in their courses, as evidenced by higher passing rates (69% first semester); however, they are not participating in the mandatory class connect sessions at high levels. These sessions are planned interventions to close growth gaps in students and if the students are not attending and held accountable to attend, the informed assumption is that they will not make 'at least' the year of growth needed and required.

#### 4. Evaluation (Standard 11)

First semester evaluations have been completed, but student engagement is still not at a level that would indicate these evaluations are effective. The key levers, which have broken down teachers needs into actionable steps, have not positively impacted student achievement.

#### 6. Special Programs (Standard 14)

There should be a clearer plan of how to track student achievement and growth for students with an ELP and an ALP.

#### CD BOCES Recommendations

#### 1. Leadership (Standard 1)

Student plans need to be communicated to all who work with students. If the student plan is what the school believes will help students be successful, then the plan should be implemented with fidelity. School processes in all areas should be evaluated for efficiency and effectiveness, if there is a breakdown somewhere, then this needs to be addressed.

#### 2. Instruction (Standard 5)

o There is a need for higher level thinking skills in lessons for students. The school has begun to focus on using Bloom's Taxonomy, but teachers need to intentionally design lessons to encourage higher levels of thinking.

#### 3. Engagement (Standard 7)

o The strong recommendation in this area, which also flows through three of the standards above in the trends, is that the student engagement process needs to be looked at, evaluated and improved. This process should be handled effectively and efficiently, as well as, all staff being held accountable for consistently completing their part of the process.

#### 4. Evaluation (Standard 11)

 A very important piece of the evaluation process should be instructional feedback. The instructional staff needs strong and rich feedback on how to improve their instruction. Modeling instruction would also be recommended. Holding staff accountable for all school processes is also a part of evaluations and this should be implemented with fidelity.

# **CPA- Whole School**

# School Strengths

- 1. The onboarding process has improved significantly this year.
- 2. There is a multi-faceted system for ensuring quality digital capacity with students.
- 3. The ESP and school have put together a comprehensive plan to ensure compliancy with policies and procedures.
- 4. Schoolwide, there is consistent communication about expectations for assessments.
- 5. There is an understanding of assessments and what the assessment data should be used for.
- 6. Assessment participation has increased.

#### Notable Trends

- 1. Education Service Provider- ESP (Standard 15)
  - The focus for the ESP needs to remain on increasing student academic achievement and improving the quality of blended learning opportunities in all grade level cohorts. The school has a high turnover rate so implementing processes for student achievement and growth should not be dependent on continuous enrollment. Also, the students that have been continuously enrolled are not making a high level of growth as they should be. Improvements have been made, but more is needed to reach optimal levels of student performance.
  - o The post-secondary opportunities for students should continue to grow each school year. The school has a terrific focus on all students and the improvements needed, but there are different and smaller groups that do have these equitable opportunities to have all their needs met. Several examples are given through the Accountability matrix and can also be provided by CD BOCES staff.

#### CD BOCES Recommendations

1. The ESP should be working closely with CD BOCES staff to determine consistent and comprehensive strategies for the above improvements needed that can be researched this year for implementation next year.

# Pikes Peak Online School Midyear Site Visit Summary



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The Accreditation review team is comprised of individuals with varied educational backgrounds and areas of expertise. The team includes both CD BOCES staff members and external consultants. Team members review school documents; interview staff members, students, and parents; and conduct classroom observations. Findings are triangulated to ensure accuracy in the Accountability Matrix scores and comments.

Review team members of this site visit were:

#### Team Members

Kindra Whitmyre CD BOCES Director of Education and Operations
Phil Williams CD BOCES Assessment and Data Coordinator

Denise Mund School Improvement Consultant
Cynthia Haws Retired Educator and Administrator
Terrie Andrews Curriculum and Instruction Consultant

#### Date of Site Visit

January 8-11, 2018

# Data Snapshot

#### Scores for this Accreditation Site Visit

1. School Leadership	54 of 57
2. Curriculum	22 of 24
3. Assessment	39 of 42
4. Data Driven Environment	31 of 33
5. Instruction	40 of 54
6. Digital Capacity	31 of 33
7. Engagement	25 of 36
8. Student and Family Support	34 of 36
9. Community	14 of 15
10. Professional Development	29 of 30
11. Evaluation	32 of 33
12. Policies and Procedures	24 of 24
13. Financial	14 of 15
14. Special Programs	79 of 87
15. Education Service Provider	34 of 42

# School Strengths

- 1. There is a positive partnership among staff members.
- 2. There is a sincere desire to improve curriculum that supports students in a way that will impact their postsecondary or workforce futures.
- 3. The school has a greater connection between observations, professional development, and evaluations that is understood by all staff. Expectations from leadership are clear and used in staff discussions.
- 4. The school staff have a better understanding for how students are identified within special programs.
- 5. Someone on staff knows each student, and there is a focus on modifying curriculum to meet their needs.
- 6. There are a wide variety of venues for parents to be involved in and give feedback about their experiences with the school.
- 7. The combination of the FAST process, plus Advisors, has increased the effectiveness of addressing student needs. Staff connects with students in myriad ways to encourage engagement.
- 8. There is evidence that Ruby Payne and Capturing Kids Hearts training is being implemented to increase student engagement and passing rates.
- 9. The action plan focuses on primary areas for improvement, and performance metrics are monitored. This is yearlong work should produce positive results by the end of the year.
- 10. The school onboarding process met the CD BOCES expectations this year.

#### Notable Trends

#### 1. Leadership (Standard 1)

The consistency with which observations have been done, feedback provided, and how that's embedded in the PLC, and a part of the evaluation, has been effective. The administrator has instituted high expectations and a clear plan for instructional performance. There is accountability that what is learned in staff development is implemented. This is consistent across the leadership team.

The administrator meets with students on a regular basis, and regularly pulls data to discuss with students. However, setting high expectations is difficult without all instructional and advisory staff clearly understanding each student's plan. Students would benefit from learning from their assessment results so they can improve in future assessments. Students understanding how to learn from and set goals associated with previous results makes their work more relevant and leads to greater degrees of student ownership.

#### 2. Curriculum (Standard 2)

There should be a better utilization of the curriculum and how instruction and the curriculum fit together. Teachers should be operating at a tier two level that is more targeted and embodies instruction at a higher level. When this next level of instruction is institutionalized, the school will be operating within the mission of the school and be able to utilize cross curriculum application.

Writing does not appear to be uniform across content areas. The focus is on ELA and Math this year; although it is unclear how every staff member fits into that focus, especially teachers that teach areas such as electives.

#### 3. Assessment (Standard 3)

Higher order thinking skills and questioning is not occurring. What's done in class connect sessions and what's done in the Summit curriculum are lower level. Students don't clearly understand the purpose or impact of assessments.

#### 4. Data Driven Environment (Standard 4)

Discussions about data used to drive classroom instruction occurs regularly. DDI, deep dive meetings and PLC provide evidence of this. But the influence of these discussions is not apparent in changes to instructional practices based on the use of this data. Data is used at a superficial level and is not connected to improving student academic achievement. Instructional formats are the same. The data needs to be relevant to instruction; students need to know what the data means in accordance to their learning plan and they need to be bought into the planning.

#### 5. Instruction (Standard 5)

The school is doing great pre-work to instruction, but not planning how to integrate the elements (i.e., DDI, PLC) into adapting instruction for students. Differentiation is viewed

as targeted small groups or assigning students to intervention. It's unclear how interventionists and teachers are collaborating on impactful student data. This ties into the summary above in the Leadership and Data Driven Environment sections.

#### 6. Engagement (Standard 7)

The Stay on Track plan started late, but the Advisor is a good interim point to monitor student progress. However, teachers have not seen these plans. The potential for these individual student plans is key to student success and should be more broadly implemented and used at a deeper level. This could also dovetail with student ICAPs. During onboarding, the development and purpose of these plans could be highlighted and refined.

Students are not developing autonomy or being held to monitor their own learning. Teachers communicated that they have high expectations for all students, but accountability for teachers modeling and driving student autonomy is inconsistent.

Wraparound services are robust and designed to meet individual student needs.

#### 7. Student and Family Support (Standard 8)

People can clearly define the culture of the school, which aligns with their vision and mission. There are more forms of communication for parents and students than in past site visits. It would be helpful to have data to determine what does and does not work for the school's diverse student community. It's difficult to discern if parents and students are really connected; they appear to be struggling with a connection to school. The onboarding process has improved, but parent participation in school parent opportunities is still low.

#### 8. Community (Standard 9)

Participation in SAC is still a struggle for the school. Parent involvement in this committee continues to be low.

Community outreach also continues to struggle. There was a canned food drive, but people didn't know the result of that campaign. Participation in family activities is low.

School newsletters this year are more indigenous to the school, which has led better communication.

#### 9. Professional Development (Standard 10)

Bits and pieces of the professional development are being implemented by teachers, but new learning is not consistently implemented. The expectation is there, and the leaders have accountability for teachers for new learning, so this may just simply be that not enough time has passed to track the implementation; or, in the future the leaders may find that accountability is lacking. It is too early to identify a pattern and this should be monitored.

The PD implementation process is systematic and clearly communicated, but it's just begun to be implemented and how it will impact student learning is still unclear.

#### 10. Evaluation (Standard 11)

The school shows a trend toward a closer relationship with formative observations and the summative evaluation. Teachers have benefited from clear expectations and goals. The key levers process has made a positive impact.

#### 11. ESP (Standard 15)

The SPF rating has increased from Turnaround last year to Priority Improvement this year. The school added Advisors to work directly with students on getting their assignments done and completing coursework, which has had an impact on the student's passing rates. Since adding these Advisors and using Stay on Track and Back on Track plans to manage individual student progress are new Fall 2017 semester, time will tell if these additional efforts are enough to bring student academic achievement up to acceptable levels.

Participation in blended learning opportunities has improved with meetings being held at coffee shops and incentives for students to attend. However, there is not a clear purpose for these meetings that has been led by the ESP. How blended learning will be offered and implemented has changed repeatedly during the life of PPOS. The ESP's plan to effectively offer a high quality blended learning program, in concert with the agreement with the CD BOCES, is unclear.

Adding Advisors to the budget allowed school leaders to add another school staff member to work directly with students, and it has made a notable impact on student engagement. The Advisors work directly with students on their individual plans and hold students accountable for progress on these plans. This allows teachers to focus more on instruction and is a nice bridge for students and teachers. This has also minimized the need for MTSS interventions.

#### CD BOCES Recommendations

#### 1. Instruction (Standard 5)

- The implementation of good quality instruction for at-risk students is still not implemented consistently. The review team understands that the rationale to this concern for this school year is simply that the new leader has not been in place long enough to allow for this needed consistency; although, since this is the school's third year in operation, the recommendation is that this needs to occur regardless of what transition may occur through the rest of this school year and next school year.
- o The review team also recommends that the school puts together a plan to help students to take responsibility for their own learning. The plan can include strategies like reviewing student progress and scores with students, and helping them create learning goals that they need to track. The CD

BOCES can help with student responsibility strategies that benefit at-risk students.

#### 2. Engagement (Standard 7)

o The most recent data for student engagement is that 69.85% of students completed their first semester courses with a passing grade. 44-54% of students are attending their mandatory class connect session. These numbers are still very low and the CD BOCES recommends that the K12 organization evaluate what resources need to be brought in to this school. We know that the school has 91% of students with at-risk indicators, so providing extra or more resources is necessary given the low numbers presented above.

#### 3. ESP (Standard 15)

- o The ESP should put together a comprehensive plan for blended learning that is well-communicated with its staff and students/parents. The blended learning opportunities for students at PPOS are limited to meeting with teachers at coffee shops near each student's house. The participation is low, the last number is 279 students attending, and this number varies. Meaningful relationships are critical with an at-risk population, but these opportunities are also essential for improved student academic performance.
- The ESP should also evaluate the post-secondary opportunities for students. The state of Colorado has moved toward each school creating graduation requirements for students dependent on the pathway they would like to follow for the goal they want to meet after graduating. PPOS only has concurrent enrollment and work-based learning available to students, and numbers have been consistently low: 2015- CE-0 and WP- 3; 2016- CE- 0 and WP- 0; 2017- CE- 0 and WP- 36. The state gave districts and schools a few years to create pathways and opportunities for all students, so at this time it needs to be addressed.



#### BOARD of DIRECTORS MEETING AGENDA ITEM COVER SHEET

**Board Meeting Date:**Feb 20, 2018

**Prepared by:** Ken Witt

**Title of Agenda Item:** (IV. B.) CD BOCES Vision, Brand, and Name

**Item Type:** □ Action □ Information X Discussion

#### **Background Information, Description of Need:**

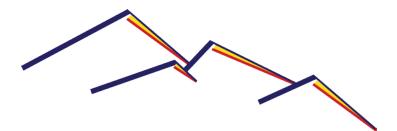
In December 2017, the Colorado Digital BOCES unanimously passed a resolution declaring the strategy to "... entertain and solicit quality proposals for educational programs and schools that are innovative and exceptional, and will apply resolve in developing such educational models and demonstrating effectiveness ...". The BOCES followed up this course of action by adopting a new mission statement in January 2018. The board set an expectation of addressing a new name and a new vision statement in February.

As the Roman philosopher Seneca stated, "If a man knows not what harbor he seeks, any wind is the right wind."

#### **Relevant Data and Expected Outcomes:**

#### **Recommended Course of Action/Motion Requested:**

New names and a draft vision statement proposed herein should be considered for edit and finalization in the next regular meeting.



4035 Tutt Boulevard Colorado Springs, CO 80922



#### **Adopted MISSION STATEMENT**

The Colorado Digital BOCES will develop and deliver services to BOCES, districts and authorized schools to expand availability and access to quality, innovative public education programs Colorado parents and students seek.

#### **CD-BOCES Vision kick-start**

We believe that better education methods and formats continue to emerge, and so resolve that the Colorado Digital BOCES will be a welcoming host to innovative, exceptional programs and schools and a wellspring for the proliferation of better education models.

#### **CD-BOCES Names suggestions**

Colorado Innovation BOCES Great Education BOCES
Exceptional Education Colorado Great Schools BOCES
Ingenuity BOCES Better Ed BOCES
Aspire Colorado, a BOCES

Process suggestion: Board may add/delete any candidates this meeting. Then have each board member and Interim ED (iED) rate top 3 personal picks by Monday and send to iED, who will tally scores (+5 for  $1^{st}$ ,  $+3.5:2^{nd}$ ,  $+2.5:3^{rd}$ ), and present scoring and top 3 for board to select from at next meeting.

#### **BRANDING**

Branding will flow from vision, mission, and new name. The process of branding should include:

Palette, Logo (color and black-and-white) [+ possible tag line]
Templates for letterhead, business cards, and a leave-behind/flyer.
Search engine and online business listings updates
Building signage

**Website** facelift and update: Website work should be staged, with logo and palette update first, look-and-feel update scheduled over time. All but the website updates can usually be accomplished for under \$2000 and possibly under \$1000, depending on our demands. Website work should be quoted.



#### **BOARD of DIRECTORS MEETING AGENDA ITEM COVER SHEET**

**Board Meeting Date:** February 20, 2017

Prepared by: Phil Williams- District Assessment and Data Coordinator

Title of Agenda Item: Data Walk

**Item Type:** □ Action X Information □ Discussion

#### **Background Information, Description of Need:**

The attached page contains benchmark assessment growth data for CPA and PPOS. The growth data is broken down by grade level and content area. The first data table shows the total number of students tested and the percent and number of students who made growth and are meeting grade level expectations on the benchmark assessment. The graph provides a visual representation of the percent of students who made adequate growth in reading and math by grade level. The second data table compares 2017 MOY growth data to 2018. Growth data for special populations is also included.

#### **Relevant Data and Expected Outcomes:**

The MOY growth is provided on a separate sheet.

#### **Recommended Course of Action/Motion Requested:**

None



# **CPA MOY Growth Data**

The data tables below show the number of students that made growth in reading, math, and writing and if these students are meeting grade level expectations on the MOY benchmark assessment.

			MOY Read	ing Growth			
Grade	# Met Growth	Above(#)	Above(%)	At(#)	At(%)	Below(#)	Below(%)
Kindergarten	55/72	20/55	36%	10/55	18%	25/55	45%
1st Grade	64/74	32/64	50%	17/64	27%	15/64	23%
2nd Grade	49/81	26/49	53%	20/49	41%	3/49	6%
3rd Grade	60/96	27/60	46%	27/60	44%	6/61	10%
4th Grade	49/89	9/49	18%	27/49	55%	13/49	27%
5th Grade	44/86	14/44	32%	17/44	39%	13/44	30%
Overall	321/498	47/323	15%	118/323	37%	75/323	23%
			MOY Mat	th Growth			
Grade	# Met Growth	Above(#)	Above(%)	<u>At(#)</u>	At(%)	Below(#)	Below(%)
Kindergarten	50/72	0/0	0%	15/50	30%	35/50	70%
1st Grade	19/74	0/0	0%	6/19	32%	13/19	68%
2nd Grade	38/81	0/38	0%	31/38	82%	7/38	18%
3rd Grade	47/96	3/47	6%	31/47	66%	13/47	28%
4th Grade	46/89	1/46	2%	31/46	67%	14/46	30%
5th Grade	50/86	5/50	10%	30/50	60%	15/50	30%
Overall	250/498	9/252	4%	146/252	58%	97/252	38%
			MOY Writi	ing Growth			
<u>Grade</u>	# Met Growth	Above(#)	Above(%)	At(#)	At(%)	Below(#)	Below(%)
Kindergarten	33/71	19/33	58%	14/33	42%	0/33	0%
1st Grade	67/75	2/67	3%	34/67	51%	31/67	46%
2nd Grade	41/80	3/41	7%	28/41	68%	10/41	24%
3rd Grade	79/96	23/79	29%	47/79	59%	9/79	11%
4th Grade	51/89	13/51	25%	29/51	57%	9/51	18%
5th Grade	53/85	12/53	23%	29/53	55%	12/53	23%
- "		(		and Inc.			

Overall

324/496

72/324

22%

181/324

56%

71/324

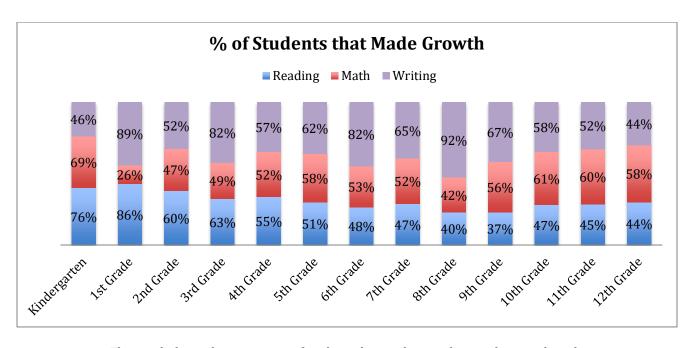
22%

			MOV Dood								
	MOY Reading Growth										
<u>Grade</u>	# Met Growth	Above(#)	Above(%)	At(#)	At(%)	Below(#)	Below(%)				
6th Grade	48/99	10/48	21%	24/48	50%	14/48	29%				
7th Grade	87/184	12/87	14%	45/87	52%	30/87	34%				
8th Grade	74/186	11/74	15%	39/74	53%	24/74	32%				
Overall	209/469	33/210	16%	109/210	52%	68/210	32%				
			MOY Mat	h Growth							
<u>Grade</u>	# Met Growth	Above(#)	Above(%)	At(#)	At(%)	Below(#)	Below(%)				
6th Grade	52/99	3/52	6%	28/52	54%	22/52	42%				
7th Grade	96/184	0/96	0%	53/96	55%	43/96	45%				
8th Grade	79/186	2/79	3%	41/79	52%	36/79	46%				
Overall	227/469	5/228	2%	122/228	54%	101/228	44%				
			MOY Writi	ng Growth							
<u>Grade</u>	# Met Growth	Above(#)	Above(%)	At(#)	At(%)	Below(#)	Below(%)				
6th Grade	78/96	1/78	1%	58/78	74%	19/78	24%				
						-					
7th Grade	115/179	0/115	0%	99/115	86%	16/115	14%				
7th Grade 8th Grade	115/179 165/180	0/115 35/165	0% 21%	99/115 107/165	86% 65%	16/115 23/165	14%				

The data tables show the number of students that made growth in reading, math, and writing and if those students are meeting grade level expectations on the MOY benchmark assessment.

		MOV Doodi				
		IVIOT Reau	ing Growth			
# Met Growth	Above(#)	Above(%)	At(#)	<u>At(%)</u>	Below(#)	Below(%)
-						34%
47/101	9/47	19%	18/47	38%	20/47	43%
40/89	10/40	25%	10/40	25%	20/40	50%
27/62	7/27	26%	9/27	33%	11/27	41%
152/355	37/152	24%	51/152	34%	64/152	42%
		MOY Mat	h Growth			
# Met Growth	Above(#)	Above(%)	At(#)	At(%)	Below(#)	Below(%)
57/103	30/57	53%	15/57	26%	12/57	21%
62/101	36/62	58%	17/62	27%	9/62	15%
53/89	26/53	49%	19/53	36%	8/53	15%
36/62	13/36	36%	16/36	44%	7/36	19%
208/355	105/208	50%	67/208	32%	37/208	18%
		MOY Writi	ng Growth			
# Met Growth	Above(#)			At(%)	Below(#)	Below(%)
						32%
					-	27%
			,			30%
						19%
200/354	68/200	34%	75/200	38%	57/200	29%
	38/103 47/101 40/89 27/62 152/355 # Met Growth 57/103 62/101 53/89 36/62 208/355 # Met Growth 68/102 59/102 46/89 27/61	38/103 11/38 47/101 9/47 40/89 10/40 27/62 7/27 152/355 37/152 # Met Growth Above(#) 57/103 30/57 62/101 36/62 53/89 26/53 36/62 13/36 208/355 105/208 # Met Growth Above(#) 68/102 19/68 59/102 17/59 46/89 16/46 27/61 16/27	38/103 11/38 29% 47/101 9/47 19% 40/89 10/40 25% 27/62 7/27 26% 152/355 37/152 24%  # Met Growth Above(#) Above(%) 57/103 30/57 53% 62/101 36/62 58% 53/89 26/53 49% 36/62 13/36 36% 208/355 105/208 50%  # Met Growth Above(#) Above(%) 68/102 19/68 28% 59/102 17/59 29% 46/89 16/46 35% 27/61 16/27 59%	38/103 11/38 29% 14/38 47/101 9/47 19% 18/47 40/89 10/40 25% 10/40 27/62 7/27 26% 9/27 152/355 37/152 24% 51/152  MOY Math Growth  # Met Growth Above(#) Above(%) At(#) 57/103 30/57 53% 15/57 62/101 36/62 58% 17/62 53/89 26/53 49% 19/53 36/62 13/36 36% 16/36 208/355 105/208 50% 67/208  MOY Writing Growth Above(*) At(#) 68/102 19/68 28% 27/68 59/102 17/59 29% 26/59 46/89 16/46 35% 16/46 27/61 16/27 59% 6/27	38/103 11/38 29% 14/38 37% 47/101 9/47 19% 18/47 38% 40/89 10/40 25% 10/40 25% 27/62 7/27 26% 9/27 33% 152/355 37/152 24% 51/152 34%   **Met Growth Above(#) Above(%) At(#) At(%) 57/103 30/57 53% 15/57 26% 62/101 36/62 58% 17/62 27% 53/89 26/53 49% 19/53 36% 36/62 13/36 36% 16/36 44% 208/355 105/208 50% 67/208 32%  **Met Growth Above(#) Above(%) At(#) At(%) 57/103 30/57 53% 15/57 26% 62/101 36/62 58% 17/62 27% 53/89 26/53 49% 19/53 36% 36/62 13/36 36% 16/36 44% 208/355 105/208 50% 67/208 32%  **Moy Writing Growth Above(#) Above(%) At(#) At(%) 68/102 19/68 28% 27/68 40% 59/102 17/59 29% 26/59 44% 46/89 16/46 35% 16/46 35% 27/61 16/27 59% 6/27 22%	38/103 11/38 29% 14/38 37% 13/38 47/101 9/47 19% 18/47 38% 20/47 40/89 10/40 25% 10/40 25% 20/40 27/62 7/27 26% 9/27 33% 11/27 152/355 37/152 24% 51/152 34% 64/152  **MOY Math Growth**  **Met Growth Above(#) Above(%) At(#) At(%) Below(#) 57/103 30/57 53% 15/57 26% 12/57 62/101 36/62 58% 17/62 27% 9/62 53/89 26/53 49% 19/53 36% 8/53 36/62 13/36 36% 16/36 44% 7/36 208/355 105/208 50% 67/208 32% 37/208  **MOY Writing Growth**  **Met Growth Above(#) Above(%) At(#) At(%) Below(#) 68/102 19/68 28% 27/68 40% 22/68 59/102 17/59 29% 26/59 44% 16/59 46/89 16/46 35% 16/46 35% 14/46 27/61 16/27 59% 6/27 22% 5/27

The data tables show the number of students that made growth in reading, math, and writing and if those students are meeting grade level expectations on the MOY benchmark assessment.



The graph shows the percentage of students that made growth in reading, math, and writing.

# Comparison Growth Data from 2017 and 2018

The following data tables compare 2017 MOY benchmark growth data to 2018.

CPA	Reading MOY 2017		Reading MOY 2018		Math MOY 2017		Math MOY 2018	
Grade	# of Students	% of Student	# of Students	% of Student	# of Students	% of Student	# of Students	% of Student
Kindergarten	49/78	63%	55/72	76%	45/79	57%	50/72	69%
1st Grade	44/80	55%	64/74	86%	50/80	63%	19/74	26%
2nd Grade	46/80	58%	49/81	60%	39/79	49%	38/81	47%
3rd Grade	32/71	45%	60/96	63%	39/71	55%	47/96	49%
4th Grade	32/70	46%	49/89	55%	35/70	50%	46/89	52%
5th Grade	31/87	36%	44/86	51%	37/85	44%	50/86	58%
6th Grade	48/108	44%	48/99	48%	51/107	48%	52/99	53%
7th Grade	40/108	39%	87/184	47%	57/109	52%	96/184	52%
8th Grade	50/147	34%	74/186	40%	56/151	37%	79/186	42%
9th Grade	33/71	46%	38/103	37%	30/70	43%	57/103	56%
10th Grade	30/77	39%	47/101	47%	34/73	47%	62/101	61%
11th Grade	32/61	52%	40/89	45%	32/60	53%	53/89	60%
12th Grade	19/45	42%	27/62	44%	17/44	39%	36/62	58%

CPA	Writing MOY 2017		Writing MOY 2018			
Grade	# of Students	% of Student	# of Students	% of Students		
Kindergarten	na		33/71	46%		
1st Grade	na		67/75	89%		
2nd Grade	52/60	87%	41/80	52%		
3rd Grade	40/45	89%	79/96	82%		
4th Grade	49/55	89%	51/89	57%		
5th Grade	46/56	82%	53/85	62%		
6th Grade	46/62	74%	78/96	81%		
7th Grade	57/63	91%	115/179	65%		
8th Grade	56/77	73%	165/180	90%		
9th Grade	22/36	61%	68/102	67%		
10th Grade	26/45	58%	59/102	58%		
11th Grade	16/28	57%	46/89	52%		
12th Grade	19/25	76%	27/61	44%		

Special Populations
The following data tables show the number of students that made growth in reading, math, and writing and if these students are meeting grade level expectations on the MOY benchmark assessment.

	ELL Reading - ELL								
Grade # Met Growth Above(#) Above(%) At(#) At(%) Below(#) Below(%)									
Kindergart	1/2	1/1	100%	0/1	0%	0/1	0%		
1st Grade	0/0	0/0	No Data	0/0	No Data	0/0	No Data		
2nd Grade	1/2	0/1	0%	1/1	100%	0/1	0%		
3rd Grade	3/5	2/3	67%	1/3	33%	0/3	0%		
4th Grade	1/2	0/1	0%	1/1	100%	0/1	0%		
5th Grade	4/6	1/4	25%	2/4	50%	1/4	25%		
6th Grade	3/11	1/3	33%	1/3	33%	1/3	33%		
7th Grade	1/4	0/1	0%	0/1	0%	1/1	100%		
8th Grade	1/4	0/1	0%	1/1	100%	0/1	0%		
9th Grade	2/6	0/2	0%	1/2	50%	1/2	50%		
10th Grad	3/7	0/3	0%	2/3	67%	1/3	33%		
11th Grad	3/4	0/3	0%	0/3	0%	3/3	100%		
12th Grad	0/2	0/0	No Data	0/0	No Data	0/0	No Data		
Overall	23/55	5/23	22%	10/23	43%	8/23	35%		
			Math -	ELL					
<u>Grade</u>	# Met Growth	Above(#)	Above(%)	At(#)	At(%)	Below(#)	Below(%)		
Let - I	2/2	0./0	00/	0./0	00/	2/2	4.000/		

<u>Grade</u>	# Met Growth	Above(#)	Above(%)	At(#)	At(%)	Below(#)	Below(%)
Kindergart	2/2	0/2	0%	0/2	0%	2/2	100%
1st Grade	0/0	0/0	No Data	0/0	No Data	0/0	No Data
2nd Grade	1/2	0/1	0%	1/1	100%	0/1	0%
3rd Grade	3/5	0/3	0%	2/3	67%	1/3	33%
4th Grade	1/2	0/1	0%	0/1	0%	1/1	100%
5th Grade	3/6	0/3	0%	2/3	67%	1/3	33%
6th Grade	5/11	0/5	0%	2/5	40%	3/5	60%
7th Grade	1/4	0/1	0%	0/1	0%	1/1	100%
8th Grade	4/4	0/4	0%	2/4	50%	2/4	50%
9th Grade	2/6	0/2	0%	0/2	0%	2/2	100%
10th Grad	3/7	3/3	100%	0/3	0%	0/3	0%
11th Grad	3/4	0/3	0%	2/3	67%	1/3	33%
12th Grad	1/2	0/1	0%	1/1	100%	0/1	0%
Overall	29/55	3/29	10%	12/29	41%	14/29	48%

Writing - ELL									
<u>Grade</u>	# Met Grwoth	Above(#)	Above(%)	At(#)	At(%)	Below(#)	Below(%)		
Kindergart	1/2	1/1	100%	0/1	0%	0/1	0%		
1st Grade	0/0	0/0	No Data	0/0	No Data	0/0	No Data		
2nd Grade	1/2	0/1	0%	0/1	0%	1/1	100%		
3rd Grade	5/5	1/5	20%	4/5	80%	0/5	0%		
4th Grade	1/2	0/1	0%	0/1	0%	1/1	100%		
5th Grade	2/6	1/2	50%	0/2	0%	1/2	50%		
6th Grade	9/11	0/9	0%	6/9	67%	3/9	33%		
7th Grade	4/4	0/4	0%	3/4	75%	1/4	25%		
8th Grade	3/3	0/3	0%	3/3	100%	0/3	0%		
9th Grade	4/6	1/4	25%	2/4	50%	1/4	25%		
10th Grad	2/7	0/2	0%	2/2	100%	0/2	0%		
11th Grad	3/4	1/3	33%	1/3	33%	1/3	33%		
12th Grad	0/2	0/0	No Data	0/0	No Data	0/0	No Data		
Overall	35/54	5/35	14%	21/35	60%	9/35	26%		

FRL

Reading - FRL								
Grade	# Met Growth	Above(#)	Above(%)	At(#)	At(%)	Below(#)	Below(%)	
Kindergart	5/6	2/5	40%	2/5	40%	1/5	20%	
1st Grade	3/3	1/3	33%	1/3	33%	1/3	33%	
2nd Grade	11/15	7/11	64%	3/11	27%	1/11	9%	
3rd Grade	3/6	0/3	0%	3/3	100%	0/3	0%	
4th Grade	3/4	0/3	0%	1/3	33%	2/3	67%	
5th Grade	4/7	2/4	50%	1/4	25%	1/4	25%	
6th Grade	6/9	0/7	0%	4/7	57%	3/7	43%	
7th Grade	10/19	2/10	20%	7/10	70%	1/10	10%	
8th Grade	11/16	1/11	9%	8/11	73%	2/11	18%	
9th Grade	1/8	0/1	0%	1/1	100%	0/1	0%	
10th Grad	1/4	0/1	0%	1/1	100%	0/1	0%	
11th Grad	0/2	0/0	No Data	0/0	No Data	0/0	No Data	
12th Grad	1/3	0/1	0%	0/1	0%	1/1	100%	
Overall	59/102	15/59	25%	31/59	53%	13/59	22%	
			Math -	FRL				
Grade								
	# Block Grounth	Aboun(#)	Aboun(9/)	A+/#\	A+/9/1	Bolow(#)	Bolow/9/1	
* IDDAFTOR	# Met Growth		Above(%)	_	At(%)	Below(#)		
Kindergart	4/6	0/4	0%	3/4	75%	1/4	25%	
1st Grade	4/6 2/3	0/4 0/2	0% 0%	3/4 1/2	75% 50%	1/4 1/2	25% 50%	
1st Grade 2nd Grade	4/6 2/3 12/15	0/4 0/2 0/12	0% 0% 0%	3/4 1/2 10/12	75% 50% 83%	1/4 1/2 2/12	25% 50% 17%	
1st Grade 2nd Grade 3rd Grade	4/6 2/3 12/15 4/6	0/4 0/2 0/12 1/4	0% 0% 0% 25%	3/4 1/2 10/12 2/4	75% 50% 83% 50%	1/4 1/2 2/12 1/4	25% 50% 17% 25%	
1st Grade 2nd Grade 3rd Grade 4th Grade	4/6 2/3 12/15 4/6 3/4	0/4 0/2 0/12 1/4 0/3	0% 0% 0% 25% 0%	3/4 1/2 10/12 2/4 3/3	75% 50% 83% 50% 100%	1/4 1/2 2/12 1/4 0/3	25% 50% 17% 25% 0%	
1st Grade 2nd Grade 3rd Grade 4th Grade 5th Grade	4/6 2/3 12/15 4/6 3/4 6/7	0/4 0/2 0/12 1/4 0/3 0/6	0% 0% 0% 25% 0% 0%	3/4 1/2 10/12 2/4 3/3 4/6	75% 50% 83% 50% 100% 67%	1/4 1/2 2/12 1/4 0/3 2/6	25% 50% 17% 25% 0% 33%	
1st Grade 2nd Grade 3rd Grade 4th Grade 5th Grade 6th Grade	4/6 2/3 12/15 4/6 3/4 6/7 6/9	0/4 0/2 0/12 1/4 0/3 0/6 0/6	0% 0% 0% 25% 0% 0% 0%	3/4 1/2 10/12 2/4 3/3 4/6 3/6	75% 50% 83% 50% 100% 67% 50%	1/4 1/2 2/12 1/4 0/3 2/6 3/6	50% 17% 25% 0% 33% 50%	
1st Grade 2nd Grade 3rd Grade 4th Grade 5th Grade 6th Grade 7th Grade	4/6 2/3 12/15 4/6 3/4 6/7 6/9 11/19	0/4 0/2 0/12 1/4 0/3 0/6 0/6 0/11	0% 0% 0% 25% 0% 0% 0% 0%	3/4 1/2 10/12 2/4 3/3 4/6 3/6 9/11	75% 50% 83% 50% 100% 67% 50% 82%	1/4 1/2 2/12 1/4 0/3 2/6 3/6 2/11	25% 50% 17% 25% 0% 33% 50% 18%	
1st Grade 2nd Grade 3rd Grade 4th Grade 5th Grade 6th Grade 7th Grade 8th Grade	4/6 2/3 12/15 4/6 3/4 6/7 6/9 11/19 7/16	0/4 0/2 0/12 1/4 0/3 0/6 0/6 0/11	0% 0% 0% 25% 0% 0% 0% 0%	3/4 1/2 10/12 2/4 3/3 4/6 3/6 9/11 3/7	75% 50% 83% 50% 100% 67% 50% 82% 43%	1/4 1/2 2/12 1/4 0/3 2/6 3/6 2/11 4/7	25% 50% 17% 25% 0% 33% 50% 18% 57%	
1st Grade 2nd Grade 3rd Grade 4th Grade 5th Grade 6th Grade 7th Grade 8th Grade 9th Grade	4/6 2/3 12/15 4/6 3/4 6/7 6/9 11/19 7/16 5/8	0/4 0/2 0/12 1/4 0/3 0/6 0/6 0/11 0/7 4/5	0% 0% 0% 25% 0% 0% 0% 0% 0% 0%	3/4 1/2 10/12 2/4 3/3 4/6 3/6 9/11 3/7 0/5	75% 50% 83% 50% 100% 67% 50% 82% 43% 0%	1/4 1/2 2/12 1/4 0/3 2/6 3/6 2/11 4/7 1/5	25% 50% 17% 25% 0% 33% 50% 18% 57% 20%	
1st Grade 2nd Grade 3rd Grade 4th Grade 5th Grade 7th Grade 8th Grade 9th Grade 10th Grad	4/6 2/3 12/15 4/6 3/4 6/7 6/9 11/19 7/16 5/8 2/4	0/4 0/2 0/12 1/4 0/3 0/6 0/6 0/11 0/7 4/5 0/2	0% 0% 0% 25% 0% 0% 0% 0% 0% 0%	3/4 1/2 10/12 2/4 3/3 4/6 3/6 9/11 3/7 0/5 2/2	75% 50% 83% 50% 100% 67% 50% 82% 43% 0% 100%	1/4 1/2 2/12 1/4 0/3 2/6 3/6 2/11 4/7 1/5 0/2	25% 50% 17% 25% 0% 33% 50% 18% 57% 20% 0%	
1st Grade 2nd Grade 3rd Grade 4th Grade 5th Grade 6th Grade 7th Grade 8th Grade 9th Grade	4/6 2/3 12/15 4/6 3/4 6/7 6/9 11/19 7/16 5/8 2/4 0/2	0/4 0/2 0/12 1/4 0/3 0/6 0/6 0/11 0/7 4/5	0% 0% 0% 25% 0% 0% 0% 0% 0% 0%	3/4 1/2 10/12 2/4 3/3 4/6 3/6 9/11 3/7 0/5	75% 50% 83% 50% 100% 67% 50% 82% 43% 0%	1/4 1/2 2/12 1/4 0/3 2/6 3/6 2/11 4/7 1/5	25% 50% 17% 25% 0% 33% 50% 18% 57% 20%	

Writing - FRL								
<u>Grade</u>	# Met Grwoth	Above(#)	Above(%)	At(#)	At(%)	Below(#)	Below(%)	
Kindergart	4/6	2/4	50%	2/4	50%	0/4	0%	
1st Grade	4/4	0/4	0%	1/4	25%	3/4	75%	
2nd Grade	9/14	2/9	22%	5/9	56%	2/9	22%	
3rd Grade	5/6	1/5	20%	4/5	80%	0/5	0%	
4th Grade	3/4	0/3	0%	3/3	100%	0/3	0%	
5th Grade	5/7	1/5	20%	3/5	60%	1/5	20%	
6th Grade	6/7	0/6	0%	5/6	83%	1/6	17%	
7th Grade	15/18	0/15	0%	14/15	93%	1/15	7%	
8th Grade	15/16	2/15	13%	13/15	87%	0/15	0%	
9th Grade	6/8	0/6	0%	4/6	67%	2/6	33%	
10th Grad	2/4	1/2	50%	1/2	50%	0/2	0%	
11th Grad	1/2	1/1	100%	0/1	0%	0/1	0%	
12th Grad	1/3	1/1	100%	0/1	0%	0/1	0%	
Overall	76/99	11/76	14%	55/76	72%	10/76	13%	

# SPED

			Reading -	SPED			
Grade	# Met Growth	Above(#)	Above(%)	At(#)	At(%)	Below(#)	Below(%)
Kindergart	2/2	0/2	0%	1/2	50%	1/2	50%
1st Grade	4/5	1/4	25%	1/4	25%	2/4	50%
2nd Grade	3/5	1/3	33%	1/3	33%	1/3	33%
3rd Grade	6/12	2/6	33%	2/6	33%	2/6	33%
4th Grade	3/8	1/3	33%	1/3	33%	1/3	33%
5th Grade	8/16	0/8	0%	4/8	50%	4/8	50%
6th Grade	10/18	4/10	40%	3/10	30%	3/10	30%
7th Grade	5/16	0/5	0%	0/5	0%	5/5	100%
8th Grade	5/18	0/5	0%	0/5	0%	5/5	100%
9th Grade	3/11	1/3	33%	0/3	0%	2/3	67%
10th Grad	2/5	0/2	0%	0/2	0%	2/2	100%
11th Grad	2/3	0/2	0%	0/2	0%	2/2	100%
12th Grad	1/3	0/1	0%	0/1	0%	1/1	100%
Overall	54/122	10/54	19%	13/54	24%	31/54	57%
			Math - S	PFD			
			IVIGET - S				
<u>Grade</u>	# Met Growth	Above(#)	Above(%)	At(#)	At(%)	Below(#)	Below(%)
Kindergart	2/2	0/2	0%	0/2	0%	2/2	100%
1st Grade	1/5	0/1	0%	0/1	0%	1/1	100%
2nd Grade	1/5	0/1	0%	0/1	0%	1/1	100%
3rd Grade	6/12	0/6	0%	2/6	33%	4/6	67%
4th Grade	3/8	0/3	0%	2/3	67%	1/3	33%
5th Grade	11/16	0/11	0%	4/11	36%	7/11	64%
6th Grade	9/18	0/9	0%	3/9	33%	6/9	67%
7th Grade	6/16	0/6	0%	2/6	33%	4/6	67%
8th Grade	7/18	0/7	0%	1/7	14%	6/7	86%
9th Grade	5/11	1/5	20%	1/5	20%	3/5	60%
10th Grad	3/4	1/3	33%	1/3	33%	1/3	33%
11th Grad	2/3	0/2	0%	0/2	0%	2/2	100%
12th Grad	0/3	0/0	No Data	0/0	No Data	0/0	No Data
Overall	56/121	2/56	4%	16/56	29%	38/56	68%

	Writing - SPED							
<u>Grade</u>	# Met Grwoth	Above(#)	Above(%)	At(#)	At(%)	Below(#)	Below(%)	
Kindergart	1/2	1/1	100%	0/1	0%	0/1	0%	
1st Grade	4/5	0/4	0%	1/4	25%	3/4	75%	
2nd Grade	4/5	0/4	0%	2/4	50%	2/4	50%	
3rd Grade	9/12	0/9	0%	5/9	56%	4/9	44%	
4th Grade	2/8	0/2	0%	0/2	0%	2/2	100%	
5th Grade	8/15	1/8	13%	5/8	63%	2/8	25%	
6th Grade	16/16	0/16	0%	13/16	81%	3/16	19%	
7th Grade	8/13	0/8	0%	5/8	63%	3/8	38%	
8th Grade	15/17	1/15	7%	9/15	60%	5/15	33%	
9th Grade	8/11	1/8	13%	3/8	38%	4/8	50%	
10th Grad	4/6	0/4	0%	2/4	50%	2/4	50%	
11th Grad	0/3	0/0	No Data	0/0	No Data	0/0	No Data	
12th Grad	2/3	1/2	50%	0/2	0%	1/2	50%	
Overall	81/116	5/81	6%	45/81	56%	31/81	38%	

# Minority

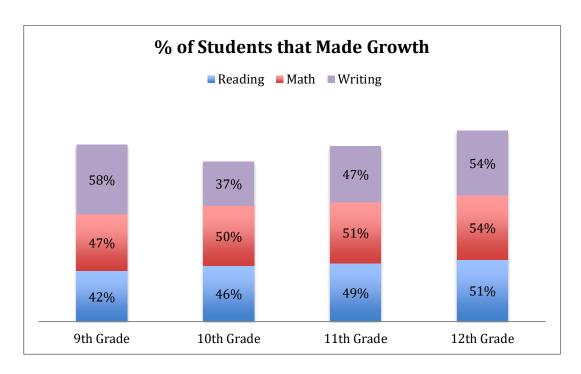
		<u>R</u>	teading - I	Minority			
Grade	# Met Growth	Above(#)	Above(%)	At(#)	At(%)	Below(#)	Below(%)
Kindergart	12/18	7/12	58%	1/12	8%	4/12	33%
1st Grade	15/17	9/15	60%	1/15	7%	5/15	33%
2nd Grade	12/18	2/12	17%	10/12	83%	0/12	0%
3rd Grade	14/19	7/14	50%	6/14	43%	1/14	7%
4th Grade	9/21	0/9	0%	6/9	67%	3/9	33%
5th Grade	15/21	3/15	20%	7/15	47%	5/15	33%
6th Grade	13/29	1/13	8%	6/13	46%	6/13	46%
7th Grade	19/45	1/19	5%	8/19	42%	10/19	53%
8th Grade	11/44	0/11	0%	9/11	82%	2/11	18%
9th Grade	13/34	4/13	31%	4/13	31%	5/13	38%
10th Grad	14/22	1/14	7%	5/14	36%	8/14	57%
11th Grad	7/14	1/7	14%	2/7	29%	4/7	57%
12th Grad	7/13	1/7	14%	3/7	43%	3/7	43%
Overall	161/315	37/161	23%	68/161	42%	56/161	35%
	·						
			Math - M	inority			
<u>Grade</u>	# Met Growth	Above(#)	Above(%)	At(#)	At(%)	Below(#)	Below(%)
Kindergart	16/18	0/16	0%	6/16	38%	10/16	63%
1st Grade	2/17	0/2	0%	0/2	0%	2/2	100%
2nd Grade	9/18	0/9	0%	8/9	89%	1/9	11%
3rd Grade	13/19	0/13	0%	10/13	77%	3/13	23%
4th Grade	9/21	0/9	0%	3/9	33%	6/9	67%
5th Grade	11/21	0/11	0%	7/11	64%	4/11	36%
6th Grade	16/29	1/16	6%	6/16	38%	9/16	56%
7th Grade	25/45	0/25	0%	11/25	44%	14/25	56%
8th Grade	12/44	0/12	0%	3/12	25%	9/12	75%
9th Grade	19/34	11/19	58%	2/19	11%	6/19	32%
10th Grad	13/22	9/13	69%	2/13	15%	2/13	15%
11th Grad	8/14	4/8	50%	3/8	38%	1/8	13%
12th Grad	8/13	2/8	25%	2/8	25%	4/8	50%
Overall	161/315	27/161	17%	63/161	39%	71/161	44%

	Writing - Minority								
<u>Grade</u>	# Met Grwoth	Above(#)	Above(%)	At(#)	At(%)	Below(#)	Below(%)		
Kindergart	10/18	6/10	60%	4/10	40%	0/10	0%		
1st Grade	15/17	1/15	7%	7/15	47%	7/15	47%		
2nd Grade	9/17	1/9	11%	7/9	78%	1/9	11%		
3rd Grade	17/19	2/17	12%	12/17	71%	3/17	18%		
4th Grade	10/21	2/10	20%	6/10	60%	2/10	20%		
5th Grade	14/21	1/14	7%	9/14	64%	4/14	29%		
6th Grade	22/28	0/22	0%	15/22	68%	7/22	32%		
7th Grade	32/44	0/32	0%	26/32	81%	6/32	19%		
8th Grade	40/42	8/40	20%	26/40	65%	6/40	15%		
9th Grade	23/33	9/23	39%	8/23	35%	6/23	26%		
10th Grad	12/23	2/12	17%	5/12	42%	5/12	42%		
11th Grad	7/14	2/7	29%	4/7	57%	1/7	14%		
12th Grad	5/13	2/5	40%	0/5	0%	3/5	60%		
Overall	216/310	36/216	17%	129/216	60%	51/216	24%		

# PPOS MOY Growth Data

The data tables show the number of students that made growth in reading, math, and writing and if these students are meeting grade level expectations on the MOY benchmark assessment.

			MOY Readi	ing Growth				
<u>Grade</u>	# Met Growth	Above(#)	Above(%)	At(#)	At(%)	Below(#)	Below(%)	
9th Grade	16/38	2/16	13%	5/16	31%	9/16	56%	
10th Grade	52/113	5/52	10%	13/52	25%	34/52	65%	
11th Grade	72/148	7/72	10%	18/72	25%	47/72	65%	
12th Grade	86/167	12/86	14%	25/86	29%	49/86	57%	
Overall	226/466	26/226	12%	61/226	27%	139/226	62%	
MOY Math Growth								
Grade	# Met Growth	Above(#)	Above(%)	At(#)	At(%)	Below(#)	Below(%)	
9th Grade	18/38	3/18	17%	5/18	28%	10/18	56%	
10th Grade	57/114	13/57	23%	19/57	33%	25/57	44%	
11th Grade	75/148	12/75	16%	25/75	33%	38/75	51%	
12th Grade	89/166	13/89	15%	30/89	34%	46/89	52%	
Overall	239/466	41/239	17%	79/239	33%	119/239	50%	
			MOY Writi	ng Growth				
<u>Grade</u>	# Met Grwoth	Above(#)	Above(%)	At(#)	At(%)	Below(#)	Below(%)	
9th Grade	22/38	7/22	32%	6/22	27%	9/22	41%	
10th Grade	43/116	0/43	0%	18/43	42%	25/43	58%	
11th Grade	74/156	1/74	1%	47/74	64%	26/74	35%	
12th Grade	96/178	8/96	8%	58/96	60%	30/96	31%	
Overall	235/488	16/235	7%	129/235	55%	90/235	38%	



The graph shows the percentage of students that made growth in reading, math, and writing.

# Comparison Growth Data from 2017 and 2018

 $The following\ data\ tables\ compare\ 2017\ MOY\ benchmark\ growth\ data\ to\ 2018.$ 

PPOS	Reading MOY 2017		Reading N	ИОҮ 2018
Grade	# of Students	% of Student	# of Students	% of Students
9th Grade	15/40	38%	16/38	42%
10th Grade	44/84	52%	52/113	46%
11th Grade	55/92	60%	72/148	49%
12th Grade	46/98	47%	86/167	51%
PPOS	Math MC	OY 2017	Math M	OY 2018
Grade	# of Students	% of Student	# of Students	% of Students
9th Grade	14/38	37%	18/38	47%
10th Grade	44/84	52%	57/114	50%
11th Grade	55/92	60%	75/148	51%
12th Grade	46/98	47%	89/166	54%
PPOS	Writing M	IOY 2017	Writing N	MOY 2018
Grade	# of Students	% of Student	# of Students	% of Students
9th Grade	14/22	64%	22/38	58%
10th Grade	33/54	61%	43/116	37%
11th Grade	36/62	58%	74/156	47%
12th Grade	41/68	60%	96/178	54%

# **Special Populations**

The following data tables show the number of students that made growth in reading, math, and writing and if those students are meeting grade level expectations on the MOY benchmark assessment.

**ELL** 

			Reading	- ELL			
Grade	# Met Growth	Above(#)	Above(%)	At(#)	At(%)	Below(#)	Below(%)
9th Grade	1/1	0/1	0%	0/1	0%	1/1	100%
10th Grad	3/5	0/3	0%	0/3	0%	3/3	100%
11th Grad	6/10	2/6	33%	1/6	17%	3/6	50%
12th Grad	7/9	1/7	14%	2/7	29%	4/7	57%
Overall	17/25	3/17	18%	3/17	18%	11/17	65%
			Math -	ELL			
<u>Grade</u>	# Met Growth	Above(#)	Above(%)	At(#)	At(%)	Below(#)	Below(%)
9th Grade	0/1	0/0	0%	0/0	0%	0/0	0%
10th Grad	2/5	1/2	50%	1/2	50%	0/2	0%
11th Grad	8/10	2/8	25%	2/8	25%	4/8	50%
12th Grad	6/9	0/6	0%	4/6	67%	2/6	33%
Overall	16/25	3/16	19%	7/16	44%	6/16	38%
			Writing	- ELL			
Grade	# Met Growth	Above(#)	Above(%)	At(#)	At(%)	Below(#)	Below(%)
9th Grade	1/1	0/1	0%	0/1	0%	1/1	100%
10th Grad	2/6	0/2	0%	1/2	50%	1/2	50%
11th Grad	5/10	1/5	20%	3/5	60%	1/5	20%
12th Grad	6/10	0/6	0%	5/6	83%	1/6	17%
Overall	14/27	1/14	7%	9/14	64%	4/14	29%

FRL

			Reading	- FRL			
Grade	# Met Growth	Above(#)	Above(%)	At(#)	At(%)	Below(#)	Below(%)
9th Grade	1/4	0/1	0%	0/1	0%	1/1	100%
10th Grad	7/15	1/7	14%	3/7	43%	3/7	43%
11th Grad	10/13	1/10	10%	2/10	20%	7/10	70%
12th Grad	4/11	0/4	0%	0/4	0%	4/4	100%
Overall	22/43	2/22	9%	5/22	23%	15/22	68%
			Math -	FRL			
<u>Grade</u>	# Met Growth	Above(#)	Above(%)	At(#)	At(%)	Below(#)	Below(%)
9th Grade	2/4	0/2	0%	0/2	0%	2/2	100%
10th Grad	6/15	3/6	50%	2/6	33%	1/6	17%
11th Grad	9/13	1/9	11%	4/9	44%	4/9	44%
12th Grad	4/11	0/4	0%	1/4	25%	3/4	75%
Overall	21/43	4/21	19%	7/21	33%	10/21	48%
			****				
			Writing	- FKL			
<u>Grade</u>	# Met Growth	Above(#)	Above(%)	At(#)	At(%)	Below(#)	Below(%)
9th Grade	3/4	1/3	33%	0/3	0%	2/3	67%
10th Grad	2/15	0/2	0%	0/2	0%	2/2	100%
11th Grad	8/14	1/8	13%	4/8	50%	3/8	38%
12th Grad	4/12	0/4	0%	1/4	25%	3/4	75%
Overall	17/45	2/17	12%	5/17	29%	10/17	59%

# **SPED**

			Reading -	SPED			
<u>Grade</u>	# Met Growth	Above(#)	Above(%)	At(#)	At(%)	Below(#)	Below(%)
9th Grade	7/17	1/7	14%	1/7	14%	5/7	71%
10th Grad	12/29	1/12	8%	1/12	8%	10/12	83%
11th Grad	16/33	0/16	0%	2/16	13%	14/16	88%
12th Grad	13/27	0/13	0%	2/13	15%	11/13	85%
Overall	48/105	2/48	4%	6/48	13%	40/48	83%
			Math - S	<u>PED</u>			
<u>Grade</u>	# Met Growth	Above(#)	Above(%)	At(#)	At(%)	Below(#)	Below(%)
9th Grade	7/17	0/7	0%	2/7	29%	5/7	71%
10th Grad	14/29	1/14	7%	3/14	21%	10/14	71%
11th Grad	16/33	1/16	6%	2/16	13%	13/16	81%
12th Grad	13/27	0/13	0%	0/13	0%	13/13	100%
Overall	50/105	2/50	4%	7/50	14%	41/50	82%
			Writing -	<u>SPED</u>			
	# Met Growth	Above(#)	Above(%)	At(#)	At(%)	Below(#)	Below(%)
9th Grade	9/17	0/9	0%	2/9	22%	7/9	78%
10th Grad	12/30	0/12	0%	4/12	33%	8/12	67%
11th Grad	19/34	0/19	0%	7/19	37%	12/19	63%
12th Grad	13/29	0/13	0%	5/13	38%	8/13	62%
Overall	53/110	0/53	0%	18/53	34%	35/53	66%

# Minority

		R	eading - N	Minority					
Grade	# Met Growth	Above(#)	Above(%)		At(%)	Below(#)	Below(%)		
9th Grade	5/10	0/5	0%	2/5	40%	3/5	60%		
10th Grad	9/26	1/9	11%	4/9	44%	4/9	44%		
11th Grad	20/35	4/20	20%	4/20	20%	12/20	60%		
12th Grad	17/35	2/17	12%	3/17	18%	12/17	71%		
Overall	51/106	7/51	14%	13/51	25%	31/51	61%		
	Math - Minority								
<u>Grade</u>	# Met Growth	Above(#)	Above(%)	At(#)	At(%)	Below(#)	Below(%)		
9th Grade	4/10	1/4	25%	1/4	25%	2/4	50%		
10th Grad	10/26	4/10	40%	3/10	30%	3/10	30%		
11th Grad	18/35	4/18	22%	3/18	17%	11/18	61%		
12th Grad	20/35	2/20	10%	8/20	40%	10/20	50%		
Overall	52/105	11/52	21%	15/52	29%	26/52	50%		
		V	Vriting - N	/linority					
Grade	# Met Growth	Above(#)	Above(%)	At(#)	At(%)	Below(#)	Below(%)		
9th Grade	6/10	2/6	33%	2/6	33%	2/6	33%		
10th Grad	9/27	0/9	0%	3/9	33%	6/9	67%		
11th Grad	20/37	1/20	5%	12/20	60%	7/20	35%		
12th Grad	23/40	1/23	4%	14/23	61%	8/23	35%		
Overall	58/114	4/58	7%	31/58	53%	23/58	40%		



#### BOARD of DIRECTORS MEETING AGENDA ITEM COVER SHEET

<b>Board Meeting Date:</b> February 20, 2018							
Prepared by: Kindra Whitmyre							
Title of Agend	a Item: Historica	l School Report					
Item Type:	□ Action	<b>X</b> Information	□ Discussion				

#### **Background Information, Description of Need:**

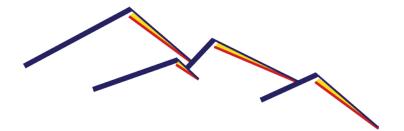
The last update to the Historical School Report is the data analysis so our Board of Directors can review school strengths and weaknesses for both Colorado Preparatory Academy (CPA) and Pikes Peak Online School (PPOS).

#### **Relevant Data and Expected Outcomes:**

The Historical School Report is so large that has been shared with all our Board of Directors through Google drive. Please go to the Google drive folder named Historical School Report to view the data analysis that has been added.

#### **Recommended Course of Action/Motion Requested:**

No recommended course of action or motion requested at this time.



4035 Tutt Boulevard Colorado Springs, CO 80922



#### BOARD of DIRECTORS MEETING AGENDA ITEM COVER SHEET

**Board Meeting Date:** February 20, 2018

**Prepared by:** Kindra Whitmyre and Maria Walker

Title of Agenda Item: Board Calendar

**Item Type:** □ Action X Information □ Discussion

#### **Background Information, Description of Need:**

Maria Walker, the CD BOCES Executive Assistant, and I have put together a Board calendar that can be used as a guideline for monthly Board agenda items. The items included on the calendar are items that need to be addressed with our Board of Directors every year. This calendar does not dictate our Board decisions on the agenda items each month, but simply a guideline to items that do need to be addressed with the Board per statute and/or best practice.

#### **Relevant Data and Expected Outcomes:**

The attached calendar is still a draft and we would welcome any feedback or additions to the calendar from our Board of Directors.

#### **Recommended Course of Action/Motion Requested:**

No recommended course of action or motion requested at this time.

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#### Board of Directors Annual Action Calendar

July		
No Meetings		
August		
Appointment of Designated Election Officials		As needed- election year
Approval of Board Appointments: D49 and PPCC		As needed
Approval of MOU with D49 and PPCC		
CMAS Science and Social Studies Results	Phillip	
Enrollment Update	Kim	
Staff Handbook	Becky	
September		
Enrollment Update	Kim	
Accreditation of Schools and UIP Update	Kindra	
October		
Approval of Accreditation of Schools	Kindra/Kim	
November		
Amended Budget & Student Count Update	Brett	
Approval of Graduation Dates and Times	Kindra	
December		
Amended Budget	Brett	
MVV/RMDA Update	Principal	
January		
Approval of Amended Budget	Brett	
Human Resources Update	Becky	
Strategic Plan Review	Kim	
K12 Update	Nicole	
February		
Budget and Legislative Update	Brett	
UIP	Kindra	Discussion
March		
School Calendars	Kindra	
BOD Meeting Dates	Kim	
Budget Focus – Next Fiscal Year	Brett	
Approval of UIP	Kindra	Action Item

#### Board of Directors Annual Action Calendar

April	
Approval of BOD Meeting Dates	Kim
Administrative Contract Renewals	Becky
Approval of Matters Related to Building	
Administrative Personnel	
Assistant Director of Education Services Update	Greg
Approval of School Calendars	Kindra
Approval for Teacher Appreciation Week	BOD
Job Descriptions	Becky
Unified Improvement Plan Update	Kindra
May	
Approval of Job Descriptions	Becky
Approval of Matters Related to Non-Renewal of	Becky
Probationary Teachers	
June	
Approval of Budget	Brett
Legislative Updates	Amy
End of Year Site Visit	Kindra



#### **COLORADO DIGITAL BOCES**

#### **BOARD of DIRECTORS MEETING AGENDA ITEM COVER SHEET**

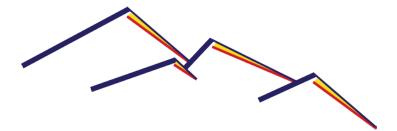
<b>Board Meeting Date:</b>	February 20,	2018
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Prepared by: Kindra Whitmyre

**Title of Agenda Item:** Board Report

**Item Type:** □ Action X Information □ Discussion (Report)

- 1. EASI Grant- The ESSA Application for School Improvement (EASI) grant that was completed and turned in on December 6, 2017 by Nicole Tiley (K12 Head of School) and I was sent back to us for some revisions (please see #10 in my Board report dated 12-19-17 for more information on this grant). The revisions were for the federal funding part of the grant, for Colorado Preparatory Academy (CPA) only. CPA qualified for federal monies due to their low graduation rate. The other two parts of the grant that we wrote for CPA and Pikes Peak Online School (PPOS) that would give us access to state funds, was not granted to us. The Colorado Department of Education (CDE) determined the state funding resources were not a good fit for us. We submitted the revisions for the CPA part of the EASI grant on February 1, 2018, as requested by CDE.
- 2. BOCES Association Meeting- Ken and I attended the BOCES Association meeting. I was excited to learn about committee's that the BOCES Association has, like Gifted and Talented and Exceptional Services. I was not aware of committee's that I could possibly participate in and would like to seek out participation for the future. I also learned about Alternative Licensure Pathways that most of the member BOCES have established. Here at the CD BOCES we have a Teacher Induction program, but not an Alternative Licensure Pathway. I would like to seek out an Alternative Licensure program for the CD BOCES if the Board deems that this work is appropriate for our BOCES mission and vision.



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- 3. October Count Audit- CDE has sent us October Count audit information and requests for the school year of 2016-2017. CDE is in arrears with most of their information, so we are trying to review all documents related to the 2016 October count to honor CDE's 'mandatory' request. We are finding this difficult without our Data Support Specialist, so we may be consulting with her if we cannot find the needed documents in the timely manner necessary.
- Social Media- Our pages are as follows- please like them and/or add them so you can see our posts:
   Facebook- search for Colorado Digital BOCES- our page should come up
- 5. Administrator Meetings- The Admin meetings with all school leaders has focused on leadership this year. Our next meeting will focus on the importance of modeling during professional development, as this was an area for improvement that the site visit team discovered during the school site visits.
- 6. <u>Teaching and Learning Conditions Survey-</u> The Teaching and Learning Conditions in Colorado (TLCC) is a school staff survey to be completed this year. This survey replaces The Teaching, Empowering, Leading and Learning (TELL) survey, that was implemented by CDE in past years. See below for a summary of this survey:

#### Take the TLCC survey

Twitter- CD BOCES @cdboces

The 2018 Teaching and Learning Conditions in Colorado (TLCC) Survey is now live. Individual access codes were mailed out last week and will arrive in schools this week. Packets are addressed to association representatives or school principals.

Access the TLCC survey, resources, promotional items, FAQs, and live survey tracking at <a href="https://www.tlccsurvey.org">www.tlccsurvey.org</a>.

The TLCC is an anonymous, statewide survey for all public schoolbased educators to provide input on teaching and learning conditions. To access results, schools/districts must have at least 50 percent participation and at least five participants.

We are monitoring our participation percentage so we can meet the requested 50%. Our schools are at the following participation rates:





- 7. <u>UIP Update-</u> Unified Improvement Plans (UIP's) were submitted to CDE on January 16, which was the due date. CDE will review the UIP's and recommendations will be sent to us. Last year, both CPA and PPOS received limited recommendations for revision. Once we receive the feedback, we will revise the UIP's and add them to the Board agenda for approval. Revised UIP's are due by April 16.
- 8. Expelled and At-Risk Grant- The K12 staff are writing the Expelled and At-Risk Grant for PPOS. If received, this grant will provide funding intended to help students at risk of expulsion in developing skills and behaviors that support school engagement. I am hopeful that we receive the funding and have been researching student engagement programs. The district priority that was selected and focused on does not support or encourage the unengaged to become engaged. Nicole and I will be selecting a program or system that does just this if we are awarded the grant money.
- 9. School Counselor Grant- The K12 counselors are writing the School Counselor grant. The purpose of this grant is to increase the availability of effective school-based counseling. The funding, if awarded, could also be used to increase the level of school counseling services provided to improve the graduation rate, which is low at CPA and the rationale for receiving federal funding (see #1 above).
- 10. Measures of Student Learning- In my January report, I gave an update on PPOS and the alternative education campus (AEC) status. See below for this update from January:



8. AEC Update- My October Board meeting report discussed that the goal of identifying PPOS as an Alternative Education Campus (AEC) is still moving forward and that the percentage of students that have an at-risk indicator was at 80%. Our percentage is now at 91.54%, after PPOS staff worked hard to reach out to the 20% that were either non-responsive or did not discuss an at-risk indicator at the beginning of the year. This data needs to be verified and once it has been confirmed that the number is accurate then I will be submitting the letter of intent to CDE and moving forward with accountability measures we will need for an AEC school.

Currently, the letter of intent has been submitted. We are verifying the student data from CDE and at this time Nicole and I need to focus on alternative measures of student learning. AEC's do not use all the regular measures that are in a school performance framework (SPF), such as the one's you reviewed this year for CPA and PPOS. AEC's must submit a selection of optional supplemental accountability measures, metrics and cut-points we would like to use for the PPOS school performance framework. This work is very extensive and since it would need to be completed by May for Board discussion and/or approval, it will be my priority for the next few months.

- 11. Infinite Campus- CD BOCES staff purchased Infinite Campus (IC) to register and store all school and student information at Mountain View Virtual (MVV) and Rocky Mountain Digital Academy (RMDA), as well as, house our K12 school and student information that we would need in the event that our partnership with K12 was ever to cease. I certainly do not predict that our partnership with K12 is in jeopardy, but organizations should not set up processes and systems based on assumptions or predictions. Although, since we do not have our internal schools, IC does not seem as big a need. Our Data Support Specialist (DSS) and I were discussing what we can do differently to still meet the need with our K12 schools, but without this cost. The departure of the DSS leaves me to figure this out on my own. I will continue to seek out information and update the Board accordingly, as I would like to get rid of the IC cost if possible.
- 12. Scorecards- The scorecards for second quarter are not quite completed yet. Quarter two is always a bit tardy of our due date because the school leaders have the middle of the year benchmark testing to proctor, and not only do we want to give the school adequate time to meet our participation rate, the writing assessments take time to score after each student completes them. The scorecard is complete except for the writing scores, and I have attached them for your review. I will add the completed scorecards to the March Board meeting as an agenda item, as we will have the writing scores by then. I have also attached our scoring guide so you can compare the school scores to the expectation.

	CPA SCHOOL ACCREDITATION SC	ORECARD 2	2017-18 QU	ARTER 2			
CATEGORY	SUBCATEGORY	SUBCATEGORY WEIGHTING	SUBCATEGORY PTS EARNED	SUBCATEGORY PTS POSSIBLE	TOTAL CATEGORY PTS EARNED	TOTAL CATEGORY PTS POSSIBLE	% OF CATEGORY PTS EARNED
	Turnaround Plan assigned for 2016 SPF (39.2% of framework points earned) Priority Improvement Plan assigned for 2017 SPF (38.9% of framework points earned) 3.1% away from achieving next plan type; 14.1% away from achieving a Performance Plan Elementary PARCC Mean Scale Scores - ELA: 717.8; Math: 710.0; Science: 517.5 Middle School PARCC Mean Scale Scores - ELA: 726.5; Math: 719.5; Science: 532.5 High School PARCC Mean Scale Scores - ELA: 729.1; Math: 728.3; Science: 602.1	10%	6	12			
	Course Completion Rate: K-5: 85% of students completed all courses by the end of the semester (8/8 pts earned) 6-8: 67% of students completed all courses by the end of the semester (0/8 pts earned) 9-12: 69% of students completed all courses by the end of the semester (0/8 pts earned)	20%	8	24		120	
	% of students meeting individual growth targets on STAR Reading & Mathematics, and Writing from beginning of year to middle of year:  STAR Reading: 48% (566/1179) - (0/12 pts earned)  STAR Mathematics: 53% (619/1174) - (0/12 pts earned)  Writing: N/A scores are not yet available for MOY interim assessment	20%	0	24			
Academic (30%)	Academic Improvement of Continuously Enrolled Students (growth on interim assessment of 1.5+ years):  K-5 (0pts/8pts)  Reading: 47.7% (21/44) of students enrolled at the school from BOY 2016-17 to MOY 2017-18  Mathematics: 22.7% (10/44) of students enrolled at the school from BOY 2016-17 to MOY 2017-18  Writing: N/A scores are not yet available for MOY interim assessment 6-8 (0pts/5pts)  Reading: 29.0% (9/31) of students enrolled at the school from BOY 2016-17 to MOY 2017-18  Mathematics: 25.8% (8/31) of students enrolled at the school from BOY 2016-17 to MOY 2017-18  Writing: N/A scores are not yet available for MOY interim assessment 9-12 (1.25pts/5pts)  Reading: 50.0% (16/32) of students enrolled at the school from BOY 2016-17 to MOY 2017-18  Mathematics: 75.0% (24/32) of students enrolled at the school from BOY 2016-17 to MOY 2017-18  Writing: N/A scores are not yet available for MOY interim assessment	15%	1.25	18	53.7		45%
	MOY Assessment participation rates:  K-5: Reading, Writing and Math: 99% (564/571) of qualifying students tested (4pts/4pts) 6-8: Reading, Writing and Math: 95% (494/522) of qualifying students tested (4pts/4pts) 9-12: Reading, Writing and Math: 100% (417/418) of qualifying students tested (4pts/4pts) Reading: 49% (724/1489) of students are scoring at grade level or higher on interim assessment Mathematics: 52% (772/1488) of students are scoring at grade level or higher on interim assessment Writing: N/A scores are not yet available for MOY interim assessment	10%	12	12			
	2016-17 Post-Secondary Workforce Readiness Performance Dropout 0.9% (5pts/5pts) Graduation Rate 43.3% (2.5/5) Matriculation Rate 50%	8%	7.5	10			
	Academic Compliance (i.e UIP completion/planning)	8%	10	10			
	CD BOCES Accountability Matrix Elementary Standards (SCORE-87.1%): 2 (N/A); 3 (40/42); 5 (43/54); 7 (32/36) Middle School Standards (SCORE-91.7%): 2 (N/A); 3 (40/42); 5 (48/54); 7 (33/36) High School Standards (SCORE-88.5%): 2 (20/24); 3 (40/42); 5 (49/54); 7 (29/36) WINTER SITE VISIT	8%	8.9	10			
	Financial Audit	40%	32	32			
Finance	Financial Compliance	40%	32	32	1		
(20%)	CD BOCES Accountability Matrix High School Standards (SCORE-93.3%): 13 (14/15) WINTER SITE VISIT	20%	14.9	16	78.9	80	99%
	Data Pipeline Deadlines and Reports	60%	72	72			
	Organizational Compliance (Statutory & DST)	25%	30	30			
Operations (30%)	CD BOCES Accountability Matrix Elementary Standards (SCORE-83.1%): 1 (53/57); 4 (31/33); 8 (33/36); 9 (N/A); 10 (29/30); 11 (31/33) Middle School Standards (SCORE-96.3%): 1 (55/57); 4 (31/33); 8 (35/36); 9 (N/A); 10 (29/30); 11 (32/33) High School Standards (SCORE-93.6%): 1 (52/57); 4 (29/33); 8 (35/36); 9 (14/15); 10 (29/30); 11 (32/33) WINTER SITE VISIT	15%	16.4	18	118.4	120	99%

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	CPA SCHOOL ACCREDITATION SCORECARD 2017-18 QUARTER 2									
CATEGORY	SUBCATEGORY	SUBCATEGORY WEIGHTING	SUBCATEGORY PTS EARNED	SUBCATEGORY PTS POSSIBLE	TOTAL CATEGORY PTS EARNED	TOTAL CATEGORY PTS POSSIBLE	% OF CATEGORY PTS EARNED			
	ESP Contract Checklist 100% of total available points on the contract checklist	70%	56	56						
ESP (20%)	CD BOCES Accountability Matrix Elementary Standards (SCORE-92.0%): 6 (N/A); 12 (N/A); 14 (80/87); 15 (N/A) Middle School Standards (SCORE-96.6%): 6 (N/A); 12 (N/A); 14 (84/87); 15 (N/A) High School Standards (SCORE-95.2%): 6 (32/33); 12 (24/24); 14 (84/87); 15 (37/42)	30%	22.7	24	78.7	80	98%			
	WINTER SITE VISIT									

#### Academic Achievement: Mean Scale Score by Percentile Cut-Points

The Academic Achievement Indicator reflects achievement as measured by the mean scale score on Colorado's standardized assessments. The presented targets for the achievement indicators have been established utilizing 2016 school baseline CMAS Science, CMAS PARCC and DLM data.

Mean Scale Score by Percentile Cut-Points - 1-year (2016 school baseline)

	E	English Language Arts			Mathematics			Science				
Percentile	Elem	Middle	High	All	Elem	Middle	High	All	Elem	Middle	High	All
15th percentile	722.3	724.1	724.6	723.1	719.1	716.5	717.3	718.2	531.9	527.7	564.4	538.7
50th percentile	739.5	740.1	739.6	739.6	734.3	731.2	729.8	732.9	601.7	591.4	609.2	600.2
85th percentile	755.9	757.3	753.3	754.9	751.9	746.2	746.0	749.3	655.9	643.3	651.3	652.7

	PPOS ACCREDITATION SCOR	ECARD 201	7-18 QUAR	TER 2			
CATEGORY	SUBCATEGORY	SUBCATEGORY WEIGHTING	SUBCATEGORY PTS EARNED	SUBCATEGORY PTS POSSIBLE	TOTAL CATEGORY PTS EARNED	TOTAL CATEGORY PTS POSSIBLE	% OF CATEGORY PTS EARNED
	Turnaround Plan assigned for 2016 SPF (32.8% of framework points earned) Priority Improvement Plan assigned for 2017 SPF (34.7% of framework points earned) 7.3% away from achieving an Improvement Plan; 18.3% away from achieving a Performance Plan High School PARCC Mean Scale Scores - ELA: 720.6; Math: 712.1; Science: 570.3	10%	6	12			
	Course Completion Rate: 70% of students completed all courses by the end of the semester	20%	0	24			
	% of students meeting individual growth targets on STAR Reading & Mathematics, and Writing from beginning of year to middle of year:  Reading: 49% (226/465) - (0/12 pts earned)  Mathematics: 51% (239/466) - (0/12 pts earned)  Writing: N/A scores are not yet available for MOY interim assessment	20%	0	24			
Academic (30%)	Academic Improvement of Continuously Enrolled Students (growth on interim assessment of 1.5+ years): Reading: 64.9% (24/37) of students enrolled at the school from BOY 2016-17 to MOY 2017-18 Mathematics: 56.8% (21/37) of students enrolled at the school from BOY 2016-17 to MOY 2017-18 Writing: N/A scores are not yet available for MOY interim assessment	15%	4.5	18	46.8	120	39%
	MOY Assessment participation rates:  Reading, Writing and Math: 97% (529/548) of qualifying students tested (12pts/12pts)  Reading: 29% (153/533) of students are scoring at grade level or higher on interim assessment  Mathematics: 37% (195/530) of students are scoring at grade level or higher on interim assessment  Writing: N/A scores are not yet available for MOY interim assessment	10%	12 12	12	12		
	2016-17 Post-Secondary Workforce Readiness Performance Dropout 4.5% (3.75pts/5pts) Graduation Rate 33.1% (2.5pts/5pts) Matriculation Rate 11.1%	8%	6.25	10			
	Academic Compliance (i.e UIP completion/planning)	8%	10	10			
	CD BOCES Accountability Matrix High School Standards (SCORE-80.8%): 2 (22/24); 3 (39/42); 5 (40/54); 7 (25/36) WINTER SITE VISIT	8%	8.1	10			
	Financial Audit	40%	32	32			
Finance	Financial Compliance	40%	32	32			
(20%)	CD BOCES Accountability Matrix High School Standards (SCORE-93.3%): 13 (14/15) WINTER SITE VISIT	20%	14.9	16	78.9	80	99%
	Data Pipeline Deadlines and Reports	60%	72	72			
Operations	Organizational Compliance (Statutory & DST)	25%	30	30	110	120	000/
(30%)	CD BOCES Accountability Matrix High School Standards (SCORE-95.1%): 1 (54/57); 4 (31/33); 8 (34/36); 9 (14/15); 10 (29/30); 11 (32/33) WINTER SITE VISIT	15%	17	119		120	99%
ESP	ESP Contract Checklist 100% of total available points on the contract checklist	70%	56	56			
(20%)	CD BOCES Accountability Matrix High School Standards (SCORE-90.3%): 6 (31/33); 12 (24/24); 14 (79/87); 15 (34/42) WINTER SITE VISIT	30%	22	24	78	80	97%

#### Academic Achievement: Mean Scale Score by Percentile Cut-Points

The Academic Achievement Indicator reflects achievement as measured by the mean scale score on Colorado's standardized assessments. The presented targets for the achievement indicators have been established utilizing 2016 school baseline CMAS Science, CMAS PARCC and DLM data.

#### Mean Scale Score by Percentile Cut-Points - 1-year (2016 school baseline)

	E	English Language Arts			Mathematics				Science			
Percentile	Elem	Middle	High	All	Elem	Middle	High	All	Elem	Middle	High	All
15th percentile	722.3	724.1	724.6	723.1	719.1	716.5	717.3	718.2	531.9	527.7	564.4	538.7
50th percentile	739.5	740.1	739.6	739.6	734.3	731.2	729.8	732.9	601.7	591.4	609.2	600.2
85th percentile	755.9	757.3	753.3	754.9	751.9	746.2	746.0	749.3	655.9	643.3	651.3	652.7

#### All Schools Accreditation Framework – 2017-18 Scoring Guide

The following guide will be used to assess the level of compliance within each subcategory listed in the accreditation document. Quarterly assessment of compliance will include appropriate consideration of timelines within the CD BOCES and school calendars.

Items referenced under the subcategories of Academic, Financial, and Organizational compliance will be assessed through identification of completion and timeliness. ESP compliance will be assessed by the ESP Evaluation Measure.

Q2

#### Previous Year's SPF Rating

- Performance Plan: 100% of sub-category points
- Improvement Plan: 75% of sub-category points
- Priority Improvement Plan: 50% of sub-category points
- Turnaround Plan: 25% of sub-category points Course Completion Rate
- Meets: >85%+ students are completing 25%+ of annual course requirements each quarter
- Does not meet: <85% students are completing 25%+ of annual course requirements each quarter

% of Students Meeting Individual Growth Targets in Reading, Mathematics, and Writing from Beginning of Year to Middle of Year on Interim Assessment

- Meets: 80% or more (100% of framework points)
- Approaching: 60% to 79.9% (50% of framework points)
- Does not meet: <60% (0% of framework points)

Academic Improvement of Continuously Enrolled Students: (growth on interim assessment of 1.5+ years of growth from beginning of previous year to middle of current year)

Meets: 80% or more (100% of framework points)

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- Approaching: 60% to 79.9% (50% of framework points)
- Does not meet: <60% (0% of framework points)

% of Students Tested in All Three Subjects (% of students enrolled through the MOY testing window)

- Meets: 95% or more of students testing in all three subjects
- Does not meet: <95% of students testing in all three subjects

#### Post-Secondary Workforce Readiness Performance

- Dropout (points allocated based on SPF rating and % of points for this subindicator)
- Graduation Rate (points allocated based on SPF rating and % of points for this subindicator)

Academic Compliance (% of Q2 items completed on time)

- Meets: 90% or more (100% of framework points)
- Approaching: 60% to 89.9% (50% of framework points)
- Does not meet: <60% (0% of framework points)

#### CD BOCES Matrix-Winter Site Visit (Stnds: 2,3,5,&7)

• % of Accountability Matrix pts applied to sub-category framework pts

#### **Financial Audit**

- Compliant: 100% of framework points
- Non-compliant: 0% of framework points

Financial Compliance (% of items completed on time)

- Meets: 90% or more (100% of framework points)
- Approaching: 60% to 89.9% (50% of framework points)
- Does not meet: <60% (0% of framework points)</li>

CD BOCES Matrix-Winter Site Visit (Stnd: 13)

- Complete: 100% of sub-indicator pts applied to framework
- Non-compliance: 0% of sub-indicator pts applied to framework

#### Data Pipeline Deadlines and Reports

- Compliant: 100% of framework points
- Non-compliant: 0% of framework points

Organizational Compliance (% of items completed on time)

- Meets: 90% or more (100% of framework points)
- Approaching: 60% to 89.9% (50% of framework points)
- Does not meet: <60% (0% of framework points)</li>
- o CD BOCES Matrix–Winter Site Visit (Stnds:1,4,8,9,10,&11)
- N % of Accountability Matrix pts applied to sub-category
- s framework pts

#### **ESP Contract Checklist**

- Meets: 80% or more (100% of framework points)
- Approaching: 60% to 79.9% (50% of framework points)
- Does not meet: <60% (0% of framework points)</li>
- CD BOCES Matrix–Winter Site Visit (Stnds: 6,12,14,&15)
- Complete: 100% of sub-indicator pts applied to framework
- Non-compliance: 0% of sub-indicator pts applied to framework

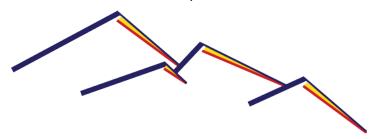


#### **COLORADO DIGITAL BOCES**

#### BOARD of DIRECTORS MEETING AGENDA ITEM COVER SHEET VI-C

Board Meeting Date: February 20, 2017								
Prepared by: Phil Williams								
Title of Agenda Item: Dis	trict Assessn	nent and Data Coord	nator Report					
Item Type:	☐ Action	X Information (Report)	☐ Discussion					

- CPA and PPOS completed the ACCESS for ELL's testing for ELL identified students.
- PAR/uPAR (Protocol for Accommodation in Reading) webinar was attended on February 1<sup>st</sup>. PAR/uPAR is a program that helps teachers identify the best reading accommodations for students by determining the best ways students can learn and comprehend.
- Both school completed the middle of year benchmark assessments.
- CPA's middle of year site visit was attended in Westminster.
- Dynamic Learning Map (DLM) assessment training was completed.
- Preparation for CMAS testing has begun. Students were uploaded into the system and I am currently working with the school testing coordinator to verify student data in the system.
- The District CMAS and CoALT training took place on February 12<sup>th</sup>.
- The Assessment School and Leader checklist for the month of January was completed with the schools. The Assessment checklist is attached



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<b>Checklist Indicators</b>	Sep	Oct	Nov	Dec	Jan
Assessment Data					

below.



Review collected formative data points	□- CPA Elem; MS; High PPOS; BOY Data	✓- CPA Elem, MS, HS; PPOS Reviewed BOY benchmark data in reading, writing, and math	✓- CPA; Elem, MS, HS, W-APT, CogAT, TS GOLD PPOS; W-APT	✓- Short month. No assessments were proctored during the month of Dec. Instead engagement data was collected and presented to the CPA/PPOS leadership teams and CD BOCES board.	✓- CPA; Elem; MS; HS Dibels, iReady, STAR MOY and Growth Data CPA K-5 growth Reading 57%  CPA K-5 growth Math 44%  CPA 6-8 growth Reading 41%  CPA 6-8 growth Math 44%  CPA 9-12 growth Reading 37%  CPA 9-12 growth Math 51%  PPOS; STAR MOY and Growth Data  PPOS Reading 42%  PPOS Math 45%
Review collected summative data points	O- CPA & PPOS: CMAS, PARCC, ACCESS data	□- N/A- time of year	☐- N/A- time of year	✓- N/A- time of year	✓- N/A- time of year
<ul> <li>Review all other assessment resources</li> </ul>	I- N/A- time of year	II- <b>CPA</b> , Dibels, mClass	□- N/A-	□- N/A-	□- N/A-
Appropriate use of					
Data and Assessment Resources					
Review student progress monitoring documents	□- tracker	□- <b>CPA</b> Middle Math/ELA	II- CPA Elem; Middle; High Dibels Oral reading fluency, Math	✓- CPA & PPOS; Course completion data was collected PPOS: 60% of students are on track to complete their courses  CPA K-5 85% of students were on track and completed semester courses  CPA 6-8 67% of students were on track and completed	✓- CPA ES; MTSS docs reviewed showed mClass and Burst reading progress monitoring. Middle MTSS Progress monitoring meeting notes was reviewed. HS STAR 360 Reading MTSS progress monitoring docs were viewed showing weekly progress and frequency PPOS;



Review class connect sessions to see how small groups and assessments are used during instruction	□- N/A- time of year	П- N/A-	II- CPA HS Rhetoric lesson Elem; Math small group class connect session viewed	semester courses completed  CPA 9-12 69% of students were on track and completed semester courses  ✓- N/A- due to short month I was not able to view class connect sessions.	MTSS progress monitoring spreadsheet reviewed during site visit.  II- CPA; PPOS; ELA, Math, and Science Class connect session were viewed during the sites visits.
<ul> <li>Review PD plans as related to assessment</li> </ul>	I- CPA Elem; MS; PPOS	II- CPA Elem; MS; PPOS assessment plans reviewed and updates were made	II- CPA; PPOS; Training for ACCESS for ELL's was completed. SAC will complete training for CPA/PPOS staff.	✓- CPA; PPOS; SAC completed training for ACCESS for ELL's testing	II- CPA; PPOS; Met with School SAC about testing process for state testing Reached out to School leaders about testing incentive plan.
Data Driven					
Review DDI meetings Video/ Notes	II- N/A- time of year	OCPA; PPOS Notes for ELA and Math	II- CPA Elem, High; Biweekly DDI meeting notes reviewed PPOS; English DDI meeting notes reviewed	√- N/A- Short month, was not able to view notes or videos	II- CPA DDI meeting notes were reviewed. Elementary meetings were disrupted due to mid year observations and evaluations PPOS: Data driven teacher notes reviewed Student centered, Personal education goals, and communication were the areas of focus.
Monitor how data is being used to make instructional and educational decisions	✓- this areas needs focus and support	✓- this areas needs focus and support CPA: The mClass is used to group students according to fundamental math skills	II- CPA Elem; Middle; High; Progress monitoring notes for MTSS to address oral reading and Math fluency Schools still working to improve this area	✓- CPA/PPOS Short month revisited the goals and discussed improvements for second semester	II- CPA Elem; Middle; High; Will follow up in February
<ul> <li>Review student growth by analyzing benchmark and</li> </ul>	CPA; PPOS; N/A time of year	✓- CPA Elem, MS, HS; PPOS BOY assessment data was reviewed	✓- CPA Elem, TS GOLD, CogAT, W-APT PPOS, W-APT	√2CPA; PPOS; N/A time of year. Same as comment one viewed engagement data	✓®CPA; PPOS;  See Assessment data section



classroom level assessments			
assessments			



#### **COLORADO DIGITAL BOCES**

#### BOARD of DIRECTORS MEETING AGENDA ITEM COVER SHEET VII-e

**Board Meeting Date:** February 20, 2018

**Prepared by:** Brett Ridgway, Business Director Consultant

**Title of Agenda Item:** Business Director Board Report

**Item Type:** o Action ⊗ Information o Discussion

(Report)

In the following pages, you will find the final audit report package for the year ended June 30, 2017, as well as a 'Board Letter' and 'Internal Control Letter' that is a normal, separate, communication to your directly from the auditing firm, Hoelting & Company, Inc..

In an organization that is sized and staffed as we are, there are and will be weaknesses in the internal control structure that could only be mitigated with expanded staffing. Without scale that provides funding for such, we aim for best-case solutions rather than perfect ones.

One particular issue noted in this year's audit was that we technically exceeded the appropriation for 2016/17. This happened as a result of oversight in properly budgeting both revenue and expenses for the ECEA program. While we properly received those funds and properly expended them, they were somehow left off of the final amended budget and therefore, that spend – while correct and appropriate, was technically unappropriated. We have noted this in the assurances report to CDE, with this same explanation and will await any response from them.

Sincerely,

Brett Ridgway

4035 Tutt Boulevard Colorado Springs, CO 80922



January 26, 2018

To the Board of Directors Colorado Digital Board of Cooperative Educational Services

We have audited the financial statements of the governmental activities and each major fund of Colorado Digital Board of Cooperative Educational Services for the year ended June 30, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 12, 2017. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Standardized letter are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2017. We noted no transactions entered into by Colorado Digital Board of Cooperative Educational Services during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the Colorado Digital Board of Cooperative Educational Services' financial statements was:

Management's estimate of straight-line depreciation for each asset is based on the estimated services lives of the various assets. We evaluated the key factors and assumptions used to develop the depreciation calculation and service lives of each asset in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no such sensitive disclosures included in the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

#### Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 26, 2018.

#### Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Colorado Digital Board of Cooperative Educational Services' financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

#### Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Colorado Digital Board of Cooperative Educational Services' auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

#### Other Matters

We applied certain limited procedures to the required supplementary information that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

#### Restriction on Use

This information is intended solely for the use of Board of Directors and management of Colorado Digital Board of Cooperative Educational Services and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Hoelting & Company me.

Hoelting & Company, Inc. Certified Public Accountants

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#### Colorado Digital Board of Cooperative Educational Services Proposed Journal Entries June 30, 2017

	Debit	Credit
None.		

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# Colorado Digital Board of Cooperative Education Services



# **AUDIT REPORT**

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

#### Colorado Digital BOCES June 30, 2017

# Appointed Officials Board of Directors

Marie Lavere-Wright (representing CDBOCES partner D49 - BoE)

President

Andy Holloman (community member at large) Vice President

Andrew Franko (representing CDBOCES partner D49 - Administration)

Treasurer

Chelsy Harris (representing CDBOCES partner PPCC)

Secretary

Bethany Drosendahl (community member at large) Director

#### **Administrative Officials**

Kim McClelland Executive Director Brett Ridgway Business Director

Kindra Whitmyre Director of School Rebecca Engasser Business Manager

Operations and Special Education

#### **Our Schools**





#### Our Strategic Partners







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#### INDEPENDENT AUDITOR'S REPORT

To the Board of Directors Colorado Digital Board of Cooperative Educational Services

We have audited the accompanying financial statements of the governmental activities and each major fund of Colorado Digital Board of Cooperative Educational Services (the BOCES), as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the BOCES's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Colorado Digital Board of Cooperative Educational Services, as of June 30, 2017, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Other Matters**

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Colorado Springs, Colorado

Hoelting & Company me.

Colorado Springs, Colorado January 26, 2018

As management of the Colorado Digital Board of Cooperative Education Services (aka CDBOCES), we offer readers of the CDBOCES financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2017.

### Financial Highlights

- CDBOCES only participated in Governmental Activities during 2016/17. As of June 30, 2017, CDBOCES had a deficit Net Position totaling -\$3,096,602 at the end of the fiscal year, a decrease of \$2,723,876 from the prior year. This is due to the net PERA pension liability (Net of Deferred Outflows/Inflows) of \$9,453,198 being pushed to the entity level.
- General Revenues for the Governmental Activities of the CDBOCES totaled \$13,946,160, or 90.2% of all revenues. Program specific revenues in the form of Charges for Services and Operating Grants and Contributions received accounted for \$1,523,232, or 9.8% of total revenues of \$15,469,392
- Total student count in the CDBOCES was 2,136 students that translated to 2,050.5 student FTE.
- CDBOCES had two contract schools in 2016/17 Colorado Preparatory Academy (CPA), & Pikes Peak Online School (PPOS). A contract school is different from a charter school in that there is no charter contract to supersede the chartering organization's authority over the school. A contract school typically utilizes an Education Service Provider (ESP). In the case of both CPA and PPOS, the ESP used was K12 Virtual Schools, LLC.
- CDBOCES operated two 'internal' schools in 2016/17 Mountain View Virtual Academy (MVV) &
  Rocky Mountain Digital Academy (RMDA). These schools did not have an ESP supporting its
  operation. Instead CDBOCES hired, trained, supervised & evaluated all staff and occupied an office
  in the Denver Tech Center to support students enrolled in MVV and RMDA. Rocky Mountain Digital
  Academy was converted from a contract school to an internal school for the 2016/17 school year,
  separating from the previous ESP relationship with Summit Education Group.

### Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the CDBOCES' basic financial statements. The basic financial statements are comprised of three components: 1) government—wide financial statements, 2) fund financial statements, and 3) notes to those financial statements. This report also contains other supplemental information in addition to the basic financial statements themselves.

**Government-wide Financial Statements**. The government-wide financial statements are designed to provide readers with a broad overview of the CDBOCES' finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information about all the CDBOCES' assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the CDBOCES is improving or deteriorating.



The *Statement of Activities* presents information showing how the CDBOCES' net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the CDBOCES that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business–type activities*). The governmental activities of the CDBOCES include instruction, instructional support, general and school administration, business and central services.

**Fund Financial Statements.** A *fund* is a grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The CDBOCES, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Being a new, and relatively small entity focused for online education (i.e. relatively few physical assets), All of the funds of the CDBOCES has are categorized as government funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide fund financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the CDBOCES' near-term financial requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the CDBOCES' near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The CDBOCES maintains two governmental funds. Information is presented in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances, for both the general fund and the Designated-Purpose Grants Fund.

As required, the CDBOCES adopts an annual appropriated budget. A budgetary comparison schedule has been provided for both funds to demonstrate compliance with this budget.

**Notes to the Financial Statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other Information**. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the CDBOCES.

Government-wide Financial Analysis



As noted earlier, net position may serve as a useful indicator of changes in a government's financial position over time. In the case of CDBOCES, Primary Government Liabilities exceeded Assets by \$3,096,602 at the close of the most recent fiscal year.

	Governmental Activities			
		2017 201		2016
ASSETS				
Current assets	\$	719,040	\$	947,356
Capital assets, net of depreciation		4,534		4,878
Total assets		723,574		952,234
DEFERRED OUTFLOWS				
Deferred pension outflows		6,203,037		1,856,617
LIABILITIES				
Current liabilities		271,767		391,316
Long-term liabilities		9,453,198		2,563,079
Total liabilities		9,724,965		2,954,395
DEFERRED INFLOWS				
Deferred pension inflows		298,248		227,182
NET POSITION				
Net Investment in Capital Assets		4,534		4,878
Restricted for:				
TABOR		438,500		480,000
Unrestricted		(3,539,636)		(857,604)
TOTAL NET POSITION	\$	(3,096,602)	\$	(372,726)

COLORADO DIGITAL BOCES - Statement of Activites						
	Governmental Activities 2017 2016					
PROGRAM REVENUES						
Charges for service	\$	358,668	\$	275,196		
Operating Grants & contributions		1,164,564		707,665		
Capital Grants & contributions		-		-		
GENERAL REVENUES						
State equalization		13,928,185		15,448,129		
Investment earnings		9,476		2,498		
Miscellaneous revenues & transfer	!	8,499		158,954		
TOTAL REVENUES		15,469,392		16,592,442		
EXPENSES						
Instruction		13,228,885		13,715,275		
Supporting Services		4,964,383		3,265,891		
TOTAL EXPENSES		18,193,268		16,981,166		
Change in Net Position Beginning Net Position Prior Period Adjustment		(2,723,876) (372,726)		(388,724) (97,380) 113,378		
TOTAL NET POSITION	\$	(3,096,602)	\$	(372,726)		

Governmental activities reduced the net position of the BOCES by \$2,723,876. Program revenues included \$358,668 in charges for services, and \$1,164,564 in operating grants and contributions. Just over \$13.9 million was received in general revenues consisting primarily of school finance act revenue. The majority of expenses were for instructional purposes which totaled \$13,228,885 out of a total of \$18,193,268.



### General Funds Budgetary Highlights

The CDBOCES approves the original budget in June based on enrollment projections for the following school year. In October, after a better estimate of enrollment can be made, adjustments are made to the budget.

Some significant budget highlights include:

- The final (Amended) budget showed decreased revenue by \$3,348,009 from the original (Adopted) budget. The revenue changes were added to reflect decreased student count and lower per-pupil funding from the on-line funding rate. The final budget had expense decreases of \$3,274,127 driven entirely by re-scaled spend projection for instructional services related to the lower student count. The final budget was intended to cover TABOR reserve requirements of \$438,500 with no deficit in unassigned fund balance.
- Actual General Funds results for the 2016-17 fiscal year showed expenses in excess of revenues by \$108,767, which was \$23,112 better than the final budget. The small improvement was the net result of a number of factors, including lower than budgeted expenses in instructional services. The final expense results were higher than the amended budget expense projection, related to spends for unbudgeted revenue from the Colorado ECEA program. Again, however, lower spends in the regular education program created the overall improved net performance when compared to budget.
- CDBOCES' investment in capital assets for governmental activities as of June 30, 2017 amounts to \$4,534 (net of accumulated depreciation). This nominal investment in capital assets is held in leasehold improvements only and is reflective of the lack of traditional education programming that involves land, buildings and equipment; in favor of online educational programming that does not generally need such an investment in capital assets. Additional information on CDBOCES capital assets can be found in the notes to the financial statements.

### Economic Factors and 2017-2018 Budget

- As previously mentioned, the CDBOCES contracted two schools in 2016-17 Colorado Preparatory
  Academy and Pikes Peak Online School, both operated by K12 Virtual Solutions LLC; and internally
  operated two schools Mountain View Virtual Academy and Rocky Mountain Digital Academy. The
  four schools were designed to cater to different student populations so that there is no intended overlap
  and/or competition between the four schools. On June 23, 2017, at the regular meeting of the board
  of directors of CDBOCES, the board voted to cease operations at its internally operated schools.
- CDBOCES maintains its focus on multi-district, online schools. Multi-district schools have no single
  constituent tax base that they are accountable to; instead accountable to the entire state of Colorado.
  It is that fact that results in the revenue stream being solely fed by State Equalization rather than a
  blend of State Equalization and local sources seen in traditional school districts. This statewide
  perspective makes the CDBOES less susceptible to changes in local economic conditions, but
  completely dependent on statewide economic issues.
- Forecasts for 2017-18 present a 'flat' growth pattern for K12 education in student growth. With changes
  previously mentioned, CDBOCES expects enrollment to decline next year due to those transitions, and
  will make staffing and expense adjustments commensurate with the associated decline in program
  formula revenue.



### **Requests for Information**

The financial report is designed to provide a general overview of CDBOCES' finances for those with an interest in the operation. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Business Director, Colorado Digital BOCES, 4035 Tutt Boulevard, Colorado Springs, CO 80922



### **BASIC FINANCIAL STATEMENTS**

## COLORADO DIGITAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES STATEMENT OF NET POSITION JUNE 30, 2017

### **ASSETS**

Current assets	
Cash and cash equivalents	\$ 607,175
Receivables	41,850
Deposits	435
Prepaid expense	69,580
Non-current assets	
Capital assets, net of accumulated depreciation	4,534
Total assets	723,574
DEFERRED OUTFLOWS OF RESOURCES	
Deferred pension outflows	6,203,037
Total deferred outflows of resources	6,203,037
LIABILITIES	
Current liabilities	
Accounts payable	26,695
Accrued salaries and benefits	192,583
Unearned revenues	52,489
Long-term liabilities	
Net pension liability	9,453,198
Total liabilities	9,724,965
DEFERRED INFLOWS OF RESOURCES	
Deferred pension inflows	298,248
Total deferred inflows of resources	298,248
NET POSITION	
Net investment in capital assets	4,534
Restricted for:	
TABOR	438,500
Unrestricted	(3,539,636)
Total net position	\$ (3,096,602)

The accompanying notes are an integral part of these financial statements.

## COLORADO DIGITAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2017

			F			
				Operating	Capital	
		Cł	narges for	Grants and	Grants and	Net Program
Functions/Programs	Expenses	S	Services	Contributions	Contributions	Expense
Governmental activities:						
Instruction	\$ 13,228,885	\$	180,784	\$ 1,002,058	\$ -	\$ (12,046,043)
Student support	1,378,807		-	-	-	(1,378,807)
Instructional staff	322,294		177,884	-	-	(144,410)
General administration	1,485,808		-	140,829	-	(1,344,979)
School administration	1,212,219		_	-	-	(1,212,219)
Business services	102,426		-	21,677	-	(80,749)
Maintenance and operations	119,140		_	-	-	(119,140)
Central services	343,689		-	-	-	(343,689)
Total governmental activities	\$ 18,193,268	\$	358,668	\$ 1,164,564	\$ -	(16,670,036)
	C 1D					
	General Reven					12 020 105
	Per pupil rev					13,928,185
	Investment in		e			9,476
	Other income	e				8,499
	Total gen	eral 1	revenues			13,946,160
	Change i	n net	position			(2,723,876)
	Net position, beginning					(372,726)
	Net position, e	nding	Ţ			\$ (3,096,602)

# COLORADO DIGITAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES BALANCE SHEET GOVERNMENTAL FUNDS JUNE 30, 2017

	General Fund		Designated Purpose Grants General Fund Fund		Total Governmental Funds	
ASSETS						
Cash and cash equivalents	\$	571,908	\$	35,267	\$	607,175
Accounts receivables		41,850		-		41,850
Due from other funds		36,923		-		36,923
Prepaid expenses		-		69,580		69,580
Deposits		435				435
Total assets	\$	651,116	\$	104,847	\$	755,963
LIABILITIES						
Accounts payable	\$	26,695	\$	-	\$	26,695
Accrued salaries and benefits		177,148		15,435		192,583
Due to other funds		-		36,923		36,923
Unearned revenue				52,489		52,489
Total liabilities		203,843		104,847		308,690
FUND BALANCES						
Nonspendable		-		69,580		69,580
Restricted for TABOR		438,500		-		438,500
Unassigned		8,773		(69,580)		(60,807)
Total fund balance		447,273				447,273
Total fund balance and liabilities	\$	651,116	\$	104,847	\$	755,963

## COLORADO DIGITAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION JUNE 30, 2017

Amounts reported for Governmental Activities in the Statement of Net Position are different because:

Total Fund Balance of Governmental Funds	\$ 447,273
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds.	4,534
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as deferred outflows of resources.	6,203,037
Net pension liability is not due and payable in the current period and, therefore, is not reported in the funds.	(9,453,198)
Other long-term liabilities are not due and payable in the current period and, therefore, are reported as deferred inflows of resources.	(298,248)
Total Net Position of Governmental Activities	\$(3,096,602)

# COLORADO DIGITAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE GOVERNMENTAL FUNDS JUNE 30, 2017

	General Fund	Designated Purpose Grants Fund	Total Governmental Funds	
REVENUES				
Local sources	\$ 374,829	\$ -	\$ 374,829	
State sources	14,229,930	862,820	15,092,750	
Federal sources	1,815		1,815	
Total revenues	14,606,574	862,820	15,469,394	
EXPENDITURES				
Instruction	12,198,441	221,268	12,419,709	
Student support	696,690	73,729	770,419	
Instructional staff	69,821	220,919	290,740	
General administration	841,423	130,716	972,139	
School administration	495,416	111,912	607,328	
Business services	54,991	6	54,997	
Maintenance and operations	44,589	-	44,589	
Central service	239,419	104,270	343,689	
Facilities acquisition and construction	74,551	<u> </u>	74,551	
Total expenditures	14,715,341	862,820	15,578,161	
Net change in fund balances	(108,767		(108,767)	
Fund balances - Beginning	556,040	<u> </u>	556,040	
Fund balances - Ending	\$ 447,273	\$ -	\$ 447,273	

# COLORADO DIGITAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES RECONCILIATION OF THE STATEMENT OF REVENUE, EXPENDITURES, AND CHANGE IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2017

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Net Change in Fund Balance of Governmental Funds	\$ (108,767)
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.	(344)
Expenses reported in the statement of activities for the net pension liability do not require the use of current financial resources and, therefore, are not reported in the funds.	 (2,614,765)
Change in Net Position of Governmental Activities	\$ (2,723,876)

### NOTES TO FINANCIAL STATEMENTS

#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Colorado Digital Board of Cooperative Educational Services (the BOCES) was organized in May 2013 under the provisions of the Boards of Cooperative Services Act of 1965, C.R.S. 22-5-101 et seq. A BOCES is not a political subdivision of the State, but is a legal entity separate and apart from its member school districts and/or higher education entities to which certain governmental decision-making functions have been delegated. Sponsoring member entities are El Paso County School District 49, and Pikes Peak Community College. The BOCES sponsored its first school, Colorado Preparatory Academy, with a related educational services contract agreement from K12 Virtual Schools, LLC in July 2014. Three additional school have been sponsored since: Pikes Peak Online School (also with K12 Virtual Schools, LLC), Rocky Mountain Digital Academy (initially contracted with Summit Education Group, but subsequently converted to CDBOCES management), and Mountain View Virtual Academy which was established in 2015 as CDBOCES' first internally managed school.

The financial statements of the BOCES have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the BOCES are described below.

#### A. REPORTING ENTITY

The inclusion or exclusion of component units is based on a determination of the elected official's financial accountability to their constituents, and whether the financial reporting entity follows the same accountability. Further, the financial statements of the reporting entity should enable the reader to distinguish between the primary government (including its blended component units, which are in substance, part of the primary government) and discretely presented component units. The criteria used for determining whether an entity should be included, either blended or discretely presented, includes but is not limited to fiscal dependency, imposition of will, legal standing, and the primary recipient of services.

The BOCES has no component units for which either discrete or blended presentation is required.

### B. BASIS OF PRESENTATION—GOVERNMENT-WIDE FINANCIAL STATEMENTS

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds.

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all the non-fiduciary activities of the government. Governmental activities are normally supported by intergovernmental revenues, and other nonexchange transactions. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

### C. BASIS OF PRESENTATION—FUND FINANCIAL STATEMENTS

The accounts of the BOCES are organized and operated on the basis of funds. A fund is an independent fiscal accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds maintained is consistent with legal and managerial requirements.

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### C. BASIS OF PRESENTATION—FUND FINANCIAL STATEMENTS (CONTINUED)

The emphasis of fund financial statements is on major governmental funds. The BOCES reports two major governmental fund:

The *General Fund* is the government's primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

The *Governmental Designated-Purpose Grants Fund* is used to record financial transactions for grants received for designated programs funded by federal, state or local governments.

### D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flow. Grants and similar items are recognized as revenue in the fiscal year in which all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the period or soon enough thereafter to pay liabilities of the current fiscal period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources.

Those revenues susceptible to accrual are interest revenue and charges for services. Other revenues are not susceptible to accrual because, generally, they are not measurable until received in cash. Expenditure-driven grants recognize revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

### E. ASSET, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES AND NET POSITION/FUND BALANCE

### Cash and cash equivalents

Cash and cash equivalents include cash on hand and in the bank and short-term investments with original maturities of three months or less from the date of acquisition.

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. ASSET, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES AND NET POSITION/FUND BALANCE (CONTINUED)

Receivables

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

**Deposits** 

The BOCES has made deposits with certain vendors as required for leases or other services.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Capital Assets

Capital assets, which include site improvements, are reported in the government-wide financial statements. All purchased capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. The capitalization level for equipment is \$5,000 in all funds. Donated capital assets are valued at their estimated fair market value on the date received. Major outlays for capital assets and improvements are capitalized as projects are constructed.

The costs of normal maintenance and repairs that do not add to the value of the asset, or materially extend asset lives, are not capitalized. Improvements are capitalized and are depreciated over the remaining useful lives of the related capital assets, as applicable.

Improvements are depreciated using the straight-line method over the following estimated useful lives:

Site improvements

15 years

Unearned revenues

Unearned revenues include governmental grants that have been received, but not yet earned, since service as not been provided.

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### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. ASSET, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES AND NET POSITION/FUND BALANCE (CONTINUED)

#### Pensions

Colorado Digital Board of Cooperative Educational Services participates in the School Division Trust Fund (SCHDTF), a cost-sharing multiple-employer defined benefit pension fund administered by the Public Employees' Retirement Association of Colorado (PERA). The net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position of the SCHDTF have been determined using the economic resources measurement focus and the accrual basis of accounting. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

### Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

### *Net position flow assumption*

The BOCES may fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted—net position and unrestricted—net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the BOCES's policy to consider restricted—net position to have been depleted before unrestricted—net position is applied.

### Fund balance flow assumption

Sometimes the BOCES will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the BOCES' policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. ASSET, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES AND NET POSITION/FUND BALANCE (CONTINUED)

### Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the BOCES is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications available to be used in the governmental fund financial statements are as follows:

Nonspendable – This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact.

Restricted – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Directors. These amounts cannot be used for any other purpose unless the Board of Directors removes or changes the specified use by taking the same type of action that was used when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned – This classification includes amounts that are constrained by the BOCES's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Directors or through the Board of Directors delegating this responsibility to management through the budgetary process. This classification also includes the remaining positive fund balance for any governmental funds except for the General Fund.

Unassigned – This classification includes the residual fund balance for the General Fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

The BOCES would typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds.

### F. REVENUES AND EXPENDITURES/EXPENSES

#### Program revenues

Amounts reported as *program revenues* include 1) fees and charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Revenues that are not classified as program revenues, including all taxes, are reported as *general revenues* 

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### G. ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

### NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

### **Budget Information**

The BOCES follows these procedures in establishing the budgetary data reflected in the financial statement:

- 1. At the May board meeting of the Board of Directors, the Executive Director submits a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.
- 2. Public hearings are conducted at Board of Directors meetings to obtain taxpayers comments.
- 3. Prior to June 30, the budget is adopted by the Board of Directors.
- 4. Any revisions that alter the total expenditures of any fund must be approved by the Board of Directors.
- 5. Formal budgetary integration is employed as a management control device during the year.
- 6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts in this report are as originally adopted or amended.
- 7. All original and supplemental appropriations for all funds lapse at the end of the fiscal year.

Excess of expenditures over appropriations

For the year ended June 30, 2017, expenditures exceeded appropriations in the general fund by \$263,899. The excess of expenditures over appropriations were funded by additional revenues during the year.

#### **NOTE 3 - DEPOSITS AND INVESTMENTS**

Cash deposits with financial institutions

Custodial credit risk-deposits. The Colorado Public Deposit Protection Act (PDPA) requires that all units of local government deposit cash in eligible public depositories. Eligibility is determined by state regulations. Amounts on deposit in excess of federal insurance levels must be collateralized by eligible collateral as determined by the PDPA. PDPA allows the financial institution to create a single collateral pool for all public funds held. The pool is to be maintained by another institution, or held in trust for all the uninsured public deposits as a group. The market value of the collateral must be at least equal to 102% of the uninsured deposits.

At June 30, 2017, the carrying amount of the BOCES's deposits was \$260,861 and the bank balances were \$260,861. Of the bank balances, \$250,000 was covered by federal deposit insurance and the \$10,861 balance was uninsured but collateralized in accordance with the PDPA.

#### Investments

The BOCES is authorized by Colorado statutes to invest in the following:

- Obligations of the United States and certain U.S. government agencies' securities;
- Certain international agencies' securities;
- General obligation and revenue bonds of U.S. local government entities;
- Bankers' acceptances of certain banks;
- Certain commercial paper;
- Local government investment pools;
- Written repurchase agreements collateralized by certain authorized securities;
- Certain money market fund;
- Guaranteed investment contracts.

*Investment interest rate risk*. The BOCES has no formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates, other than those limitations by state statute.

*Credit Risk.* State law limits investments to those described above. The BOCES does not have an investment policy that would further limit its investment choices.

COLOTRUST is an investment vehicle established for local government entities in Colorado pursuant to Part 7 of Article 75 of Title 24 of the Colorado Revised Statutes, to pool surplus funds for investment purposes. These investment vehicles operate similarly to money market funds and each share is equal in value to \$1.00. The fair value of the position in the pool is the same as the value of the pool shares.

### **NOTE 3 - DEPOSITS AND INVESTMENTS (CONTINUED)**

Investments (continued)

The designated custodial bank provides safekeeping and depository services to COLOTRUST in connection with the direct investment and withdrawal functions of COLOTRUST. Substantially all securities owned by COLOTRUST are held by the Federal Reserve Bank in the account maintained for the custodial bank. The custodian's internal records identify the investments owned by COLOTRUST. Investments of COLOTRUST consist of U.S. Treasury bills, notes and note strips, and repurchase agreements collateralized by U.S. Treasury Notes. However, the Board does not categorize investments with COLOTRUST because they are not evidenced by securities that exist in physical or book entry form.

The Colorado Digital BOCES investments at June 30, 2017 consist of the following:

<u>Investments</u>	<u>Maturities</u>	<u>Faii</u>	· Value
ColoTrust	Less than 60 days	\$	346,314

The restricted and unrestricted cash and cash equivalents at June 30, 2017 consist of the following:

	Cash and Cash <u>Equivalents</u>
Deposits ColoTrust	\$ 260,861 346,314
Total deposits and investments	<u>\$ 607,175</u>

### NOTE 4 - INTERFUND RECEIVABLES AND PAYABLES

All interfund receivables and payables are created in conjunction with the District's pooled cash and investment portfolios. Balances are routinely cleared as a matter of practice.

The composition of interfund balances at June 30, 2017 is as follows:

Due to/from other funds:

Receivable FundPayable FundAmountGeneral FundGrants Fund\$ 36,923

14 95

Unrestricted

#### **NOTE 5 - CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2017 was as follows:

	Balance <u>06/30/16</u>	Additions	<u>Deletions</u>	Balance 06/30/17
Governmental Activities				
Depreciable assets: Site improvements	\$ 5,165	<u>\$</u> _	<u>\$</u> _	\$ 5,165
Total depreciable assets	5,165			5,165
Less accumulated depreciation for: Site improvements	(287)	(344)	<u>-</u>	(631)
Total accumulated depreciation	(287)	(344)	<u>-</u>	(631)
Total depreciable assets, net	4,878	(344)		4,534
Governmental activities, net	<u>\$ 4,878</u>	<u>\$ (344)</u>	\$ -	<u>\$ 4,534</u>

Depreciation expense was charged to functions/programs of the governmental activities as follows:

Business Services \$ 344

#### NOTE 6 - DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan description. Eligible employees of the Colorado Digital Board of Cooperative Educational Services are provided with pensions through the School Division Trust Fund (SCHDTF) – a cost-sharing multiple-employer defined benefit pension plan administered by PERA. Plan benefits are specified in Title 24, Article 51 of the Colorado Revised Statutes (C.R.S.), administrative rules set forth at 8 C.C.R. 1502-1, and applicable provisions of the federal Internal Revenue Code. Colorado State law provisions may be amended from time to time by the Colorado General Assembly. PERA issues a publicly available comprehensive annual financial report that can be obtained at <a href="https://www.copera.org/investments/pera-financial-reports">www.copera.org/investments/pera-financial-reports</a>.

### NOTE 6 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Benefits provided. PERA provides retirement, disability, and survivor benefits. Retirement benefits are determined by the amount of service credit earned and/or purchased, highest average salary, the benefit structure(s) under which the member retires, the benefit option selected at retirement, and age at retirement. Retirement eligibility is specified in tables set forth at C.R.S. §24-51-602, 604, 1713, and 1714.

The lifetime retirement benefit for all eligible retiring employees under the PERA Benefit Structure is the greater of the:

- Highest average salary multiplied by 2.5 percent and then multiplied by years of service credit
- The value of the retiring employee's member contribution account plus a 100 percent match on eligible amounts as of the retirement date. This amount is then annuitized into a monthly benefit based on life expectancy and other actuarial factors.

In all cases the service retirement benefit is limited to 100 percent of highest average salary and also cannot exceed the maximum benefit allowed by federal Internal Revenue Code.

Members may elect to withdraw their member contribution accounts upon termination of employment with all PERA employers; waiving rights to any lifetime retirement benefits earned. If eligible, the member may receive a match of either 50 percent or 100 percent on eligible amounts depending on when contributions were remitted to PERA, the date employment was terminated, whether 5 years of service credit has been obtained and the benefit structure under which contributions were made.

Benefit recipients who elect to receive a lifetime retirement benefit are generally eligible to receive post-retirement cost-of-living adjustments, referred to as annual increases in the C.R.S. Benefit recipients under the PERA benefit structure who began eligible employment before January 1, 2007 and all benefit recipients of the DPS benefit structure receive an annual increase of 2 percent, unless PERA has a negative investment year, in which case the annual increase for the next three years is the lesser of 2 percent or the average of the Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W) for the prior calendar year. Benefit recipients under the PERA benefit structure who began eligible employment after January 1, 2007 receive an annual increase of the lesser of 2 percent or the average CPI-W for the prior calendar year, not to exceed 10 percent of PERA's Annual Increase Reserve for the SCHDTF.

Disability benefits are available for eligible employees once they reach five years of earned service credit and are determined to meet the definition of disability. The disability benefit amount is based on the retirement benefit formula shown above considering a minimum 20 years of service credit, if deemed disabled.

Survivor benefits are determined by several factors, which include the amount of earned service credit, highest average salary of the deceased, the benefit structure(s) under which service credit was obtained, and the qualified survivor(s) who will receive the benefits.

### NOTE 6 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Contributions. Eligible employees and Colorado Digital Board of Cooperative Educational Services are required to contribute to the SCHDTF at a rate set by Colorado statute. The contribution requirements are established under C.R.S. §24-51-401, *et seq.* Eligible employees are required to contribute 8 percent of their PERA-includable salary. The employer contribution requirements are summarized in the table below:

	For the	For the
	Year Ended	Year Ended
	December	December
	31, 2016	31, 2017
Employer Contribution Rate	10.15%	10.15%
Amount of Employer Contribution apportioned to the Health	(1.02)%	(1.02)%
Care Trust Fund as specified in C.R.S. §24-51-208(1)(f)		
Amount Apportioned to the SCHDTF	9.13%	9.13%
Amortization Equalization Disbursement (AED) as specified in	4.50%	4.50%
C.R.S. §24-51-411		
Supplemental Amortization Equalization Disbursement	4.50%	5.00%
(SAED) as specified in C.R.S. §24-51-411		
Total Employer Contribution Rate to the SCHDTF	18.13%	18.63%

Rates are expressed as a percentage of salary as defined in C.R.S. §24-51-101(42)

Employer contributions are recognized by the SCHDTF in the period in which the compensation becomes payable to the member and the Colorado Digital Board of Cooperative Educational Services is statutorily committed to pay the contributions to the SCHDTF. Employer contributions recognized by the SCHDTF from Colorado Digital Board of Cooperative Educational Services were \$304,248 for the year ended June 30, 2017.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2017, the Colorado Digital Board of Cooperative Educational Services reported a liability of \$9,453,198 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015. Standard update procedures were used to roll forward the total pension liability to December 31, 2016. The Colorado Digital Board of Cooperative Educational Services proportion of the net pension liability was based on Colorado Digital Board of Cooperative Educational Services contributions to the SCHDTF for the calendar year 2016 relative to the total contributions of participating employers to the SCHDTF.

At December 31, 2016, the Colorado Digital Board of Cooperative Educational Services' proportion was 0.0317499828 percent, which was a increase of 0.0149915814 percent from its proportion measured as of December 31, 2015.

### NOTE 6 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

For the year ended June 30, 2017, the Colorado Digital Board of Cooperative Educational Services recognized pension expense of \$2,919,429. At June 30, 2017, the Colorado Digital Board of Cooperative Educational Services reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred	<u>Deferred</u>
	Outflows of	<u>Inflows of</u>
	Resources	<u>Resources</u>
Difference between expected and actual	\$ 118,179	\$ 83
experience		
Changes of assumptions or other inputs	3,067,366	42,629
Net difference between projected and actual earnings on	316,095	-
pension plan investments		
Changes in proportion and differences between	2,546,316	255,536
contributions recognized and proportionate share of		
contributions		
Contributions subsequent to the measurement date	155,081	-
Total	\$ 6,203,037	\$ 298,248

\$155,081 reported as deferred outflows of resources related to pensions, resulting from contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2018	\$ 2,486,436
2019	\$ 2,289,225
2020	\$ 970,895
2021	\$ 3,152

Actuarial assumptions. The total pension liability in the December 31, 2015 actuarial valuation was determined using the following actuarial assumptions and other inputs:

Actuarial cost method	Entry age
Price inflation	2.80 percent
Real wage growth	1.10 percent
Wage inflation	3.90 percent
Salary increases, including wage inflation	3.90 - 10.10 percent
Long-term investment rate of return, net of pension	
plan investment expenses, including price inflation	7.50 percent
Discount rate	7.50 percent
Post-retirement benefit increases:	
PERA benefit structure hired prior to 1/1/07;	
and DPS benefit structure (automatic)	2.00 percent
PERA benefit structure hired after 12/31/06;	
(ad hoc, substantively automatic)	Financed by the
	Annual Increase Reserve

### NOTE 6 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Based on the 2016 experience analysis and the October 28, 2016 actuarial assumptions workshop, revised economic and demographic assumptions were adopted by PERA's Board on November 18, 2016 and effective as of December 31, 2016. These revised assumptions shown below were reflected in the roll-forward calculation of the total pension liability from December 31, 2015 to December 31, 2016:

Actuarial cost method	Entry age
Price inflation	2.40 percent
Real wage growth	1.10 percent
Wage inflation	3.50 percent
Salary increases, including wage inflation	3.50 - 9.70 percent

Long-term investment rate of return, net of pension

plan investment expenses, including price inflation 7.25 percent Discount rate 5.26 percent

Post-retirement benefit increases:

PERA benefit structure hired prior to 1/1/07;

and DPS benefit structure (automatic) 2.00 percent

PERA benefit structure hired after 12/31/06;

(ad hoc, substantively automatic)

Financed by the

Annual Increase Reserve

Mortality rates used in the December 31, 2015 valuation were based on the RP-2000 Combined Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on a projection of Scale AA to 2020 with Males set back 1 year, and Females set back 2 years. Active member mortality was based upon the same mortality rates but adjusted to 55 percent of the base rate for males and 40 percent of the base rate for females. For disable retirees, the RP-2000 Disabled Mortality Table (set back 2 years for males and set back 2 years for females) was assumed.

The actuarial assumptions used in the December 31, 2015 valuation were based on the results of an actuarial experience study for the period January 1, 2008 through December 31, 2011, adopted by PERA's Board on November 13, 2012, and an economic assumption study, adopted by PERA's Board on November 15, 2013 and January 17, 2014.

As a result of the 2016 experience analysis and the October 28, 2016 actuarial assumptions workshop, revised economic and demographic actuarial assumptions including withdrawal rates, retirement rates for early reduced and unreduced retirement, disability rates, administrative expense load, and pre- and post-retirement and disability mortality rates were adopted by PERA's Board on November 18, 2016 to more closely reflect PERA's actual experience. As the revised economic and demographic assumptions are effective as of the measurement date, December 31, 2016, these revised assumptions were reflected in the total pension liability roll-forward procedures.

Healthy mortality assumptions for active members reflect the RP-2014 White Collar Employee Mortality Table, a table specifically developed for actively working people. To allow for an appropriate margin of improved mortality prospectively, the mortality rates incorporate a 70 percent factor applied to male rates and a 55 percent factor applied to female rates.

### NOTE 6 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Healthy, post-retirement mortality assumptions reflect the RP-2014 White Collar Healthy Annuitant Mortality Table, adjusted as follows:

- Males: Mortality improvement projected to 2018 using the MP-2015 projection scale, a 93 percent factor applied to rates for ages less than 80, a 113 percent factor applied to rates for ages 80 and above, and further adjustments for credibility.
- Females: Mortality improvement projected to 2020 using the MP-2015 projection scale, a 68 percent factor applied to rates for ages less than 80, a 106 percent factor applied to rates for ages 80 and above, and further adjustments for credibility.

For disabled retirees, the mortality assumption was changed to reflect 90 percent of the RP-2014 Disabled Retiree Mortality Table.

The long-term expected return on plan assets is reviewed as part of regular experience studies prepared every four or five years for PERA. Recently, this assumption has been reviewed more frequently. The most recent analyses were outlined in presentations to PERA's Board on October 28, 2016. As a result of the October 28, 2016 actuarial assumptions workshop and the November 18, 2016 PERA Board meeting, the economic assumptions changed, effective December 31, 2016, as follows:

- Investment rate of return assumption decreased from 7.50 percent per year, compounded annually, net of investment expenses to 7.25 percent per year, compounded annually, net of investment expenses.
- Price inflation assumption decreased from 2.80 percent per year to 2.40 percent per year.
- Real rate of investment return assumption increased from 4.70 percent per year, net of investment expenses, to 4.85 percent per year, net of investment expenses.
- Wage inflation assumption decreased from 3.90 percent per year to 3.50 percent per year.

Several factors were considered in evaluating the long-term rate of return assumption for the SCHDTF, including long-term historical data, estimates inherent in current market data, and a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation) were developed by the investment consultant for each major asset class.

These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation.

### NOTE 6 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

As of the November 18, 2016 adoption of the current long-term expected rate of return by the PERA Board, the target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	30 Year Expected Geometric Real Rate of
	Tinocation	Return
U.S. Equity – Large Cap	21.20%	4.30%
U.S. Equity – Small Cap	7.42%	4.80%
Non U.S. Equity – Developed	18.55%	5.20%
Non U.S. Equity – Emerging	5.83%	5.40%
Core Fixed Income	19.32%	1.20%
High Yield	1.38%	4.30%
Non U.S Fixed Income - Developed	1.84%	0.60%
Emerging Market Debt	0.46%	3.90%
Core Real Estate	8.50%	4.90%
Opportunity Fund	6.00%	3.80%
Private Equity	8.50%	6.60%
Cash	1.00%	0.20%
Total	100.00%	

In setting the long-term expected rate of return, projections employed to model future returns provide a range of expected long-term returns that, including expected inflation, ultimately support a long-term expected rate of return assumption of 7.25%.

*Discount rate.* The discount rate used to measure the total pension liability was 5.26 percent. The projection of cash flows used to determine the discount rate applied the actuarial cost method and assumptions shown above. In addition, the following methods and assumptions were used in the projection of cash flows:

- Updated economic and demographic actuarial assumptions adopted by PERA's Board on November 18, 2016.
- Total covered payroll for the initial projection year consists of the covered payroll of the active membership present on the valuation date and the covered payroll of future plan members assumed to be hired during the year. In subsequent projection years, total covered payroll was assumed to increase annually at a rate of 3.50%.
- Employee contributions were assumed to be made at the current member contribution rate. Employee contributions for future plan members were used to reduce the estimated amount of total service costs for future plan members.

### NOTE 6 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

- Employer contributions were assumed to be made at rates equal to the fixed statutory rates specified in law and effective as of the measurement date, including current and estimated future AED and SAED, until the Actuarial Value Funding Ratio reaches 103%, at which point, the AED and SAED will each drop 0.50% every year until they are zero. Additionally, estimated employer contributions included reductions for the funding of the AIR and retiree health care benefits. For future plan members, employer contributions were further reduced by the estimated amount of total service costs for future plan members not financed by their member contributions.
- Employer contributions and the amount of total service costs for future plan members were based upon a process used by the plan to estimate future actuarially determined contributions assuming an analogous future plan member growth rate.
- The AIR balance was excluded from the initial fiduciary net position, as, per statute, AIR amounts cannot be used to pay benefits until transferred to either the retirement benefits reserve or the survivor benefits reserve, as appropriate. As the ad hoc post-retirement benefit increases financed by the AIR are defined to have a present value at the long-term expected rate of return on plan investments equal to the amount transferred for their future payment, AIR transfers to the fiduciary net position and the subsequent AIR benefit payments have no impact on the Single Equivalent Interest Rate (SEIR) determination process when the timing of AIR cash flows is not a factor (i.e., the plan's fiduciary net position is not projected to be depleted). When AIR cash flow timing is a factor in the SEIR determination process (i.e., the plan's fiduciary net position is projected to be depleted), AIR transfers to the fiduciary net position and the subsequent AIR benefit payments were estimated and included in the projections.
- Benefit payments and contributions were assumed to be made at the end of the month.

Based on the above assumptions and methods, the projection test indicates the SCHDTF's fiduciary net position was projected to be depleted in 2041 and, as a result, the municipal bond index rate was used in the determination of the discount rate. The long-term expected rate of return of 7.25 percent on pension plan investments was applied to periods through 2041 and the municipal bond index rate, the December average of the Bond Buyer General Obligation 20-year Municipal Bond Index published weekly by the Board of Governors of the Federal Reserve System, was applied to periods on and after 2041 to develop the discount rate. For the measurement date, the municipal bond index rate was 3.86 percent, resulting in a discount rate of 5.26 percent.

As of the prior measurement date, the projection test indicated the SCHDTF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments of 7.50 percent was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate determination did not use a municipal bond index rate and the discount rate was 7.50 percent, 2.24 percent higher compared to the current measurement date.

### NOTE 6 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Sensitivity of the Colorado Digital Board of Cooperative Educational Services proportionate share of the net pension liability to changes in the discount rate. The following presents the proportionate share of the net pension liability calculated using the discount rate of 5.26 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.26 percent) or 1-percentage-point higher (6.26 percent) than the current rate:

	1% Decrease (4.26%)	Current Discount Rate (5.26%)	1% Increase (6.26%)
Proportionate share of the net pension liability	\$11,887,092	\$9,453,198	\$7,470,879

*Pension plan fiduciary net position.* Detailed information about the SCHDTF's fiduciary net position is available in PERA's comprehensive annual financial report which can be obtained at <a href="https://www.copera.org/investments/pera-financial-reports">www.copera.org/investments/pera-financial-reports</a>.

#### NOTE 7 – OTHER POST-EMPLOYMENT BENEFITS

Health Care Trust Fund

Plan description. The Colorado Digital Board of Cooperative Educational Services contributes to the Health Care Trust Fund (HCTF), a cost-sharing multiple-employer healthcare trust administered by PERA. The HCTF benefit provides a health care premium subsidy and health care programs (known as PERACare) to PERA participating benefit recipients and their eligible beneficiaries. Title 24, Article 51, Part 12 of the C.R.S., as amended, establishes the HCTF and sets forth a framework that grants authority to the PERA Board to contract, self-insure and authorize disbursements necessary in order to carry out the purposes of the PERACare program, including the administration of health care subsidies. PERA issues a publicly available comprehensive annual financial report that includes financial statements and required supplementary information for the HCTF. That report can be obtained at www.copera.org/investments/pera-financial-reports.

Funding policy. The Colorado Digital Board of Cooperative Educational Services is required to contribute at a rate of 1.02 percent of PERA-includable salary for all PERA members as set by statute. No member contributions are required. The contribution requirements for the Colorado Digital Board of Cooperative Educational Services are established under Title 24, Article 51, Part 4 of the C.R.S., as amended. The apportionment of the contributions to the HCTF is established under Title 24, Article 51, Section 208(1)(f) of the C.R.S., as amended. For the years ending June 30, 2017, 2016, and 2015 the Colorado Digital Board of Cooperative Educational Services contributions to the HCTF were \$16,883, \$11,756, and \$2,799 respectively, equal to their required contributions for each year.

### **NOTE 8 - RISK MANAGEMENT**

The BOCES is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The BOCES carries commercial insurance for these risks of loss, including worker's compensation and employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage during the last three fiscal years.

#### **NOTE 9 - COMMITMENTS AND CONTINGENCIES**

#### Lease Commitment

In July 2013, the BOCES entered into a lease agreement for office space. The agreement requires monthly lease payments of \$2,483 with rents increasing \$0.50 every second year. The lease term runs July 1, 2013 through July 31, 2017, with the option to extend the lease for one 5 year period. \$39,656 was expended under the terms of the lease for the year ended June 30, 2017.

### Closing Schools

In June 2017, the board approved a motion to close both internally run schools, Rocky Mountain Digital Academy and Mountain View Virtual Academy. This motion included closing the online schools and the physical Denver location by August 1<sup>st</sup>.

### NOTE 10 - AMENDMENT TO COLORADO CONSTITUTION

Colorado voters passed an amendment to the State Constitution, Article X, Section 20, which has several limitations, including revenue raising, spending abilities and other specific requirements of state and local governments.

The amendment requires emergency reserves be established. These reserves must be at least 3% of fiscal year spending. The BOCES is not allowed to use the emergency reserves to compensate for economic conditions, revenue shortfalls or salary and benefit increases. At June 30, 2017 there was a \$438,500 reservation of fund balance in the General Fund for the amendment.

The Amendment is complex and subject to judicial interpretation. The BOCES believes it is in compliance with the requirements of the amendment. However, the BOCES has made certain interpretations of the amendment's language in order to determine its compliance.

### NOTE 11 – COLORADO SCHOOL /BOCES, ELECTRONIC DATA INTEGRITY CHECK FIGURES

The School Finance Act requires inclusion of the Colorado School District/BOCES, Electronic Financial Data Integrity Check Figures as a supplement schedule to the audited financial statements. The Report is based on a prescribed basis of accounting that demonstrates compliance with the financial policies and procedures of the Colorado Department of Education.

### REQUIRED SUPPLEMENTARY INFORMATION

### COLORADO DIGITAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY AND COVERED PAYROLL JUNE 30, 2017

		2013	2014		2015		2016	
BOCES's proportion of the net pension liability (asset)	0.0026890159%		0.0039234454%		0.0167584014%		0.0317499828%	
BOCES's proportionate share of the net pension liability (asset)	\$	342,983	\$	531,759	\$	2,563,079	\$	9,453,198
BOCES's covered payroll	\$	108,403	\$	164,364	\$	730,327	\$	1,424,996
BOCES's proportionate share of the net pension liability (asset) as a percentage of its covered payroll		316.40%		323.52%		350.95%		663.38%
Plan fiduciary net position as a percentage of the total pension liability		64.1%		62.8%		59.2%		43.1%

<sup>\*</sup> The amounts presented for each fiscal year were determined as of 12/31.

<sup>\*</sup> Complete 10-year information to be presented in future years as it becomes available.

### COLORADO DIGITAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES SCHEDULE OF EMPLOYER'S STATUTORY PAYROLL CONTRIBUTIONS AND COVERED PAYROLL JUNE 30, 2017

	2013	2014		2015		2016	
Contractually required contribution	\$ 16,835	\$	27,005	\$	126,566	\$	258,352
Contributions in relation to the contractually required contribution	 (16,835)		(27,005)		(126,566)		(258,352)
Contribution deficiency (excess)	\$ -	\$	-	\$	-	\$	-
BOCES's covered payroll	\$ 108,403	\$	164,364	\$	730,327	\$	1,424,996
Contributions as a percentage of covered payroll	15.53%		16.43%		17.33%		18.13%

<sup>\*</sup> The amounts presented for each fiscal year were determined as of 12/31.

<sup>\*</sup> Complete 10-year information to be presented in future years as it becomes available.

# COLORADO DIGITAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE BUDGET AND ACTUAL

# GENERAL FUND

### FOR THE YEAR ENDED JUNE 30, 2017

	Budgeted	Amounts		Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Local sources	Ф	Ф	Φ 12.241	Φ 12.241
Fees Other	\$ - 189,725	\$ - 354,707	\$ 13,341 361,488	\$ 13,341 6,781
Total local sources	189,725	354,707	374,829	20,122
State sources				
Per pupil revenue	17,463,201	13,932,799	13,928,185	(4,614)
BOCES Grant	-	-	271,250	271,250
Other	13,588	31,000	30,495	(505)
Total state sources	17,476,789	13,963,799	14,229,930	266,131
Federal sources				
Federal impact aid	1,057	1,057	1,815	758
Total federal sources	1,057	1,057	1,815	758
Total revenues	17,667,571	14,319,563	14,606,574	287,011
EXPENDITURES				
Instruction	14,814,983	12,282,022	12,198,441	83,581
Student support	722,273	383,087	696,690	(313,603)
Instructional staff	240,640	72,807	69,821	2,986
General administration	1,161,391	806,314	841,423	(35,109)
School administration	447,170	521,041	495,416	25,625
Business services	17,997	82,485	54,991	27,494
Maintenance and operations	188,300	140,200	44,589	95,611
Central services	132,815	162,426	239,419	(76,993)
Facilities acquisition		1,060	74,551	(73,491)
Total expenditures	17,725,569	14,451,442	14,715,341	(263,899)
Net change in fund balances	(57,998)	(131,879)	(108,767)	23,112
Fund balance, beginning	533,084	556,040	556,040	
Fund balance, ending	\$ 475,086	\$ 424,161	\$ 447,273	\$ 23,112

# COLORADO DIGITAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE BUDGET AND ACTUAL

## GOVERNMENTAL DESIGNATED-PURPOSE GRANTS FUND FOR THE YEAR ENDED JUNE 30, 2017

				Variance with Final Budget
		Amounts		Positive
	Original	<u>Final</u>	Amounts	(Negative)
REVENUES				
State sources				
Grants	974,063	974,063	862,820	(111,243)
Total state sources	974,063	974,063	862,820	(111,243)
Total revenues	974,063	974,063	862,820	(111,243)
EXPENDITURES				
Instruction	251,549	251,549	221,268	30,281
Student support	268,162	268,162	73,729	194,433
Instructional staff	40,769	40,769	220,919	(180,150)
General administration	301,943	301,943	130,716	171,227
School administration	25,853	25,853	111,912	(86,059)
Business services	-	-	6	(6)
Central services	85,787	85,787	104,270	(18,483)
Total expenditures	974,063	974,063	862,820	111,243
Net change in fund balance	-	-	-	-
Fund balance, beginning				
Fund balance, ending	\$ -	\$ -	\$ -	\$ -

# **STATE COMPLIANCE**



### INDEPENDENT AUDITORS' REPORT ON COLORADO SCHOOL DISTRICT/BOCES AUDITOR'S INTEGRITY REPORT

To the Board of Education Colorado Digital Board of Cooperative Educational Services

We have audited the financial statements of the governmental activities and each major fund of Colorado Digital Board of Cooperative Educational Services, as of and for the year ended June 30, 2017, which collectively comprise Colorado Digital Board of Cooperative Educational Services' basic financial statements, and our report thereon dated January 26, 2018, which expressed an unmodified opinion on those financial statement, appears as listed in the table of contents.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Colorado Digital Board of Cooperative Educational Services' financial statements. The accompanying *Colorado School District/BOCES, Auditor's Integrity Report* is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Hoelting & Company me.

Colorado Springs, Colorado January 26, 2018

<sup>1</sup>112



# **Colorado Department of Education**

# Auditors Integrity Report

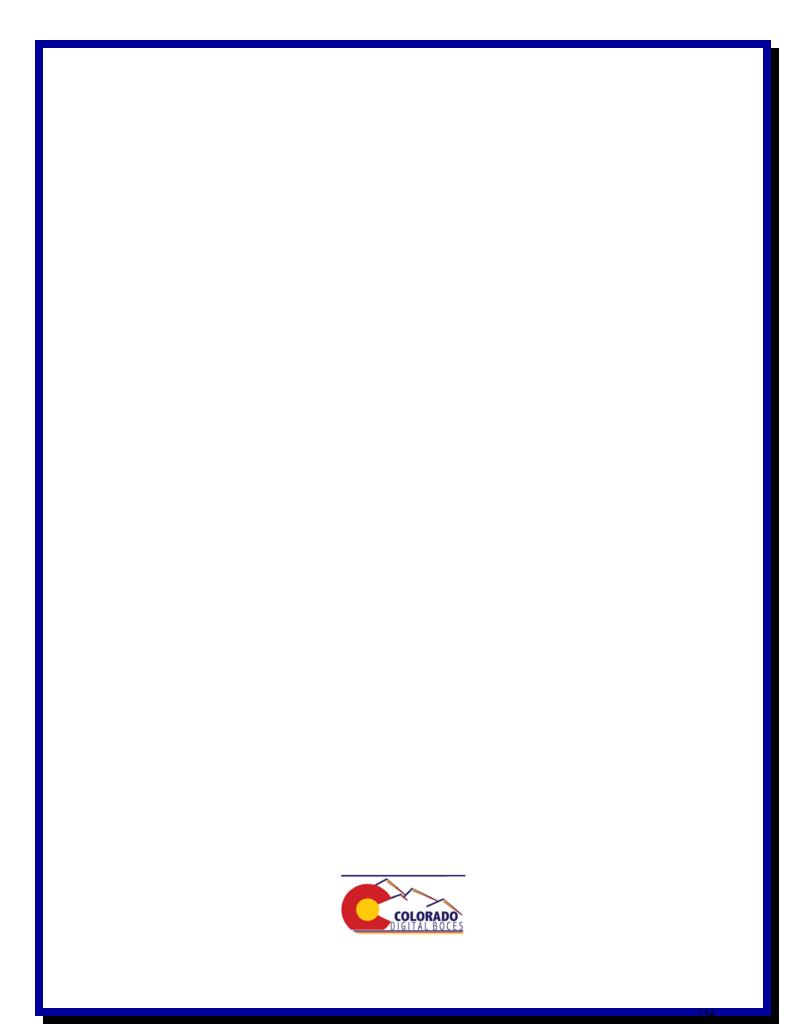
District: 9170 - COLORADO DIGITAL BOCES
Fiscal Year 2016-17
Colorado School District/BOCES

Revenues, Expenditures, & Fund Balance by Fund

Fund	Type &Number	Beg Fund Balance & Prior Per Adj (6880*)	1000 - 5999 Total Revenues & Other Sources	0001-0999 Total Expenditures & Other Uses	6700-6799 & Prior Per Adj (6880*) Ending Fund Balance
Go	overnmental	+		-	=
10	General Fund	556,040	14,606,574	14,715,341	447,273
18	Risk Mgmt Sub-Fund of General Fund	0	0	0	0
19	Colorado Preschool Program Fund	0	0	0	0
9	Sub- Total	556,040	14,606,574	14,715,341	447,273
11	Charter School Fund	0	0	0	0
20,26-2	29 Special Revenue Fund	0	0	0	0
06	Supplemental Cap Const, Tech, Main. Fund	0	0	0	0
21	Food Service Spec Revenue Fund	0	0	0	0
22	Govt Designated-Purpose Grants Fund	0	862,820	862,820	0
23	Pupil Activity Special Revenue Fund	0	0	0	0
24	Full Day Kindergarten Mill Levy Override	0	0	0	0
25	Transportation Fund	0	0	0	0
31	Bond Redemption Fund	0	0	0	0
39	Certificate of Participation (COP) Debt Service Fund	0	0	0	0
41	Building Fund	0	0	0	0
42	Special Building Fund	0	0	0	0
43	Capital Reserve Capital Projects Fund	0	0	0	0
46	Supplemental Cap Const, Tech, Main Fund	0	0	0	0
Tot	tals	556,040	15,469,393	15,578,161	447,273
	Proprietary				
50	Other Enterprise Funds	0	0	0	0
64 (63)	Risk-Related Activity Fund	0	0	0	0
60,65-6	69 Other Internal Service Funds	0	0	0	0
Tot	tals	0	0	0	0
	Fiduciary				
70	Other Trust and Agency Funds	0	0	0	0
72	Private Purpose Trust Fund	0	0	0	0
73	Agency Fund	0	0	0	0
74	Pupil Activity Agency Fund	0	0	0	0
79	GASB 34:Permanent Fund	0	0	0	0
85	Foundations	0	0	0	0
To	tals	0	0	0	0

FINAL

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To the Board of Directors and Management of Colorado Digital Board of Cooperative Educational Services

In planning and performing our audit of the financial statements of the governmental activities and each major fund of Colorado Digital Board of Cooperative Educational Services as of and for the year ended June 30, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the School's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in the School's internal control to be material weaknesses:

#### Missing Documentation for Expenses

While we were able to satisfy ourselves from an audit perspective, the internal controls over disbursements did not always ensure that expenditures were fully documented and substantiated. Adequate supporting documentation for expenses is critical to support the accuracy and authenticity of the transaction. We recommend that, prior to disbursement of funds, management obtain documentation of expenditures to support the underlying expense. Check stubs should be attached to paid invoices and filed. All documentation should be stored in a safe location and filed in an organized manner. These procedures will help ensure that the BOCES can produce accurate documentation for expenditures in a timely manner in the future.

#### Bank reconciliation procedures

Bank statements should be reconciled to the general ledger at the end of each month. While bank reconciliations were performed, the resultant balance was often not agreed to the general ledger. We recommend that that management implement procedures that require an independent review of completed reconciliations that include agreeing reconciled balances to the general ledger. Such review should be evidenced by the signature of the reviewer on the printed copy of the bank reconciliation.

#### Segregation of Duties

Certain control procedures involving the recording, reconciliation and review of financial information have not been segregated according to proper control structure due to limitations of staff availability. We encourage segregation of these duties when possible, and encourage management to remain involved in the review of detailed financial information to mitigate the risks associated with this condition. We specifically recommend that the School implement independent review procedures over monthly payroll registers, bank reconciliations, and journal entries.

This communication is intended solely for the information and use of management, the Board of Directors, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

Hoelting & Company ne.
Colorado Springs, Colorado

January 26, 2018

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## BOARD of DIRECTORS MEETING AGENDA ITEM COVER SHEET

<b>Board Meeting</b>	Date:	February	20,	2018
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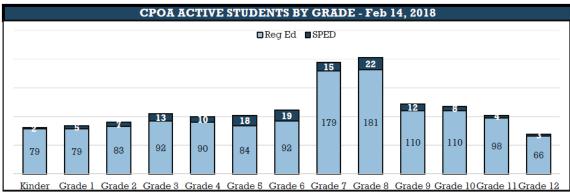
**Prepared by:** Nicole Tiley

Title of Agenda Item:

**Item Type:** □ Action X Information □ Discussion

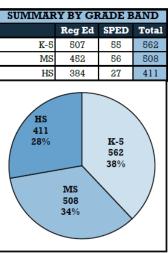
4035 Tutt Boulevard Colorado Springs, CO 80922





ACTIVE STUDI					
	COI	JNT			
GL	Reg Ed	SPED	GL Totals		
Kinder	79	2	81		
Grade 1	79	5	84		
Grade 2	83	7	90		
Grade 3	92	13	105		
Grade 4	90	10	100		
Grade 5	84	18	102		
Grade 6	92	19	111		
Grade 7	179	15	194		
Grade 8	181	22	203		
Grade 9	110	12	122		
Grade 10	110	8	118		
Grade 11	98	4	102		
Grade 12	66	3	69		
TOTAL	1343	138	1481		

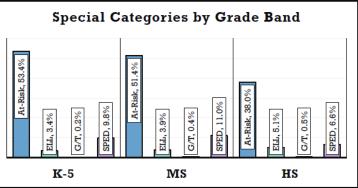
NTS	NTS THIS MONTH						
	PERC	PERCENT OF COLUMN					
	GL	Reg Ed	SPED	% of Tot			
	Kinder	5.9%	1.4%	5.5%			
	Grade 1	5.9%	3.6%	5.7%			
	Grade 2	6.2%	5.1%	6.1%			
	Grade 3	6.9%	9.4%	7.1%			
	Grade 4	6.7%	7.2%	6.8%			
	Grade 5	6.3%	13.0%	6.9%			
	Grade 6	6.9%	13.8%	7.5%			
	Grade 7	13.3%	10.9%	13.1%			
	Grade 8	13.5%	15.9%	13.7%			
	Grade 9	8.2%	8.7%	8.2%			
	Grade 10	8.2%	5.8%	8.0%			
	Grade 11	7.3%	2.9%	6.9%			
	Grade 12	4.9%	2.2%	4.7%			
	Percents	90.7%	9.3%				



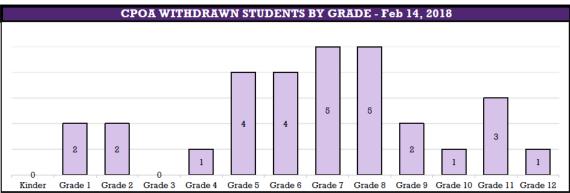
SPECIAL CATEGORY COUNTS							
Category	K-5	MS	HS				
At-Risk	300	261	156				
ELL	19	20	21				
G/T	1	2	2				
SPED	55	56	27				

\* At risk = students on Free/Reduced Lunch

SPECIAL CATEGORY % OF BAND						
Category	K-5	MS	HS			
At-Risk	53.4%	51.4%	38.0%			
ELL	3.4%	3.9%	5.1%			
G/T	0.2%	0.4%	0.5%			
SPED	9.8%	11.0%	6.6%			

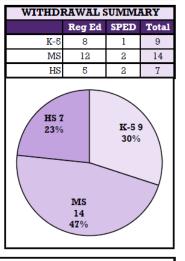




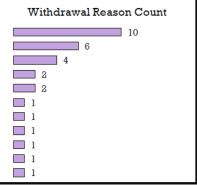


	1	WITHD	RAWN ST
	COL	JNT	
GL	Reg Ed	SPED	GL Totals
Kinder	0	0	0
Grade l	2	0	2
Grade 2	2	0	2
Grade 3	0	0	0
Grade 4	0	1	1
Grade 5	4	0	4
Grade 6	3	1	4
Grade 7	4	1	5
Grade 8	5	0	5
Grade 9	0	2	2
Grade 10	1	0	1
Grade 11	3	0	3
Grade 12	1	0	1
TOTAL	25	5	30

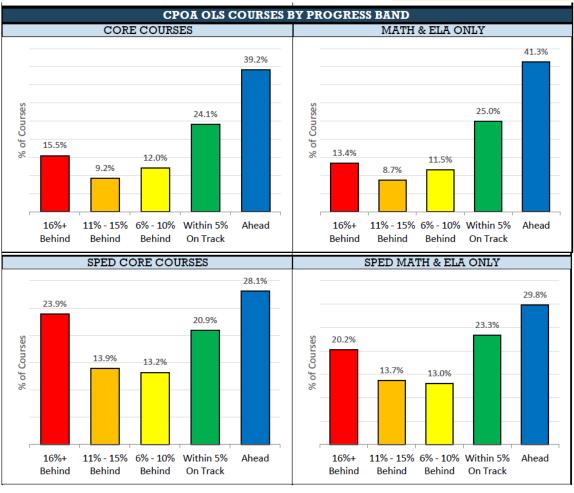
EΝ	ENTS THIS MONTH					
	PERC	ENT O	F COLU	MN		
	GL	Reg Ed	SPED	% of Tot		
	Kinder	0.0%	0.0%	0.0%		
	Grade 1	8.0%	0.0%	6.7%		
	Grade 2	8.0%	0.0%	6.7%		
	Grade 3	0.0%	0.0%	0.0%		
	Grade 4	0.0%	20.0%	3.3%		
	Grade 5	16.0%	0.0%	13.3%		
	Grade 6	12.0%	20.0%	13.3%		
	Grade 7	16.0%	20.0%	16.7%		
	Grade 8	20.0%	0.0%	16.7%		
	Grade 9	0.0%	40.0%	6.7%		
	Grade 10	4.0%	0.0%	3.3%		
	Grade 11	12.0%	0.0%	10.0%		
	Grade 12	4.0%	0.0%	3.3%		
	Percents	83.3%	16.7%			



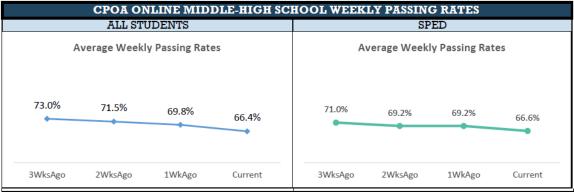
Counts by Withdrawal Reason			
Reason	Cnt		
Attendance issue withdrawal	10		
Too much time commitment for the learning coach	6		
Moving out of area served by school	4		
Lack of socialization	2		
Spot opened at preferred school	2		
Technical issues	1		
Problems with school staff	1		
Learning coach no longer available	1		
Pace of program is too fast for the student	1		
Academic probation withdrawal	1		
Time requirement for student being online	1		

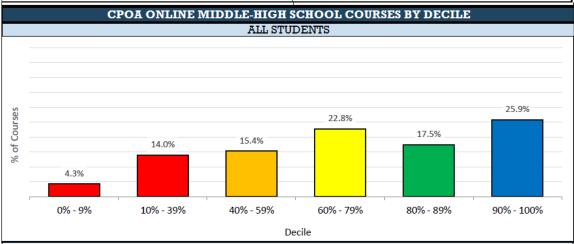


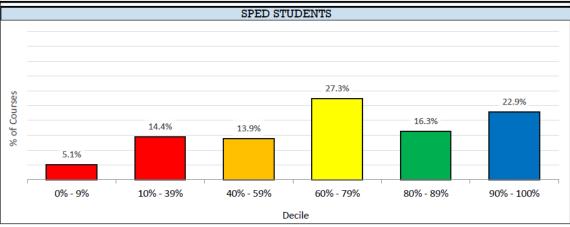




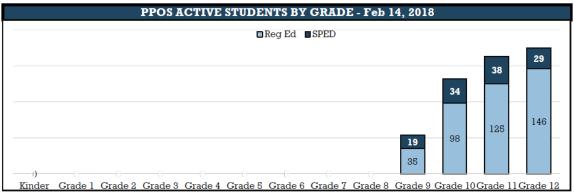










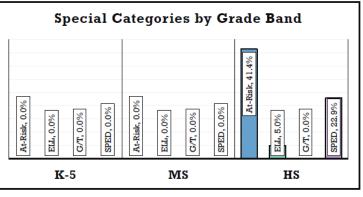


ACTIVE STUDENTS THIS MONTH								
	COL	JNT			PERC	ENT O	F COLU	MN
GL	Reg Ed	SPED	GL Totals		GL	Reg Ed	SPED	% of Tot
Kinder	0	0	0		Kinder	0.0%	0.0%	0.0%
Grade 1	0	0	0		Grade l	0.0%	0.0%	0.0%
Grade 2	0	0	0		Grade 2	0.0%	0.0%	0.0%
Grade 3	0	0	0		Grade 3	0.0%	0.0%	0.0%
Grade 4	0	0	0		Grade 4	0.0%	0.0%	0.0%
Grade 5	0	0	0		Grade 5	0.0%	0.0%	0.0%
Grade 6	0	0	0		Grade 6	0.0%	0.0%	0.0%
Grade 7	0	0	0		Grade 7	0.0%	0.0%	0.0%
Grade 8	0	0	0		Grade 8	0.0%	0.0%	0.0%
Grade 9	35	19	54		Grade 9	8.7%	15.8%	10.3%
Grade 10	98	34	132		Grade 10	24.3%	28.3%	25.2%
Grade 11	125	38	163		Grade 11	30.9%	31.7%	31.1%
Grade 12	146	29	175		Grade 12	36.1%	24.2%	33.4%
TOTAL	404	120	524		Percents	77.1%	22.9%	

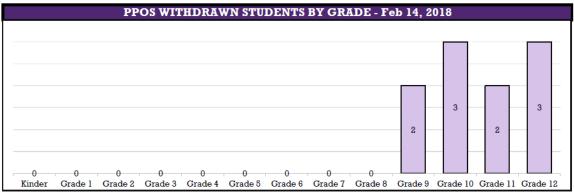
SUMMARY BY GRADE BAND					
BOWINZE	Reg Ed		Total		
K-5	0	0 0			
MS	0	0 0			
HS	404	120	524		
	IXIS 0 0%	HS 524 100%			

SPECIAL CATEGORY COUNTS						
Category	K-5	MS	HS			
At-Risk	0	0	217			
ELL	0	0	26			
G/T	0	0	0			
SPED	0	0	120			
* At risk = students on Free/Reduced Lunch						

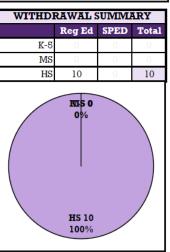
SPECIAL CATEGORY % OF BAND						
Category	K-5	MS	HS			
At-Risk			41.4%			
ELL			5.0%			
G/T			0.0%			
SPED			22.9%			





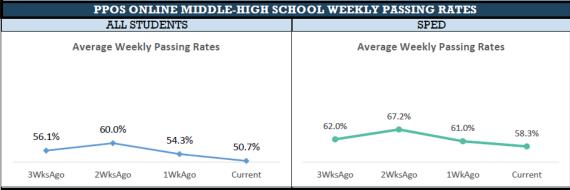


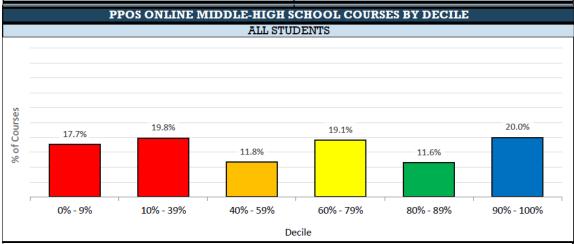
WITHDRAWN STUDENTS THIS MONTH								
COUNT			PERCENT OF COLUMN					
GL	Reg Ed	SPED	GL Totals		GL	Reg Ed	SPED	% of To
Kinder	0	0	0		Kinder	0.0%	0.0%	0.0%
Grade 1	0	0	0		Grade 1	0.0%	0.0%	0.0%
Grade 2	0	0	0		Grade 2	0.0%	0.0%	0.0%
Grade 3	0	0	0		Grade 3	0.0%	0.0%	0.0%
Grade 4	0	0	0		Grade 4	0.0%	0.0%	0.0%
Grade 5	0	0	0		Grade 5	0.0%	0.0%	0.0%
Grade 6	0	0	0		Grade 6	0.0%	0.0%	0.0%
Grade 7	0	0	0		Grade 7	0.0%	0.0%	0.0%
Grade 8	0	0	0		Grade 8	0.0%	0.0%	0.0%
Grade 9	2	0	2		Grade 9	20.0%	0.0%	20.0%
Grade 10	3	0	3		Grade 10	30.0%	0.0%	30.0%
Grade 11	2	0	2		Grade 11	20.0%	0.0%	20.0%
Grade 12	3	0	3		Grade 12	30.0%	0.0%	30.0%
TOTAL	10	0	10		Percents	100.0%	0.0%	

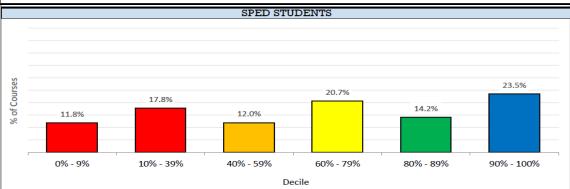


Counts by Withdrawal Reason	Withdrawal Reason Count			
Reason				
Attendance issue withdrawal	4	4		
Student not motivated to complete work in this environment	2	2		
Time requirement for student being online	1	1		
Records request received	1	1		
Spot opened at preferred school	1	1		
Academic probation withdrawal	1	1		











## February Updates:

- CMAS, SAT, and PSAT Preparations
- Small Group interventions in Reading, Writing, and Math that are based on individual middle-of-year testing results, current curricular assessments, and final exams from first semester. Students are placed in small group live classes based on this data.
- Intentional focus on students who showed no growth on middle-of-year assessment
- Re-Registration for current families begins March 12th
- Enrollment is now open for new families
- Informational sessions all spring and summer for both current and new families
- March 2, 2018 Professional Development for teachers