EDUCATION reENVISIONED (CDBOCES)
High-Level Financial Trend
General Fund - Fund 10
June 30, 2018
100.0% of year completed

100% of year complete

(All Dollars in 000's)	2013/14 Actual Results	2014/15 Actual Results	2015/16 Actual Results	2016/17 Actual Results	2017/18 1st Amend Budget	2017/18 YTD Results	2017/18 Wkg Amnd Budget	2017/18 Change Wkgn v 1st Am	2018/19 Variance Act v AmdBud	2018/19 Working Proposed	2018/19 H/(L) Change Wrk v 17/18 A		2017/18 Original Adopted	H/(L) Change 2017/18 1st Amend v 17/18 Adopt
Funded Students (sFTE)	348.4	1,649.2	2,309.0	2,050.5	2,010.0	2,170.0	2,170.0	160.0	0.0	2,535.0	365.0	16.8%	2,215.5	205.5
Contract Schools	*348.4*	*1,649.2*	*2,110.5*	*1,845.0*	*2,010.0*	*2,170.0*	*2,170.0*	*160.0*	*0.0*	*2,535.0*	*365.0*		*2,010.0*	*0.0*
Internal Schools	*0.0*	*0.0*	*198.5*	*205.5*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*		*205.5*	*205.5*
Per-Pupil Revenue (PPR)	6,070.28	6,423.90	6,690.32	6,794.63	7,017.87	7,017.90	7,017.90	0.03	0.0	7,433.52	415.62		7,017.87	-
		5.825%	4.147%	1.559%	3.286%		3.286%	0.000%		5.92%			3.32%	0.03%
						100.0%								
Program Revenue	$2,114.6	$10,594.3	$15,448.1	13,932.4	$14,105.9	$15,229.5	$15,228.8	$1,122.9	$0.7	$18,844.0	$3,615.1		$15,548.1	$1,442.2
Contract Schools	*2,114.6*	*10,594.3*	*14,120.1*	*12,536.1*	*14,105.9*	*15,229.5*	*15,228.8*	*1,122.9*	*0.7*	*18,844.0*	*3,615.1*		*14,105.9*	*0.0*
Internal Schools	*0.0*	*0.0*	*1,328.1*	*1,396.3*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*	*0.0*		*1,442.2*	*1,442.2*
						87.1%								
Other Revenue	82.6	312.6	242.8	171.2	320.0	315.6	362.4	42.4	(46.8)	350.0	(12.4)		320.0	-
Revenue Transfers			(81.7)	(14.8)	(8.6)	(71.9)	(8.6)	-	(63.4)		8.6		(5.0)	3.6
Net Revenue	2,197.3	10,906.9	15,609.2	14,088.8	14,417.4	15,473.2	15,582.7	1,165.3	(46.1)	19,194.0	3,611.3		15,863.1	1,445.7
Fund Balance Chg	(128.1)	(261.7)	(301.7)	27.1	(28.3)	(67.2)	(88.9)	(60.6)	21.7	(155.1)	(66.3)		(157.0)	(128.7)
Fund Balance (+TABOR)	**(128.1)**	**(389.9)**	**(550.8)**	**(523.7)**	**(447.2)**	**(560.2)**	**(612.6)**	**(165.4)**	*52.4*	*(767.8)*	*(155.1)*		*(575.9)*	*(128.7)*
Fund Bal % of Gross Rev	*5.83%*	*3.57%*	*3.51%*	*3.71%*	*3.10%*	*3.60%*	*3.93%*	*0.83%*	*-0.3%*	*4.00%*			*3.6%*	*-0.5%*
	(62)	*(63)*	*(80)*	*(101)*	*(14)*	*(94)*	*(145)*	*(130)*					*(100)*	
Net Resource Available	2,069.1	10,645.2	15,307.5	14,115.8	14,389.1	15,406.0	15,493.8	1,104.7	(87.9)	19,038.8	3,545.0		15,706.1	1,317.0
						99.4%								
						100.6%								
Administrative Fee Spend:	0.0	(289.7)	(474.0)	(263.3)	(341.3)	(413.9)	(411.3)	(70.00)	(2.53)	(576.0)	164.6		(334.5)	6.9
as % of Program Rev	*0.0%*	*2.7%*	*3.1%*	*2.3%*	*2.4%*	*2.7%*	*2.7%*	*0.3%*	*0.0%*	*3.1%*	*0.4%*		*2.2%*	*0.3%*
						107.7%								
School Shared Cost Spen	(820.0)	(526.5)	(892.4)	(964.2)	(828.5)	(815.3)	(756.8)	71.79	(58.53)	(887.3)	130.5		(946.3)	(117.8)
per pupil amount	*2,354*	*319.23*	*386.48*	*(470.24)*	*412.21*	*375.71*	*375.00*	*(37.21)*	*0.71*	*350.00*	*(25.00)*		*427.14*	*(14.93)*
						100.0%								
Entity Cost Spends	0.0	(30.0)	(60.0)	(59.2)	(30.0)	(30.0)	(30.0)	0.0	0.0	(30.0)	0.0		(60.0)	(30.0)
						99.0%								
Contract School Svcs	(1,249.1)	(9,799.0)	(12,662.9)	(10,908.1)	(13,114.2)	(14,069.3)	(14,218.2)	(1,104.0)	148.9	(17,545.6)	3,327.4		(13,057.3)	56.9
	3,586	5,942	6,000	(5,912)	6,524	6,484	6,552	28	(69)	6,921	*369.2*		6,496	*28.31*
						100.0%								
Internal School Spends	0.0	0.0	(1,218.2)	(2,082.9)	(75.0)	(77.5)	(77.5)	(2.5)	0.0		(77.5)		(1,308.0)	(1,233.0)
			6,137	(10,136)									6,365	
Total Expenses	(2,069.1)	(10,645.2)	(15,307.5)	(14,115.8)	(14,389.1)	(15,406.0)	(15,493.8)	(1,104.7)	87.9	(19,038.8)	3,545.0		(15,706.1)	(1,317.0)
						99.4%			*0.6%*					
Net Resources in Progres:	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(0.0)	0.0	-		0.0	0.0
to 3% TABOR floor	62.2	62.7	80.1	100.6	14.4		144.9	130.4		191.9	47.1		99.9	(85.4)

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

Fund	Line		2017/18 1st Amend Budget	2017/18 YTD Results	2017/18 Wkg Amnd Budget	2016/17 Change Suppl v Apprv	2018/19 Working Proposed	2018/19 H/(L) Change Wrk v 17/18 A
Fund 22	CDBOCES - Fund 22 HB1345 Grant							
	Revenue	153.0	100.0	75.8	100.0	-	100.0	-
	Expense	(153.0)	(100.0)	(75.8)	(100.0)	-	(100.0)	-
	Net Revenue / (Expense)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fund 22	CDBOCES - Fund 22 CEL Grant							
	Revenue	37.5	-	-	-	-	-	-
	Expense	(37.5)	-	-	-	-	-	-
	Net Revenue / (Expense)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	STEMsCO - Fund 13 general							
	Revenue	192.7	193.5	265.0	248.9	55.4	-	(248.9)
	Expense	(206.6)	(193.5)	(228.0)	(227.8)	(34.3)	-	227.8
	Net Revenue / (Expense)	(13.9)	0.0	37.0	21.0	21.0	0.0	(21.0)
Fund 22	STEMsCO - F22 GenCyber							
	Revenue	69.2	102.0	-	102.0	-	-	(102.0)
	Expense	(69.2)	(102.0)	-	(102.0)	-	-	102.0
	Net Revenue / (Expense)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	iLC - Fund 12 general							
	Revenue	(32.6)	-	-	-	-	-	-
	Expense	38.0	-	-	-	-	-	-
	Net Revenue / (Expense)	5.4	0.0	0.0	0.0	0.0	0.0	0.0
Fund 22	iLC - Fund 22 CEL Grant							
	Revenue	275.3	-	0.0	(10.0)	(9.97)	-	10.0
	Expense	(275.3)	-	(0.0)	(0.0)	(0.03)	-	0.0
	Net Revenue / (Expense)	0.0	0.0	0.0	(10.0)	(10.0)	0.0	10.0
	CDLS - Fund 14 general							
	Revenue	171.8	-	-	-	-	-	-
	Expense	(163.6)	-	-	-	-	-	-
	Net Revenue / (Expense)	8.3	0.0	0.0	0.0	0.0	0.0	0.0
Fund 22	CDLS - Fund 22 CEL Grant							
	Revenue	397.4	-	48.4	48.4	48.41	-	(48.4)
	Expense	(397.4)	-	(48.4)	(48.4)	(48.41)	-	48.4
	Net Revenue / (Expense)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fund 22 Consolidated								
	Revenue	932.4	202.0	124.3	240.5	38.43	100.0	(140.5)
	Expense	(932.4)	(202.0)	(124.3)	(250.5)	(48.43)	(100.0)	150.5
	Net Revenue / (Expense)	0.0	0.0	0.0	(10.0)	(10.0)	0.0	10.0

EDUCATION reENVISIONED

BALANCE SHEET

June 30, 2018

		General Funds by Fund					Grant Funds by Location in Fund 22					
		General-10	iLC - 12	STEMSCO-13	CDLS - 14	Total Gen Funds	Admin-600	CDLS - 601	iLC - 602	STEMsCO-613	Total Grant Funds	Company Total
ASSETS								4500	4497	2450		
First Bank - Poooled Checking		$ 40,597.80 ½	- ½	- ½	- ½	40,597.80	- ½	- ½	- ½	- ½	-	40,597.80
First Bank - Other Checking Accts		40,088.01 √	-	55,698.42 ½	-	95,786.43		- √	- √	- ½	-	95,786.43
Colotrust		522,746.58 √		-		522,746.58					-	522,746.58
Subtotal Cash Deposits		603,432.39	-	55,698.42	-	659,130.81	-	-	-	-	-	659,130.81
Interfund Receivables		4,199.22				4,199.22	11,512.49				11,512.49	15,711.71
Petty Cash		143.45				143.45					-	143.45
Deposits		435.00				435.00					-	435.00
Other Assets		-	-	-	-	-	-	-	6,000.00	26,352.07	32,352.07	32,352.07
Total Assets		**608,210.06**	**-**	**55,698.42**	**-**	**663,908.48**	**11,512.49**	**-**	**6,000.00**	**26,352.07**	**43,864.56**	**707,773.04**
LIABILITIES												
Accounts Payable		7,303.44		-	-	7,303.44	-		-		-	7,303.44
Accrued Salary and Benefits		29,216.91		25,147.13		54,364.04	-	-		-	-	54,364.04
PR Health Insurance Deductions						-					-	-
Def Rev HB 1345						-	17,512.49				17,512.49	17,512.49
Def Rev CEL-CDBOCES						-					-	-
Def Rev CEL-CDLS						-		-			-	-
Def Rev CEL-iLC						-			-		-	-
Def Rev STEMsCO Gen Cyber						-				26,352.07	26,352.07	26,352.07
Other Liabilities		11,512.49	-	30,551.29	-	42,063.78	(6,000.00)	-	6,000.00	-	-	42,063.78
Total Liabilities		**48,032.84**	**-**	**55,698.42**	**-**	**103,731.26**	**11,512.49**	**-**	**6,000.00**	**26,352.07**	**43,864.56**	**147,595.82**
							-	-	-	-	-	
FUND BALANCE												
Fund Bal - BoY Unrestricted	52737.91	52,737.91	-	(43,964.59)	-	8,773.32					-	8,773.32
TABOR Reserve - CDBOCES gen	43500	46,000.00		7000 -		46,000.00					-	46,000.00
TABOR Reserve - MVV	29000	-				-					-	-
TABOR Reserve - RMDA	31000	-				-					-	-
TABOR Reserve - PPOS	92000	118,000.00				118,000.00					-	118,000.00
TABOR Reserve - CPA	236000	307,000.00				307,000.00					-	307,000.00
Current Year Net Results		75,939.31	-	36,964.59	-	112,903.90	-	-	-	-	-	112,903.90
Other Net Change to Fund Balance		(39,500.00)	-	7,000.00	-	(32,500.00)	-	-	-	-	-	(32,500.00)
Total Fund Balance		**560,177.22**	**-**	**-**	**-**	**560,177.22**	**-**	**-**	**-**	**-**	**-**	**560,177.22**
Total Liabilities and Fund Balance		**608,210.06**	**-**	**55,698.42**	**-**	**663,908.48**	**11,512.49**	**-**	**6,000.00**	**26,352.07**	**43,864.56**	**707,773.04**
Aggretated Fund Balance Categories		-	-	-	-	-	-	-	-	-	-	-
TABOR - BoY Balance		431,500.00	-	7,000.00	-	438,500.00					-	438,500.00
CY Change	60000	39,500.00	-	(7,000.00)	-	32,500.00	Deferred Revenue Walkforwards				-	32,500.00
EoY Balance		471,000.00	-	-	-	471,000.00					-	471,000.00
Unrestricted - BoY Balance		52,737.91	-	(43,964.59)	-	8,773.32	(3,947.41)	(46,131.62)	17,389.79	(19,799.40)	-	8,773.32
CY Change		36,439.31	-	43,964.59	-	80,403.90	(13,565.08)	46,131.62	(11,389.79)	(6,552.67)	-	80,403.90
EoY Balance	LY	89,177.22	-	-	-	89,177.22 LY	(17,512.49)	-	6,000.00	(26,352.07)	-	89,177.22
	3.37%	3.57%				3.57%	3.06%					

√ = balance agrees to bank statement ½ = sum of two or more items balances agrees to bank statement