
Colorado Digital Board of Cooperative Education Services

dba EDUCATION reENVISIONED



FINANCIAL REPORT AS OF JUNE 30, 2018

High-Level Financial Trend
General Fund - Fund 10



June 30, 2018 <small>100.0% of year completed (All Dollars in 000's)</small>	2013/14 Actual Results	2014/15 Actual Results	2015/16 Actual Results	2016/17 Actual Results	100% of year complete		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	16.8%	H/(L) Change 2017/18	
					2017/18 1st Amend Budget	2017/18 YTD Results							2017/18 Original Adopted	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		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 5.825%	6,690.32 4.147%	6,794.63 1.559%	7,017.87 3.286%	7,017.90	7,017.90 3.286%	0.03 0.000%	0.0	7,433.52 5.92%	415.62		7,017.87 3.32%	- 0.03%
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
Other Revenue	82.6	312.6	242.8	171.2	320.0	315.7	362.4	42.4	(46.7)	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	15,473.3	15,582.7	1,165.3	(46.0)	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)	(88.8)	(60.5)	21.6	(155.2)	(66.5)		(157.0)	(128.7)
Fund Balance (+TABOR)	(128.1)	(389.9)	(550.8)	(523.7)	(447.2)	(560.2)	(612.5)	(165.3)	52.3	(767.8)	(155.2)		(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	15,493.9	1,104.8	(87.9)	19,038.7	3,544.8		15,706.1	1,317.0
Administrative Fee Spend:	0.0	(289.7)	(474.0)	(263.3)	(341.3)	(413.9)	(411.3)	(70.00)	(2.53)	(575.9)	164.5		(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%
School Shared Cost Spent:	(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)
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)
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
Internal School Spends	0.0	0.0	(1,218.2)	(2,086.0)	(75.0)	(77.6)	(77.6)	(2.6)	0.0		(77.6)		(1,308.0)	(1,233.0)
			6,137	(10,151)									6,365	
Total Expenses	(2,069.1)	(10,645.2)	(15,307.5)	(14,115.8)	(14,389.1)	(15,406.0)	(15,493.9)	(1,104.8)	87.9	(19,038.7)	3,544.8		(15,706.1)	(1,317.0)
									0.6%					
Net Resources in Progress:	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		144.8	130.4		191.9	47.2		99.9	(85.4)

EDUCATION reENVISIONED (CDBOCES)

High-Level Financials

Non-General Funds - Fund 12, 13, 14, 22

June 30, 2018



		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
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
	STEMsCO - Fund 13 general						
	Revenue	192.7	193.5	265.0	248.9	55.4	-
	Expense	(206.6)	(193.5)	(228.0)	(227.8)	(34.3)	(248.9)
	Net Revenue / (Expense)	(13.9)	0.0	37.0	21.0	21.0	227.8
Fund 22	STEMsCO - F22 GenCyber						
	Revenue	69.2	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	102.0
	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
Fund 22	iLC - Fund 22 CEL Grant						
	Revenue	275.3	-	0.0	(10.0)	(9.97)	-
	Expense	(275.3)	-	(0.0)	(0.0)	(0.03)	10.0
	Net Revenue / (Expense)	0.0	0.0	0.0	(10.0)	(10.0)	0.0
	CDLS - Fund 14 general						
	Revenue	171.8	-	-	-	-	-
	Expense	(163.6)	-	-	-	-	-
	Net Revenue / (Expense)	8.3	0.0	0.0	0.0	0.0	0.0
Fund 22	CDLS - Fund 22 CEL Grant						
	Revenue	397.4	-	48.4	48.4	48.41	-
	Expense	(397.4)	-	(48.4)	(48.4)	(48.41)	(48.4)
	Net Revenue / (Expense)	0.0	0.0	0.0	0.0	0.0	48.4
Fund 22 Consolidated							
	Revenue	932.4	202.0	124.3	240.5	38.43	100.0
	Expense	(932.4)	(202.0)	(124.3)	(250.5)	(48.43)	(140.5)
	Net Revenue / (Expense)	0.0	0.0	0.0	(10.0)	(10.0)	150.5
							0.0
							10.0

BALANCE SHEET
June 30, 2018




General Funds by Fund											Grant Funds by Location in Fund 22					EDUCATION reENVISIONED
	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																
First Bank - Pooled Checking	\$ 40,597.80	1/2 -	1/2 -	1/2 -	1/2 40,597.80		-	1/2 4500	1/2 4497	1/2 2450	1/2 -		40,597.80			
First Bank - Other Checking Accts	40,088.01	√ -	55,698.42	1/2 -	95,786.43			-	√ -	√ -	1/2 -		95,786.43			
Colostrust	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	52,737.91	-	(43,964.59)	-	8,773.32						-		8,773.32			
TABOR Reserve - CDBOCES gen	46,000.00		-		46,000.00						-		46,000.00			
TABOR Reserve - MVV	-				-						-		-			
TABOR Reserve - RMDA	-				-						-		-			
TABOR Reserve - PPOS	118,000.00				118,000.00						-		118,000.00			
TABOR Reserve - CPA	307,000.00				307,000.00						-		307,000.00			
Current Year Net Results	135,939.31	-	36,964.59	-	172,903.90		-	-	-	-	-		172,903.90			
Other Net Change to Fund Balance	(99,500.00)	-	7,000.00	-	(92,500.00)		-	-	-	-	-		(92,500.00)			
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			
Aggregated Fund Balance Categories																
TABOR - BoY Balance	431,500.00	-	7,000.00	-	378,500.00		Deferred Revenue Walkforwards				-		378,500.00			
CY Change	39,500.00	-	(7,000.00)	-	92,500.00						-		92,500.00			
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	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%	3.07%										
√ = balance agrees to bank statement 1/2 = sum of two or more items balances agrees to bank statement																

EDUCATION reENVISIONED (CDBOCES)

Statement of Financial Activity
June 30, 2018

2017/18 actual sFTE 602.00 1,568.00 2,170.00
2017/18 budget sFTE 611.00 1,399.00 2,010.00 100.0% 2,010.00 2,010.00

	CD BOCES- Location 600 Fund 10	CD BOCES- Location 610 Fund 10	PPOS Location 330 Fund 10	CPA Location - 530 Fund 10	YTD Actual Locs 600,610, 330,530	YTD	2017/18 Fin Amend Budget	2017/18 1st Amend Budget	2017/18 Fin Amended	2017/18 Fin Amended	2017/18 Fin Amended
	AdminSvcs	Entity+OSSC				eFTE->			Budget Detail	Budget Detail	Budget Detail
CD BOCES Revenue									Admin	Oversight & Shared Costs	Contract School
Program Revenue	8,723		4,224,956	11,004,538	15,238,217	100%	15,228,843	14,105,919	Location 600	Location 610	Locations
Admin Services (w/ contract schools)	456,885		(126,749)	(330,136)	-	-	456,865	423,178			
School Shared Services (w/ contract schools)		813,750	(225,750)	(588,000)	-	-	813,750	828,542			
Entity Services		30,000	(15,000)	(15,000)	-	-	30,000	30,000			
External Service Contracts	-				-	-	20,000	20,000			
Interest & Other Revenue	32,062				32,062	321%	10,000	10,000			
Total General Fund	497,670	843,750	3,857,458	10,071,401	15,270,279	92%	16,559,458	15,417,638			
Internal Transfers - Special Project Invest	(107,140)				(107,140)	104%	(45,234)	(83,559)			
Internal Transfers - TABOR (build)/release	60,000				60,000	-		-			
Internal Transfers - K12 add'l svcs			-	-	-	-		-			
Internal Transfers - K12 SPED subcontract					-	-		-			
Federal Impact Aid	1,241				1,241	25%	5,000	5,000			
ECEA Revenue		1,397	64,995	146,763	213,155	-	250,000	250,000			
Read Act Revenue	26,861				26,861	77%	35,000	35,000			
Total CD BOCES Revenue	\$ 478,633	\$ 845,147	\$ 3,922,453	\$ 10,218,165	\$ 15,464,397	99.7%	\$ 16,804,225	\$ 15,624,079			
Expenditures	47,140		0	0	15,541,989		15,581,201	15,699,079			
Instructional Program			118,000.00	307,000.00	467,000.00						
Educational Purchased Services	26,642	-	3,820,922	9,974,564	13,822,128	99%	13,928,228	13,074,199			
SPED Program Purchased Services	-	1,500	73,120	165,109	239,728	96%	250,000				
SPED Oversight Purchased Services			9,536	24,837	34,373	86%	40,000	40,000			
Contract School Costs	7,907		1,095	136	9,137	1%	1,300,615	1,281,720			
Total Instructional Expenses	34,548	1,500	3,904,672	10,164,646	14,105,366	91%	15,518,843	14,395,919			
Student Support Services - 2100											
Assessment and Data Salary	-	114,660			114,660	103%	111,789	138,789			
Staff Benefits	-	32,834			32,834	103%	31,994	39,994			
Student Assessments	-	-			-	-	25,000	25,000			
Total Student Support Services	-	147,493	-	-	147,493	87%	168,783	203,783			

EDUCATION reENVISIONED (CDBOCES)

Statement of Financial Activity June 30, 2018

2017/18 actual sFTE 602.00 1,568.00 2,170.00
2017/18 budget sFTE 611.00 1,399.00 2,010.00 100.0% 2,010.00 2,010.00

	CD BOCES- Location 600 Fund 10	CD BOCES- Location 610 Fund 10	PPOS Location 330 Fund 10	CPA Location - 530 Fund 10	YTD Actual Locs 600,610, 330,530	YTD	2017/18 Fin Amend Budget	2017/18 1st Amend Budget		2017/18 Amended Budget Detail Admin Location 600	2017/18 Fin Amended Oversight & Shared Costs Location 610	2017/18 Fin Amended Contract School Locations
Instructional Staff Support - 2200												
Voc Ed Salary		3,565			3,565	-	-	-	-		-	-
Voc Ed Benefits		752			752	-	-	-	-		-	-
Staff Development	-	-			-	-	25,000	25,000	-		25,000.00	-
Total Instructional Support	-	4,318	-	-	4,318	17%	25,000	25,000	-	-	25,000.00	-
General Administration -2300	22.1%	77.9%										
Salaries	71,551	247,151			318,702	128%	249,598	308,598	-	25,000.00	224,598.00	-
Benefits	19,767	75,437			95,204	131%	72,435	85,935	-	7,000.00	65,435.00	-
D49 Purchased Services	17,487				17,487	437%	4,000	4,000	-	4,000.00		-
Purchased Professional Services	73,994	328,469			402,463	189%	213,000	105,000	-	106,500.00	106,500.00	-
Travel and Registration	2,704				2,704	54%	5,000	5,000	-	5,000.00		-
Office Supplies	1,049				1,049	21%	5,000	5,000	-	5,000.00		-
Furniture and Equipment	-				-	-	1,000	1,000	-	1,000.00		-
Special projects	(9,720)				(9,720)		26,141	55,883	-	7,097.11	19,044.09	-
Marketing & Advertising / Board Expenses	95				95		30,000	-	-	30,000.00		-
Audit	13,250				13,250	100%	13,250	11,500	-	13,250.00		-
Legal Services	72,824	30,000			102,824	108%	95,504	75,000	-	65,503.59	30,000.00	-
Dues and Fees	9,640				9,640	96%	10,000	6,000	-	10,000.00		-
Total General Admin Services	272,640	681,057	-	-	953,697	132%	724,928	662,916	-	279,350.70	445,577.09	-
School Administration-2400												
Salaries		(0)			(0)	(0%)	50,931	88,600	-		50,931.47	-
Benefits		0			0	0%	28,958	24,958	-		28,958.44	-
Total School Admin Services	-	(0)	-	-	(0)	(0%)	79,890	113,559	-	-	79,889.91	-
Business Services - 2500												
Salaries	11,524				11,524	28%	40,485	40,485	-	40,485.00		-
Benefits	2,432				2,432	30%	8,136	8,136	-	8,136.00		-
Bank Fees & Suspense	831				831	42%	2,000	2,000	-	2,000.00		-
Printing	122				122	15%	800	800	-	800.00		-
Postage	691				691	86%	800	800	-	800.00		-
Supplies	576				576	115%	500	500	-	500.00		-
Dues and Fees	415				415	4%	11,000	11,000	-	11,000.00		-
Total Business Services	16,592	-	-	-	16,592	26%	63,721	63,721	-	63,721.00	-	-

EDUCATION reENVISIONED (CDBOCES)

Statement of Financial Activity
June 30, 2018

2017/18 actual sFTE 602.00 1,568.00 2,170.00
2017/18 budget sFTE 611.00 1,399.00 2,010.00 100.0% 2,010.00 2,010.00

	CD BOCES- Location 600 Fund 10	CD BOCES- Location 610 Fund 10	PPOS Location 330 Fund 10	CPA Location - 530 Fund 10	YTD Actual Locs 600,610, 330,530	YTD	2017/18 Fin Amend Budget	2017/18 1st Amend Budget	
Operation and Maintenance of Plant 2600									
Security Services	697				697	100%	700	700	-
Utilities	1,332				1,332	89%	1,500	1,500	-
Custodial Services	1,800				1,800	60%	3,000	3,000	-
Repair and Maintenance	239				239	17%	1,400	1,400	-
Building Lease	41,696				41,696	108%	38,600	38,600	-
Total Operations and Maintenance	45,764	-	-	-	45,764	101%	45,200	45,200	-
Support Services - Central - 2800									
Tech Support Services	33,676	-			33,676	75%	44,860	40,000	-
Unemployment	2,028				2,028	75%	2,700	2,700	-
Liability Insurance	-	5,996			5,996	24%	25,000	25,000	-
Workers Comp	-	4,916			4,916	47%	10,500	10,500	-
SPED Telephone					-	-	-	-	-
Telephone	8,612	-			8,612	115%	7,500	7,500	-
Total Support Services	44,315	10,912	-	-	55,227	61%	90,560	85,700	-
Total Expenses	413,860	845,280	3,904,672	10,164,646	15,328,458	99.4%	16,716,925	15,595,797	###
	101%	107%	99%				15,493,901		
Net Operating Change to Fund Balance	\$ 64,773	\$ (134)	\$ 17,781	\$ 53,519	\$ 135,939	99.6%	87,300	28,282	-

4,773.06

+ RMDA/MVV Expense \$ 77,592

Total Fund 10 Expense 15,406,050

\$ 77,592 \$ 75,000

16,794,516 15,670,797

107.2%

(14,654)

Personnel Costs	105,273	474,399	-	-	579,673	98%	594,327	(85,250)	
Implementation Costs	308,586	370,881	3,904,672	10,164,646	14,748,785	91%	16,122,598	3,899,667	
Total Expenses	413,860	845,280	3,904,672	10,164,646	15,328,458	92%	16,716,925	3,814,418	

FY trend / sFTE

389.53

(148,910)

2017/18 Amended	Fin	2017/18 Amended	Fin	2017/18 Amended	Fin
Budget Detail		Budget Detail		Budget Detail	
Admin Location 600		Oversight & Shared Costs Location 610		Contract School Locations	
700.00	-				-
1,500.00	-				-
3,000.00	-				-
1,400.00	-				-
38,600.00	-				-
45,200.00	-				-
9,860.00		35,000.00			-
2,700.00					-
		25,000.00			-
3,000.00		7,500.00			-
7,500.00					-
23,060.00		67,500.00			-
411,331.70		786,750.00		14,218,227.71	
189.55		375.00		6,552.18	
30,300.00		57,000.00			-

PPExp

388.82 gross

375.00 less entity

80,621	513,706	-
330,711	273,044	14,218,228
411,332	786,750	14,218,228

COLORADO DIGITAL BOCES
Statement of Financial Activity
June 30, 2018



<- sFTE ->

of year completed 100%

	RMDA- Location 520 Fund 10	% spent YTD	2017/18 Wkng Amend Budget	2017/18 1st Amend Budget
Revenue	YTD	PPR->		
Program Revenue	-	-	-	-
Admin Fee + OSSC + entity	-	-	-	-
Other Revenue	6,572	100%	6,572	-
CDBOCES Special Project Investment	6,692	100%	6,692	37,500
Internal Transfers (K12 add'l svcs)	-	-	-	-
Internal Transfers (K12 SPED subcontract)	-	-	-	-
Internal Transfers (+ TABOR release)	-	-	-	-
Total Revenue	\$ 13,264	100%	13,264	37,500
Expenditures			1,000.00	2,000.00
Instructional Program				
Instructional Salaries	3,917	100%	3,917	-
SPED Salary	-	-	-	-
Instructional Benefits	826	100%	826	-
SPED Benefits	-	-	-	-
Shared Ed Staff	-	-	-	-
Curriculum Content Svcs	(91)	100%	(91)	48,325
Educational Purchased Svcs (CCE, DE)	386	100%	386	(48,325)
Total Instructional Expenses	5,038	100%	5,038	-
Student Support Services - 2100				
Salaries	1,911	100%	1,911	-
Benefits	403	100%	403	-
SPED Oversight Purch Svc	-	-	-	-
Student Technology & Access	-	-	-	-
Graduation, Pupil Activities	-	-	-	-
Assessments	-	-	-	-
Total Student Support Services	2,315	100%	2,315	-
Instructional Staff Support - 2200				
Staff Development	-	-	-	-
Total Instructional Support	-	-	-	-
General Administration -2300				
Marketing and Enroll Svcs	-	-	-	-
Travel & Registration	-	-	-	-
Legal	-	-	-	-
Total General Admin Services	-	-	-	-

School Administration-2400



<- sFTE ->

	MVV- Location 510 Fund 10	% spent YTD	2017/18 Wkng Amend Budget	2017/18 1st Amend Budget
	YTD	PPR->		
	-	-	-	-
	-	-	-	-
	35,825	100%	35,825	-
	28,503	100%	28,503	37,500
	-	-	-	-
	-	-	-	-
	-	-	-	-
	\$ 64,328	100%	64,328	37,500
			2,000.00	2,000.00
	8,171	100%	8,171	-
	4,421	100%	4,421	-
	1,724	100%	1,724	-
	933	100%	933	-
	12,281	100%	12,281	-
	116	100%	116	38,400
	1,400	100%	1,400	(38,400)
	29,046	100%	29,046	-
	5,252	100%	5,252	-
	(1,165)	100%	(1,165)	-
	-	-	-	-
	-	-	-	-
	10	100%	10	-
	-	-	-	-
	4,097	100%	4,097	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-



<- sFTE ->

0.00

	CDBOCES Internal Schools	% spent YTD	2017/18 1st Amend Budget	2017/18 1st Amend Budget
	YTD	PPR->		
	-	-	-	-
	-	-	-	-
	42,397	100%	42,397	-
	35,195	100%	35,195	75,000
	-	-	-	-
	-	-	-	-
	-	-	-	-
	\$ 77,592	100%	77,592	\$ 75,000
			3,000.00	
	12,088	100%	12,088	-
	4,421	100%	4,421	-
	2,550	100%	2,550	-
	933	100%	933	-
	12,281	100%	12,281	-
	25	100%	25	86,725
	1,786	100%	1,786	(86,725)
	34,084	100%	34,084	-
	7,163	100%	7,163	-
	(761)	100%	(761)	-
	-	-	-	-
	-	-	-	-
	10	100%	10	-
	-	-	-	-
	6,412	100%	6,412	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-

COLORADO DIGITAL BOCES
Statement of Financial Activity
June 30, 2018



<- sFTE ->

of year completed 100%

	RMDA- Location 520 Fund 10	% spent YTD	2017/18 Wkng Amend Budget	2017/18 1st Amend Budget
Salaries	-	-	-	-
Benefits	-	-	-	-
Printing	-	-	-	-
Purchased Services	-	-	-	-
Office Equipment	91	100%	91	-
Office Supplies	-	-	-	-
Total School Administration	91	100%	91	-
Business Services - 2500				
Other Office Expenses	-	-	-	37,500
Printing	1,666	100%	1,666	-
Total Business Services	1,666	100%	1,666	37,500
Operation and Maintenance of Plant 2600				
Other Bldg Services	10	100%	10	-
Building Lease	59	100%	59	-
Total Operations and Maintenance	69	100%	69	-
Support Services - Central - 2800				
Tech Support Services	-	-	-	-
Unemployment	-	-	-	-
SPED Telephone	-	-	-	-
Telephone	4,085	100%	4,085	-
Sub-total Support Serv Central	4,085	100%	4,085	-
Total Expenses	13,264	100%	13,264	37,500
Net Operating Change to Fund Balance	0		0	0



<- sFTE ->

	MVV- Location 510 Fund 10	% spent YTD	2017/18 Wkng Amend Budget	2017/18 1st Amend Budget
	17,313	100%	17,313	-
	3,655	100%	3,655	-
	-	-	-	-
	-	-	-	-
	103	100%	103	-
	21,071	100%	21,071	-
	-	-	-	37,500
	1,666	100%	1,666	-
	1,666	100%	1,666	37,500
	-	-	-	-
	25	100%	25	-
	3,858	100%	3,858	-
	3,883	100%	3,883	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	4,565	100%	4,565	-
	4,565	100%	4,565	-
	64,328	100%	64,328	37,500
	0		0	0



<- sFTE ->

0.00

	CDBOCES Internal Schools	% spent YTD	2017/18 1st Amend Budget	2017/18 1st Amend Budget
	17,313	100%	17,313	-
	3,655	100%	3,655	-
	-	-	-	-
	-	-	-	-
	91	100%	91	-
	103	100%	103	-
	21,163	100%	21,163	-
	-	-	-	75,000
	3,333	100%	3,333	-
	3,333	100%	3,333	75,000
	-	-	-	-
	35	100%	35	-
	3,916	100%	3,916	-
	3,951	100%	3,951	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	8,649	100%	8,649	-
	8,649	100%	8,649	-
	77,592	100%	77,592	75,000
	0		0	0

Statement of Financial Activities

June 30, 2018



STEMSCO - 600			2017/18 Amended Budget	2017/18 1st Amend Budget	2018/19 Proposed Budget
Fund 13	100%				
Stemsco Revenue YTD					
Transfer Stripes	(134)	(5%)	2,750	2,750	
Partner Dues	187,202	103%	182,152	182,152	
Internal Transfers	71,945	841%	8,559	8,559	
Donations/other	6,000	11%	55,402	50	
Total Stemsco Revenue	\$265,013	106%	\$ 248,863	\$ 193,511	\$ -
Expenditures					
General Admin -2300					
Purchased Professional Svcs	8,698	-	-		
Travel and Registration	1,960	105%	1,869	1,869	
Stemsco Office Supplies	850	22%	3,916	3,916	
Other Stemsco expenses	105	8%	1,366	1,366	
Total General Admin	11,612	162%	7,152	7,152	-
Support Services					
Salaries	167,361	100%	167,361	141,180	
Benefits	47,613	100%	47,613	39,471	
Purchased Professional Svcs	-	-	600	600	
Bank Fees (Prog 2500)	22	76%	29	29	
Supplies	-	-	-	-	
Total Business Services	214,996	100%	215,603	181,279	-
Central Support - 2800					
Tech Services	-	-	2,580	2,580	
Telephone	1,440	58%	2,500	2,500	
Total Central Support	1,440	28%	5,080	5,080	-
Total Expenses	228,049	100%	227,835	193,511	-
Net Op Change to Fund Bal	\$ 36,965		\$21,027.53	\$ 0	\$ 0



CDBOCES Grants Location 600 & 613		YTD Fund 22	2017/18 Amended Budget	2017/18 1st Amend Budget	2018/19 Proposed Budget
STEMsCO - GenCyber Rev					
		6,553	102,042	102,042	
STEMsCO - GenCyber Rev Bal					
		(6,553)	-	-	
STEMsCO - GenCyber Exp					
		-	102,042	102,042	-
STEMsCO - GenCyber Exp					
			-	-	
Net Grant Rev/(Exp)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
=====					
HB1345 BOCES Grant Rev					
		83,145	100,000	100,000	100,000
HB1345 BOCES Grant Rev Bal					
		(7,315)	-	-	
HB1345-Staff Dev Exp					
		75,830	100,000	100,000	100,000
HB1345-Other Exp					
			-	-	
Net Grant Rev/(Exp)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
=====					
CDBOCES CEL Rev					
		-	-	-	0
CDBOCES - CEL Rev Bal					
		-	-	-	0
CDBOCES - CEL Exp					
		-	-	-	0
Net Grant Rev/(Exp)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
=====					
Net Op Change to Fund Bal	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Statement of Financial Activities

June 30, 2018

100% of year completed



CDLS - 601, fund 14	YTD Actual	% budget	Working Amended Budget	2017/18 1st Amnd Budget
CDLS Revenue				
Mtn BOCES				
CDLS Tuition	-	-	-	-
Total CDLS Revenue	\$ -	-	\$ -	\$ -
Expenditures				
Instructional Program				
Educational Purch'd Svcs (1)		-	-	-
CDLS Instructional Salaries		-		
CDLS Benefits		-		
Purchased Courses		-		
Total Instructional Program	-	-	-	-
2100				
Salaries		-		
Benefits		-		
Assessments		-		
Total Student Support	-	-	-	-
Instructional Staff Support Services - 2200				
On line course PD/needs assess		-		
Staff Development	-	-		
Total Instructional Staff Supt	-	-	-	-
General Admin -2300				
Advertising		-		
Other expenses	-	-		
Office Supplies	-	-		
Purchases Services		-		
Program Eval		-		
Total General Admin	-	-	-	-

CDLS - 601, fund 22	YTD Actual	% budget	Working Amended Budget	2017/18 1st Amnd Budget
Grant Revenue				
Mtn BOCES	-	-	-	-
Revenue Balancing	48,408	-	48,408	-
Total CDLS Revenue	\$ 48,408	-	\$ 48,408	\$ -
Expenditures				
Instructional Program				
Educational Purch'd Svcs (1)	33,126	-	33,126	-
CDLS Instructional Salaries		-		
CDLS Benefits		-		
Purchased Courses		-		
Total Instructional Program	33,126	-	33,126	-
Student Support Svcs - 2100				
Salaries *	-	-		
Benefits	-	-		
Assessments		-		
Total Student Support	-	-	-	-
Instructional Staff Support Services - 2200				
On line course PD/needs assess		-		
Staff Development		-		
Total Instructional Staff Supt	-	-	-	-
General Admin -2300				
Advertising	-	-		
Office Supplies	-	-		
Exec Council	16	-	16	
Purchases Services**	11,766	-	11,766	
Travel Expenses	-	-		
Total General Admin	11,782	-	11,782	-

All Funds	% budget	2017/18 1st Amnd Budget
YTD Actual		
-	-	-
-	-	-
48,408	100%	48,408
\$ 48,408	100%	\$ 48,408
Expenditures		
33,126	100%	33,126
-	-	-
-	-	-
-	-	-
33,126	100%	33,126
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
16	100%	16
11,766	100%	11,766
-	-	-
11,782	100%	11,782

Statement of Financial Activities

June 30, 2018

100% of year completed



CDLS - 601, fund 14		%	Working	2017/18
YTD Actual	budget		Amended	1st Amnd
			Budget	Budget
Central Support Svcs 2800				
CDLS Tech Services Director	-			
CDLS Benefits	-			
Tech Support Services	-			
	-			
Telephone	-			
Total Support Serv Central	-	-	-	-
Total Expenditures	-	-	-	-
Net Change to Fund Balance	\$ -		\$ -	\$ -

CDLS - 601, fund 22		%	Working	2017/18
YTD Actual	budget		Amended	1st Amnd
			Budget	Budget
Central Support Svcs 2800				
CDLS Tech Director***	-	-		
CDLS Benefits	-	-		
Tech Support Svcs ****	3,500	-	3,500	
Telephone Webconferencing	-	-		
Office Supplies/Printing	-	-		
Travel/Expenses	-	-		
Total Support Serv Central	3,500	-	3,500	-
Total Expenditures	48,408	-	48,408	-
Net Change to Fund Balance	\$ -		\$ -	\$ -

All Funds		%	2017/18
YTD Actual	budget		1st Amnd
			Budget
-	-		-
-	-		-
3,500	100%		3,500
-	-		-
-	-		-
-	-		-
7,000	200%		3,500
51,908	107%		48,408
\$ (3,500)	-		\$ -

(1) - Teacher payments; ½ from tuition, ½ from grant

Cash Available Recons

BoY Fund Bal / Deferred Rev	0
YTD Fund Bal / Deferred Rev	0
Current Rec/(Non-Def Liabs)	
Current Net Cash Available	0

* Billy Jo Vohs-Saunders

**Dan Morris

***Bridget Kreutzer

****Teresa Yohan

BoY Fund Bal / Deferred Rev	46,132
YTD Fund Bal / Deferred Rev	(48,408)
Current Rec/(Non-Def Liabs)	0
Current Net Cash Available	(2,276)

46,132
(48,408)
0
(2,276)

Statement of Financial Activities

June 30, 2018

100% of year completed



iLC - 602, fund 12	CY-YTD Actual	% budget	Working Amended Budget	2017/18 1st Amend Budget
iLC Revenue				
Membership Dues	-	-		
Other	-	-		
Conf Registration	-	-		
Contracted Services	-	-		
Total iLC Revenue	\$ -		\$ -	\$ -
Expenditures				
Instructional Program - 0010				
Instructional Purchased Svcs	-	-		
Total Instructional	-		-	-
Instructional Staff Support Services - 2200				
iLC Purchased Services	-	-		
iLC Professional Dev	-	-		
Tech Data Services	-	-		
Total Instructional Support	-		-	-
General Administration Support -2300				
iLC Salaries	-	-		
iLC Benefits	-	-		
iLC Travel and Registrat	-	-		
iLC Purchased services	-	-		
iLC VISA Exp	-	-		
Exec Council	-	-		
iLC Office Supplies	-	-		
iLC Advertising	-	-		
Total General Admin Svcs	-		-	-

iLC - 602, fund 22	CY-YTD Actual	% budget	Working Amended Budget	2017/18 1st Amnd Budget
Grant Revenue				
Mtn BOCES	-	-		
Revenue Balancing	10,000 (9,980)	-	(9,974)	
Total iLC Revenue	\$ 20		\$ (9,974)	\$ -
Expenditures				
Instructional Program - 0010				
Instructional Purchased Svcs	-	-		
Total Instructional	-		-	-
Instructional Staff Support Services - 2200				
iLC Purchased Services	-	-		
iLC Professional Dev	-	-		
Tech Data Services	-	-		
Total Instructional Support	-		-	-
General Administration Support -2300				
iLC Salaries	-	-		
iLC Benefits	-	-		
iLC Travel and Registrat	-	-		
Conference Expenses	-	-		
iLC VISA Exp & Bank Fees	20	-	26	
Exec Council	-	-		
iLC Office Supplies	-	-		
iLC Advertising	-	-		
Total General Admin Svcs	20		26	-

All Funds CY-YTD Actual	% budget	2017/18 1st Amnd Budget
-	-	-
-	-	-
-	-	-
10,000	-	-
(9,980)	100%	(9,974)
\$ 20	(0%)	\$ (9,974)
Expenditures		
Instructional Program - 0010		
-	-	-
-	-	-
Instructional Staff Support Services - 2200		
-	-	-
-	-	-
-	-	-
-	-	-
General Administration Support -2300		
-	-	-
-	-	-
-	-	-
-	-	-
20	77%	26
-	-	-
-	-	-
-	-	-
20	77%	26

Statement of Financial Activities

June 30, 2018

100% of year completed



iLC - 602, fund 12	CY-YTD Actual	% budget	Working Amended Budget	2017/18 1st Amend Budget
iLC School Admin - 2400				
iLC Purchased Services				
Total School Admin	-	-	-	-
Central Support Svcs - 2800				
Tech Support Services	-	-		
Telephone	-	-		
Total Central Support Serv	-	-	-	-
Total iLC Expenditures	-	-	-	-
Net Change to Fund Balance	\$ -		\$ -	\$ -

Cash Available Recons

BoY Fund Bal / Deferred Rev	(17,000)
YTD Fund Bal / Deferred Rev	0
Current Rec/(Non-Def Liabs)	0
Current Net Cash Available	(17,000)

iLC - 602, fund 22	CY-YTD Actual	% budget	Working Amended Budget	2017/18 1st Amnd Budget
iLC School Admin - 2400				
iLC Purchased Services	-	-		
Total School Admin	-	-	-	-
Central Support Svcs - 2800				
Tech Support Services	-	-		
Telephone	-	-		
Total Central Support Serv	-	-	-	-
Total iLC Expenditures	20	-	26	-
Net Change to Fund Balance	\$ -		\$ (10,000)	\$ -

BoY Fund Bal / Deferred Rev	(17,389.79)
YTD Fund Bal / Deferred Rev	9,980.00
Current Rec/(Non-Def Liabs)	-
Current Net Cash Available	(7,409.79)

All Funds CY-YTD Actual	% budget	2017/18 1st Amnd Budget
-	-	-
-	-	-
-	-	-
-	-	-
20		26
\$ -		\$ (10,000)

(34,390)
9,980
0
(24,410)

Statement of Financial Activities
Revenue with Expense by Program Code
June 30, 2018



Consolidated CDBOCES-processed Colorado Empowered Learning (CEL) Grant Activity

100% of year completed

CDLS - 601, fund 22	YTD Actual	Amended Budget
---------------------	------------	----------------

Grant Revenue	YTD	
Mtn BOCES remittance	-	-
Revenue Balancing	48,408	100% 48,408
Total Revenue	\$ 48,408	\$ -

iLC - 602, fund 22	YTD Actual	Amended Budget
--------------------	------------	----------------

Grant Revenue	YTD	
Mtn BOCES remittance	-	-
Revenue Balancing	10,000	-
Revenue Balancing	(9,980)	100% (9,974)
Total Revenue	\$ 20	\$ -

Total CEL Grant	YTD Actual	Amended Budget
-----------------	------------	----------------

Grant Revenue	YTD	
Mtn BOCES remittance	-	-
Mtn BOCES admin, eval, rpt	10,000	-
Revenue Balancing	38,428	100% 38,434
Total Revenue	\$ 48,428	\$ -

Grant Expenditures		
Instructional Program - 0010		
Educational Purchased Svcs	33,126	-
Instructional Salaries	-	-
Benefits	-	-
Purchased Courses	-	-
Total Instructional Program	33,126	-
Student Support Svcs - 2100		
Salaries *	-	-
Benefits *	-	-
Assessments	-	-
Total Student Support	-	-

Grant Expenditures		
Instructional Program - 0010		
Educational Purchased Svcs	-	-
Instructional Salaries	-	-
Benefits	-	-
Instructional Purchased Svcs	-	-
Total Instructional	-	-
Student Support Svcs - 2100		
Salaries	-	-
Benefits	-	-
Assessments	-	-
Total Student Support	-	-

Grant Expenditures		
Instructional Program - 0010		
Educational Purchased Svcs	33,126	-
Instructional Salaries	-	-
Benefits	-	-
Purchased Courses	-	-
Total Instructional	33,126	-
Student Support Svcs - 2100		
Salaries *	-	-
Benefits *	-	-
Assessments	-	-
Total Student Support	-	-

Statement of Financial Activities
Revenue with Expense by Program Code



June 30, 2018

Consolidated CDBOCES-processed Colorado Empowered Learning (CEL) Grant Activity

100% of year completed

CDLS - 601, fund 22	YTD Actual	Amended Budget
Instructional Staff Support Services - 2200		
On line course PD/needs assess	-	-
Professional Dev	-	-
Staff Development	-	-
Tech Data Services	-	-
Total Instructional Support	-	-
General Administration Support -2300		
Salaries	-	-
Benefits	-	-
Travel and Registrat	-	-
Conference Expenses	-	-
Exec Council	16 100%	16
Office Supplies	-	-
Purchased Services**	11,766 100%	11,766
Advertising	-	-
Total General Admin	11,782 100%	11,782
School Admin - 2400		
Purchased Services	-	-
Total School Admin	-	-

iLC - 602, fund 22	YTD Actual	Amended Budget
Instructional Staff Support Services - 2200		
Purchased Services	-	-
Professional Dev	-	-
Staff Development	-	-
Tech Data Services	-	-
Total Instructional Support	-	-
General Administration Support -2300		
Salaries *****	-	-
Benefits *****	-	-
Travel and Registrat	-	-
Conference Expenses	-	-
Exec Council	20	-
Office Supplies	-	-
Purchased Services	-	-
Advertising	-	-
Total General Admin Svcs	20	-
School Admin - 2400		
Purchased Services	-	-
Total School Admin	-	-

Total CEL Grant	YTD Actual	Amended Budget
Instructional Staff Support Services - 2200		
Purchased Services	-	-
Professional Dev	-	-
Staff Development	-	-
Tech Data Services	-	-
Total Instructional Support	-	-
General Administration Support -2300		
Salaries *****	-	-
Benefits *****	-	-
Travel and Registrat	-	-
Conference Expenses	-	-
Exec Council	36 225%	16
Office Supplies	-	-
Purchased Services**	11,766 100%	11,766
Advertising	-	-
Total General Admin Svcs	11,802 100%	11,782
School Admin - 2400		
Purchased Services	-	-
Total School Admin	-	-

Statement of Financial Activities
Revenue with Expense by Program Code



June 30, 2018

Consolidated CDBOCES-processed Colorado Empowered Learning (CEL) Grant Activity

100% of year completed

CDLS - 601, fund 22	YTD Actual		Amended Budget
<u>Central Support Svcs 2800</u>			
Salaries ***	-	-	-
Benefits ***	-	-	-
Tech Support Svcs	3,500	100%	3,500
LMS (Schoology) ****	-	-	-
Telephone Webconferencing	-	-	-
Office Supplies/Printing	-	-	-
Travel/Expenses	-	-	-
Total Central Support Serv	3,500	100%	3,500
Total Expenditures	48,408	317%	15,282
Net Change to Fund Balance	\$ -		\$ (15,282)

* Billy Jo Vohs-Saunders

** Dan Morris

*** Bridget Kreutzer

***** Judy Perez-Bauernschmidt

**** Teresa Yohan

iLC - 602, fund 22	YTD Actual		Amended Budget
<u>Central Support Svcs - 2800</u>			
Salaries	-	-	-
Benefits	-	-	-
Tech Support Services	-	-	-
	-	-	-
	-	-	-
Telephone	-	-	-
Total Central Support Serv	-	-	-
Total Expenditures	20	-	-
Net Change to Fund Balance	\$ -		\$ -

Total CEL Grant	YTD Actual		Amended Budget
<u>Central Support Svcs - 2800</u>			
Salaries ***	-	-	-
Benefits ***	-	-	-
Tech Support Svcs	3,500	100%	3,500
LMS (Schoology) ****	-	-	-
Telephone Webconferencing	-	-	-
Office Supplies/Printing	-	-	-
Travel/Expenses	-	-	-
Total Central Support Serv	3,500	100%	3,500
<u>Other Expenses - Mtn BOCES</u>			
Program Administration			9,600
Program Evaluation & Reporting			9,600
Total Program Admin, Eval, Rptng			19,200
Total Expenditures	48,428	317%	15,282
Net Change to Fund Balance	\$ -		\$ (15,282)

