
Colorado Digital Board of Cooperative Education Services



FINANCIAL REPORT AS OF FEBRUARY 28, 2018



General Fund - Fund 10	67% of year complete											DIGITAL ROLES		H/(L) Change	
February 28, 2018	2013/14	2014/15	2015/16	2016/17	2017/18	2017/18	2017/18	2017/18	2018/19	2018/19	2018/19	2017/18	2017/18		
66.7% of year completed	Actual	Actual	Actual	Actual	1st Amend	YTD	Wkg Amnd	Change	Variance	Working	H/(L) Change	Original	H/(L) Change		
(All Dollars in 000's)	Results	Results	Results	Results	Budget	Results	Budget	Wkgn v 1st Am	Act v AmdBud	Proposed	Wrk v 17/18 A	Adopted	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	2,170.0	-	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	2,170.0	0.0	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	7,261.76	243.86	7,017.87	-		
		5.825%	4.147%	1.559%	3.286%		3.286%	0.000%		3.47%		3.32%	0.03%		
Program Revenue	\$2,114.6	\$10,594.3	\$15,448.1	13,932.4	\$14,105.9	66.7% \$10,150.1	\$15,228.8	\$1,122.9	(\$5,078.8)	\$15,758.0	\$529.2	\$15,548.1	\$1,442.2		
Contract Schools	2,114.6	10,594.3	14,120.1	12,536.1	14,105.9	10,150.1	15,228.8	1,122.9	(5,078.8)	15,758.0	529.2	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	131.7	320.0	94.0% 340.0	361.7	41.7	(21.7)	350.0	(11.7)	320.0	-		
Revenue Transfers			(81.7)	(14.8)	(8.6)	-	(8.6)	-	8.6		8.6	(5.0)	3.6		
Net Revenue	2,197.3	10,906.9	15,609.2	14,049.3	14,417.4	10,490.1	15,582.0	1,164.7	(5,100.5)	16,108.0	526.0	15,863.1	1,445.7		
Fund Balance Chg	(128.1)	(261.7)	(301.7)	66.6	(28.3)	(51.0)	(65.5)	(37.2)	14.6	(94.6)	(29.0)	(157.0)	(128.7)		
Fund Balance (+TABOR)	(128.1)	(389.9)	(550.8)	(484.2)	(447.2)	(535.2)	(549.8)	(102.6)	14.6	(644.3)	(94.6)	(575.9)	(128.7)		
Fund Bal % of Gross Rev	5.83%	3.57%	3.51%	3.44%	3.10%	3.40%	3.53%	0.43%	-0.1%	4.00%		3.6%	-0.5%		
	(62)	(63)	(80)	(62)	(14)	(221)	(82)	(68)				(100)			
Net Resource Available	2,069.1	10,645.2	15,307.5	14,115.8	14,389.1	10,439.2	15,516.5	1,127.4	(5,077.3)	16,013.4	496.9	15,706.1	1,317.0		
						67.3%									
Administrative Fee Spend:	0.0	(289.7)	(474.0)	(263.3)	(341.3)	84.8% (349.0)	(411.3)	(70.00)	62.37	(432.9)	21.6	(334.5)	6.9		
as % of Program Rev	0.0%	2.7%	3.1%	2.3%	2.4%	3.4%	2.7%	0.3%	0.7%	2.7%	0.0%	2.2%	0.3%		
School Shared Cost Spen	(820.0)	(526.5)	(892.4)	(964.2)	(828.5)	53.2% (415.9)	(781.9)	46.65	366.01	(842.0)	60.1	(946.3)	(117.8)		
per pupil amount	2,354	319.23	386.48	(470.24)	412.21	191.65	375.00	(37.21)	(183.35)	388.00	13.00	427.14	(14.93)		
Entity Cost Spends	0.0	(30.0)	(60.0)	(59.2)	(30.0)	100.0% (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)	67.3% (9,565.7)	(14,214.6)	(1,100.4)	4,649.0	(14,708.6)	493.9	(13,057.3)	56.9		
	3,586	5,942	6,000	(5,912)	6,524	6,612	6,551	26	62	6,778	227.6	6,496	28.31		
Internal School Spends	0.0	0.0	(1,218.2)	(2,086.0)	(75.0)	100.0% (78.7)	(78.7)	(3.7)	0.0		(78.7)	(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)	(10,439.2)	(15,516.5)	(1,127.4)	5,077.3	(16,013.4)	496.9	(15,706.1)	(1,317.0)		
						67.3%			32.7%						
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	0.0		
to 3% TABOR floor	62.2	62.7	80.1	62.3	14.4		82.0	67.6		161.1	79.0	99.9	(85.4)		

Colorado Digital BOCES

High-Level Financials

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

February 28, 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	69.6	100.0	-	100.0
	Expense	(153.0)	(100.0)	(69.6)	(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	187.1	248.9	55.4	(248.9)
	Expense	(206.6)	(193.5)	(127.2)	(193.8)	(0.3)	193.8
	Net Revenue / (Expense)	(13.9)	0.0	59.9	55.0	55.0	(55.0)
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
	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	-	2.3	2.3	2.29	(2.3)
	Expense	(275.3)	-	(2.3)	(0.0)	(0.02)	0.0
	Net Revenue / (Expense)	0.0	0.0	0.0	2.3	2.3	(2.3)
	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	(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
Fund 22 Consolidated							
	Revenue	932.4	202.0	120.3	252.7	50.69	(152.7)
	Expense	(932.4)	(202.0)	(120.3)	(250.5)	(48.43)	150.5
	Net Revenue / (Expense)	0.0	0.0	0.0	2.3	2.3	(2.3)

BALANCE SHEET
February 28, 2018




	General Funds					Grant Funds					
	CDBOCES-10	ILC - 12	STEMSCO-13	CDLS - 14	CDBOCES Gen Funds	CDBOCES-600	CDLS - 601	ILC - 602	STEMsCO-613	CDBOCES Grant Funds	CDBOCES Total
ASSETS											
First Bank - Poooled Checking	\$ 40,083.09	-	(36,736.04)	-	3,347.05	17,512.49	4500 -	4497 -	2450 -	17,512.49	20,859.54
First Bank - Other Checking Accts	40,043.39	-	125,642.67	-	165,686.06		0.05	13.82	26,352.07	26,365.94	192,052.00
Colotrust	388,492.67		-		388,492.67					-	388,492.67
Subtotal Cash Deposits	468,619.15	-	88,906.63	-	557,525.78	17,512.49	0.05	13.82	26,352.07	43,878.43	601,404.21
Interfund Receivables	65,988.93	-			65,988.93	-				-	65,988.93
Petty Cash	161.92				161.92					-	161.92
Deposits	435.00				435.00					-	435.00
Other Assets	-	-	-	-	-	-	(0.05)	-	-	(0.05)	(0.05)
Total Assets	535,205.00	-	88,906.63	-	624,111.63	17,512.49	-	13.82	26,352.07	43,878.38	667,990.01
LIABILITIES											
Accounts Payable	-		-	-	-	-		19,654.84		19,654.84	19,654.84
Accrued Salary and Benefits	-		-		-	-	-		-	-	-
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					-			(19,641.02)		(19,641.02)	(19,641.02)
Def Rev STEMsCO Gen Cyber					-				26,352.07	26,352.07	26,352.07
Other Liabilities	0.00	-	65,988.98	-	65,988.98	-	-	-	-	-	65,988.98
Total Liabilities	0.00	-	65,988.98	-	65,988.98	17,512.49	-	13.82	26,352.07	43,878.38	109,867.36
FUND BALANCE											
Fund Bal - BoY Unrestricted	52,737.91	-	(43,964.59)	-	8,773.32					-	8,773.32
TABOR Reserve - CDBOCES gen	43,500.00		7,000.00		50,500.00					-	50,500.00
TABOR Reserve - MVV	29,000.00				29,000.00					-	29,000.00
TABOR Reserve - RMDA	31,000.00				31,000.00					-	31,000.00
TABOR Reserve - PPOS	92,000.00				92,000.00					-	92,000.00
TABOR Reserve - CPA	236,000.00				236,000.00					-	236,000.00
Current Year Net Results	50,967.09	-	59,882.24	-	110,849.33	-	-	-	-	-	110,849.33
Other Net Change to Fund Balance	-	-	-	-	-	-	-	-	-	-	-
Total Fund Balance	535,205.00	-	22,917.65	-	558,122.65	-	-	-	-	-	558,122.65
Total Liabilities and Fund Balance	535,205.00	-	88,906.63	-	624,111.63	17,512.49	-	13.82	26,352.07	43,878.38	667,990.01
Aggretated Fund Balance Categories											
TABOR Reserve	431,500.00	-	-	-	388,000.00	-	-	-	-	-	388,000.00
Unrestricted	103,705.00	-	22,917.65	-	170,122.65	-	-	-	-	-	170,122.65

√ = balance agrees to bank statement
½ = sum of two item balances agrees to bank statement

COLORADO DIGITAL BOCES
Statement of Financial Activity
February 28, 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 66.7%


CD BOCES		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
CD BOCES Revenue		AdminSvcs	Entity+OSSC				PPR->
Program Revenue				2,815,831	7,334,257	10,150,088	67% #
Admin Services (w/ contract schools)	304,503			(84,475)	(220,028)	0	#
School Shared Services (w/ contract schools)			542,500	(150,500)	(392,000)	(0)	(0) #
Entity Services			20,000	(10,000)	(10,000)	-	#
External Service Contracts	-					-	- #
Interest & Other Revenue	31,809					31,809	318% #
Total General Fund	336,312	562,500	2,570,856	6,712,230		10,181,897	62% #
Internal Transfers - Special Project Invest	(36,916)					(36,916)	81% #
Internal Transfers - TABOR release	-					-	#
Internal Transfers - K12 add'l svcs				-	-	-	- #
Internal Transfers - K12 SPED subcontract						-	#
Federal Impact Aid	-					-	- #
ECEA Revenue			1,397	73,120	165,109	239,625	
Read Act Revenue	26,861				-	26,861	77% #
Total CD BOCES Revenue	\$ 326,257	\$ 563,897	\$ 2,643,976	\$ 6,877,338		\$ 10,411,467	62% #
	36,916		27,000	74,000		10,490,122	
Expenditures	EoY Min. Fund Balance Projection		119,000.00	310,000.00		473,000.00	
Instructional Program							
Educational Purchased Services	28,085	1,500	2,562,227	6,689,755		9,281,567	67% #
SPED Program Purchased Services			73,120	165,109		238,228	95% #
SPED Oversight Purchased Services			8,629	22,475		31,103	78% #
Contract School Costs	7,907		14,445	29,901		52,253	4% #
Total Instructional Expenses	35,991	1,500	2,658,421	6,907,239		9,603,152	62% #
Student Support Services - 2100							
Assessment and Data Salary	-	103,151				103,151	92% #
Staff Benefits	-	29,000				29,000	91% #
Student Assessments	-	-				-	- #
Total Student Support Services	-	132,151	-	-		132,151	78% #

2,170.00	
2017/18 Working Amend Budget	2017/18 H/(L) Change from 1st Amended
	relevant eFTE->
15,225,132	1,119,214
456,754	33,576
813,750	(14,792)
30,000	-
20,000	-
10,000	-
16,555,636	1,137,998
(45,475)	38,084
	-
	-
	-
5,000	-
250,000	-
35,000	-
\$ 16,800,161	\$ 1,176,082
15,578,312	

2017/18 Wkng Amended	2017/18 Wkng Amended	2017/18 Wkng Amended
Budget Detail	Budget Detail	Budget Detail
Admin Location 600	Oversight & Shared Costs Location 610	Contract School Locations
2,170.00	2,170.00	2,170.00
		15,225,132.30
456,753.97	-	(456,753.97)
0.00	813,750.00	(813,750.00)
-	30,000.00	(30,000.00)
20,000.00		-
10,000.00		-
486,753.97	843,750.00	13,924,628.33
(45,475.24)		
-		-
		-
		-
		5,000.00
		250,000.00
		35,000.00
441,278.73	843,750.00	14,214,628.33
		0.00
	388.82	6,550.52

COLORADO DIGITAL BOCES
Statement of Financial Activity
February 28, 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 66.7%


CD BOCES		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
Instructional Staff Support - 2200							
Voc Ed Salary			4,033			4,033	- #
Voc Ed Benefits			851			851	- #
Staff Development		-	-			-	- #
Total Instructional Support		-	4,883	-	-	4,883	20% #
General Administration -2300							
		27.5%	72.5%				
Salaries		58,580	154,417			212,997	85% #
Benefits		13,225	37,211			50,436	70% #
D49 Purchased Services		60				60	2% #
Purchased Professional Services		79,661	-			79,661	37% #
Travel and Registration		2,334				2,334	47% #
Office Supplies		407				407	8% #
Furniture and Equipment		-				-	- #
Special projects		2,642				2,642	#
Marketing & Advertising / Board Expenses		95				95	
Audit		13,250				13,250	100% #
Legal Services		41,546	30,000			71,546	75% #
Dues and Fees		9,640				9,640	96% #
Total General Admin Services		221,441	221,628	-	-	443,068	61% #
School Administration-2400							
Salaries			60,268			60,268	79% #
Benefits			15,993			15,993	55% #
Total School Admin Services		-	76,260	-	-	76,260	73% #
Business Services - 2500							
Salaries		13,034				13,034	32% #
Benefits		2,750				2,750	34% #
Bank Fees & Suspense		7,701				7,701	385% #
Printing		110				110	14% #
Postage		517				517	65% #
Supplies		576				576	115% #
Dues and Fees		395				395	4% #
Total Business Services		25,084	-	-	-	25,084	39% #

2,170.00	
2017/18 Working Amend Budget	2017/18 H/(L) Change from 1st Amended
-	-
-	-
25,000	-
25,000	-
249,598	(59,000)
72,435	(13,500)
4,000	-
213,000	108,000
5,000	-
5,000	-
1,000	-
26,141	(29,742)
30,000	30,000
13,250	1,750
95,504	20,504
10,000	4,000
724,928	62,012
76,070	(12,530)
28,958	4,000
105,028	(8,530)
40,485	-
8,136	-
2,000	-
800	-
800	-
500	-
11,000	-
63,721	-

2017/18 Wkng Amended	2017/18 Wkng Amended	2017/18 Wkng Amended
Budget Detail	Budget Detail	Budget Detail
Admin Location 600	Oversight & Shared Costs Location 610	Contract School Locations
-	-	-
-	-	-
25,000.00	-	-
-	25,000.00	-
-	25,000.00	-
10.0%	90.0%	
25,000.00	224,598.00	-
7,000.00	65,435.00	-
4,000.00	-	-
106,500.00	106,500.00	-
5,000.00	-	-
5,000.00	-	-
1,000.00	-	-
7,097.11	19,044.09	-
30,000.00	-	-
13,250.00	-	-
65,503.59	30,000.00	-
10,000.00	-	-
279,350.70	445,577.09	-
0.0%	100.0%	
-	76,069.63	-
-	28,958.44	-
-	105,028.07	-
40,485.00	-	-
8,136.00	-	-
2,000.00	-	-
800.00	-	-
800.00	-	-
500.00	-	-
11,000.00	-	-
63,721.00	-	-

COLORADO DIGITAL BOCES
Statement of Financial Activity
February 28, 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 66.7%

CD BOCES		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
Operation and Maintenance of Plant 2600							
Security Services		760				760	109% #
Utilities		1,959				1,959	131% #
Custodial Services		360				360	12% #
Repair and Maintenance		-				-	- #
Building Lease		27,811				27,811	72% #
Total Operations and Maintenance		30,891	-	-	-	30,891	68% #
Support Services - Central - 2800							
Tech Support Services		29,222	-			29,222	65% #
Unemployment		1,558				1,558	58% #
Liability Insurance		-	5,996			5,996	24% #
Workers Comp		-	3,457			3,457	33% #
SPED Telephone						-	- #
Telephone		4,779	-			4,779	64% #
Total Support Services		35,558	9,453	-	-	45,011	50% #
Total Expenses		348,965	445,875	2,658,421	6,907,239	10,360,500	62% #
		85%	55%	67%			
Net Operating Change to Fund Balance		\$ (22,708)	\$ 118,021	\$ (14,445)	\$ (29,901)	\$ 50,967	82% #

(22,707.97)
-

10,439,155

2017/18 Working Amend Budget	2017/18 H/(L) Change from 1st Amended
700	-
1,500	-
3,000	-
1,400	-
38,600	-
45,200	-
44,860	4,860
2,700	-
25,000	-
10,500	-
-	-
7,500	-
90,560	4,860
16,738,352	1,142,555
15,516,503	
61,809	33,527

(32,754)

a Net Operating remainder indicates
needed / planned change to
TABOR fund balance reserve.

2017/18 Wkng Amended Budget Detail Admin Location 600	2017/18 Wkng Amended Budget Detail Oversight & Shared Costs Location 610	2017/18 Wkng Amended Budget Detail 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	811,888.16	14,214,628.33
189.55	375.00	6,550.52
29,947.03	31,861.84	-

PPExp
388.82 gross
375.00 less entity
#DIV/0! for pricing

COLORADO DIGITAL BOCES
Statement of Financial Activity
February 28, 2018

of year completed 67%



	<- sFTE ->			
	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	5,914	100%	5,914	-
CDBOCES Special Project Investment	8,494	100%	8,494	37,500
Internal Transfers (K12 add'l svcs)	-	-	-	-
Internal Transfers (K12 SPED subcontract)	-	-	-	-
Internal Transfers (+ TABOR release)	-	-	-	-
Total Revenue	\$ 14,408	100%	14,408	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	1,053	100%	1,053	48,325
Educational Purchased Svcs (CCE, DE)	386	100%	386	(48,325)
Total Instructional Expenses	6,182	100%	6,182	-
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	-	-	-	-



	<- sFTE ->			
	MVV- Location 510 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	35,825	100%	35,825	-
CDBOCES Special Project Investment	28,422	100%	28,422	37,500
Internal Transfers (K12 add'l svcs)	-	-	-	-
Internal Transfers (K12 SPED subcontract)	-	-	-	-
Internal Transfers (+ TABOR release)	-	-	-	-
Total Revenue	\$ 64,247	100%	64,247	37,500
Expenditures			3,000.00	2,000.00
Instructional Program				
Instructional Salaries	8,171	100%	8,171	-
SPED Salary	4,421	100%	4,421	-
Instructional Benefits	1,724	100%	1,724	-
SPED Benefits	933	100%	933	-
Shared Ed Staff	12,281	100%	12,281	-
Curriculum Content Svcs	116	100%	116	38,400
Educational Purchased Svcs (CCE, DE)	1,400	100%	1,400	(38,400)
Total Instructional Expenses	29,046	100%	29,046	-
Student Support Services - 2100				
Salaries	5,252	100%	5,252	-
Benefits	(1,165)	100%	(1,165)	-
SPED Oversight Purch Svc	-	-	-	-
Student Technology & Access	-	-	-	-
Graduation, Pupil Activities	-	-	-	-
Assessments	-	-	-	-
Total Student Support Services	4,087	100%	4,087	-
Instructional Staff Support - 2200				
Staff Development	-	-	-	-
Total Instructional Support	-	-	-	-
General Administration -2300				
Marketing and Enroll Svcs	-	-	-	-
Travel & Registration	-	-	-	-
Legal	-	-	-	-
Total General Admin Services	-	-	-	-



	<- sFTE ->		0.00	
	CDBOCES Internal Schools	% spent YTD	2017/18 1st Amend Budget	2017/18 1st Amend Budget
Revenue	YTD	PPR->		
Program Revenue	-	-	-	-
Admin Fee + OSSC + entity	-	-	-	-
Other Revenue	41,739	100%	41,739	-
CDBOCES Special Project Investment	36,916	100%	36,916	75,000
Internal Transfers (K12 add'l svcs)	-	-	-	-
Internal Transfers (K12 SPED subcontract)	-	-	-	-
Internal Transfers (+ TABOR release)	-	-	-	-
Total Revenue	\$ 78,655	100%	\$ 78,655	\$ 75,000
Expenditures			4,000.00	
Instructional Program				
Instructional Salaries	12,088	100%	12,088	-
SPED Salary	4,421	100%	4,421	-
Instructional Benefits	2,550	100%	2,550	-
SPED Benefits	933	100%	933	-
Shared Ed Staff	12,281	100%	12,281	-
Curriculum Content Svcs	1,169	100%	1,169	86,725
Educational Purchased Svcs (CCE, DE)	1,786	100%	1,786	(86,725)
Total Instructional Expenses	35,228	100%	35,228	-
Student Support Services - 2100				
Salaries	7,163	100%	7,163	-
Benefits	(761)	100%	(761)	-
SPED Oversight Purch Svc	-	-	-	-
Student Technology & Access	-	-	-	-
Graduation, Pupil Activities	-	-	-	-
Assessments	-	-	-	-
Total Student Support Services	6,402	100%	6,402	-
Instructional Staff Support - 2200				
Staff Development	-	-	-	-
Total Instructional Support	-	-	-	-
General Administration -2300				
Marketing and Enroll Svcs	-	-	-	-
Travel & Registration	-	-	-	-
Legal	-	-	-	-
Total General Admin Services	-	-	-	-

COLORADO DIGITAL BOCES
Statement of Financial Activity
February 28, 2018

of year completed 67%



<- sFTE ->

	RMDA- Location 520 Fund 10	% spent YTD	2017/18 Wkng Amend Budget	2017/18 1st Amend Budget
School Administration-2400				
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	14,408	100%	14,408	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	-
	-	-	-	-
	-	-	-	-
	32	100%	32	-
	21,000	100%	21,000	-
	-	-	-	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	-
	64,247	100%	64,247	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	-
	32	100%	32	-
	21,092	100%	21,092	-
	-	-	-	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	-
	78,655	100%	78,655	75,000
	0		0	0

Statement of Financial Activities

February 28, 2018



STEMSCO - 600			2017/18 Amended Budget	2017/18 1st Amend Budget	2018/19 Proposed Budget
Fund 13	67%				
Stemsco Revenue YTD					
Transfer Stripes	(134)	(5%)	2,750	2,750	2,750
Partner Dues	187,202	103%	182,152	182,152	182,152
Internal Transfers	-	-	8,559	8,559	8,559
Donations/other	-	-	55,402	50	50
Total Stemsco Revenue	\$187,068	75%	\$ 248,863	\$ 193,511	\$ 193,511
Expenditures					
General Admin -2300					
Purchased Professional Svcs	3,003	-	-	-	136,500
Travel and Registration	1,960	105%	1,869	1,869	1,869
Stemsco Office Supplies	712	18%	3,916	3,916	3,916
Other Stemsco expenses	-	-	1,366	1,366	1,366
Total General Admin	5,674	79%	7,152	7,152	143,652
Support Services					
Salaries	93,882	67%	140,823	141,180	34,300
Benefits	26,773	67%	40,160	39,471	9,850
Purchased Professional Svcs	-	-	600	600	600
Bank Fees (Prog 2500)	16	55%	29	29	29
Supplies	-	-	-	-	-
Total Business Services	120,671	66%	181,612	181,279	44,779
Central Support - 2800					
Tech Services	-	-	2,580	2,580	2,580
Telephone	840	34%	2,500	2,500	2,500
Total Central Support	840	17%	5,080	5,080	5,080
Total Expenses	127,186	66%	193,843	193,511	193,511
Net Op Change to Fund Bal	\$ 59,882		\$55,019.31	\$ 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	-	102,042	102,042	102,042	102,042
STEMsCO - GenCyber Rev Bal	-	-	-	-	-
STEMsCO - GenCyber Exp	-	102,042	102,042	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	100,000
HB1345 BOCES Grant Rev Bal	(13,565)	-	-	-	-
HB1345-Staff Dev Exp	69,580	100,000	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

February 28, 2018

67% 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	48,406	-	48,406	-
Total CDLS Revenue	\$ 48,406	-	\$ 48,406	\$ -
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	14	-	14	-
Purchases Services**	11,766	-	11,766	-
Travel Expenses	-	-	-	-
Total General Admin	11,780	-	11,780	-

All Funds	% budget	2017/18 1st Amnd Budget
YTD Actual		
-	-	-
-	-	-
48,406	100%	48,406
\$ 48,406	100%	\$ 48,406
Expenditures		
33,126	100%	33,126
-	-	-
-	-	-
-	-	-
33,126	100%	33,126
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
14	100%	14
11,766	100%	11,766
-	-	-
11,780	100%	11,780

Statement of Financial Activities

February 28, 2018

67% of year completed



CDLS - 601, fund 14			Working	2017/18
		%	Amended	1st Amnd
YTD Actual		budget	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
		%	Amended	1st Amnd
YTD Actual		budget	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		48,406	48,406	-
Net Change to Fund Balance		\$ -	\$ -	\$ -

All Funds			2017/18
		%	1st Amnd
YTD Actual		budget	Budget
		-	-
		-	-
		3,500	3,500
		-	-
		-	-
		-	-
7,000		200%	3,500
51,906		107%	48,406
\$ (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	(48,406)	
Current Rec/(Non-Def Liabs)	0	
Current Net Cash Available	(2,274)	

46,132
(48,406)
0
(2,274)

Statement of Financial Activities

February 28, 2018

67% 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	All Funds CY-YTD Actual	% budget	2017/18 1st Amnd Budget
Grant Revenue							
Mtn BOCES	-	-			-	-	-
Revenue Balancing	2,281	-	2,287		2,281	100%	2,287
Total iLC Revenue	\$ 2,281	-	\$ 2,287	\$ -	\$ 2,281	100%	\$ 2,287
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	(11)	-			(11)	-	-
iLC VISA Exp & Bank Fees	16	-	22		16	73%	22
Exec Council	-	-			-	-	-
iLC Office Supplies	(24)	-			(24)	-	-
iLC Advertising	-	-			-	-	-
Total General Admin Svcs	(19)	-	22	-	(19)	(86%)	22

Statement of Financial Activities
February 28, 2018 67% 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	2,300	-		
Total School Admin	2,300	-	-	-
Central Support Svcs - 2800				
Tech Support Services	-	-		
Telephone	-	-		
Total Central Support Serv	-	-	-	-
Total iLC Expenditures	2,281	-	22	-
Net Change to Fund Balance	\$ -		\$ 2,265	\$ -

-

BoY Fund Bal / Deferred Rev	(17,389.79)
YTD Fund Bal / Deferred Rev	(2,281.05)
Current Rec/(Non-Def Liabs)	-
Current Net Cash Available	(19,670.84)

All Funds CY-YTD Actual	% budget	2017/18 1st Amnd Budget
2,300	-	-
2,300	-	-
-	-	-
-	-	-
-	-	-
2,281		22
\$ -		\$ 2,265

(34,390)
(2,281)
0
(36,671)

Statement of Financial Activities
Revenue with Expense by Program Code

February 28, 2018

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



67% of year completed

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

Grant Revenue	YTD	
Mtn BOCES remittance	-	-
Revenue Balancing	48,406	100% 48,406
Total Revenue	\$ 48,406	\$ -

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

Grant Revenue	YTD	
Mtn BOCES remittance	-	-
Revenue Balancing	2,281	100% 2,287
Total Revenue	\$ 2,281	\$ -

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

Grant Revenue	YTD	
Mtn BOCES remittance	-	-
Mtn BOCES admin, eval, rpt	-	-
Revenue Balancing	50,687	100% 50,693
Total Revenue	\$ 50,687	\$ -

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

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

Grant Expenditures			
<u>Instructional Program - 0010</u>			
Educational Purchased Svcs	-	-	-
Instructional Salaries	-	-	-
Benefits	-	-	-
Purchased Courses	-	-	-
Total Instructional	-	-	-
<u>Student Support Svcs - 2100</u>			
Salaries *	-	-	-
Benefits *	-	-	-
Assessments	-	-	-
Total Student Support	-	-	-

Statement of Financial Activities
Revenue with Expense by Program Code

February 28, 2018

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



67% of year completed

CDLS - 601, fund 22	YTD Actual		Amended Budget
<u>Instructional Staff Support Services - 2200</u>			
On line course PD/needs assess	-		-
Professional Dev	-		-
Staff Development	-		-
Tech Data Services	-		-
Total Instructional Support	-		-
<u>General Administration Support -2300</u>			
Salaries	-		-
Benefits	-		-
Travel and Registrat	-		-
Conference Expenses	-		-
Exec Council	14	100%	14
Office Supplies	-		-
Purchased Services**	11,766	100%	11,766
Advertising	-		-
Total General Admin	11,780	100%	11,780
<u>School Admin - 2400</u>			
Purchased Services	-		-
Total School Admin	-		-

iLC - 602, fund 22	YTD Actual		Amended Budget
<u>Instructional Staff Support Services - 2200</u>			
Purchased Services	-		-
Professional Dev	-		-
Staff Development	-		-
Tech Data Services	-		-
Total Instructional Support	-		-
<u>General Administration Support -2300</u>			
Salaries *****	-		-
Benefits *****	-		-
Travel and Registrat	-		-
Conference Expenses	(11)		-
Exec Council	16		-
Office Supplies	(24)		-
Purchased Services	-		-
Advertising	-		-
Total General Admin Svcs	(19)		-
<u>School Admin - 2400</u>			
Purchased Services	2,300		-
Total School Admin	2,300		-

Total CEL Grant	YTD Actual		Amended Budget
<u>Instructional Staff Support Services - 2200</u>			
Purchased Services	-		-
Professional Dev	-		-
Staff Development	-		-
Tech Data Services	-		-
Total Instructional Support	-		-
<u>General Administration Support -2300</u>			
Salaries *****	-		-
Benefits *****	-		-
Travel and Registrat	-		-
Conference Expenses	(11)		-
Exec Council	30	214%	14
Office Supplies	(24)		-
Purchased Services**	11,766	100%	11,766
Advertising	-		-
Total General Admin Svcs	11,761	100%	11,780
<u>School Admin - 2400</u>			
Purchased Services	2,300		-
Total School Admin	2,300		-

Statement of Financial Activities
Revenue with Expense by Program Code

February 28, 2018

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



67% 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	48,406	317%	15,280

Net Change to Fund Balance	\$ -	\$ (15,280)
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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	2,281	-	-

Net Change to Fund Balance	\$ -	\$ -
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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	17,561	115%	15,280

Net Change to Fund Balance	\$ 33,126	\$ (15,280)
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* Billy Jo Vohs-Saunders

** Dan Morris

*** Bridget Kreutzer

***** Judy Perez-Bauernschmidt

**** Teresa Yohan

