
Colorado Digital Board of Cooperative Education Services



FINANCIAL REPORT AS OF SEPTEMBER 30, 2017

Colorado Digital BOCES

High-Level Financial Trend

General Fund - Fund 10

September 30, 2017

25.0% of year completed

(All Dollars in 000's)



	2013/14	2014/15	2015/16	2016/17	2017/18	2017/18	H/(L) Change	
	Actual	Actual	Actual	Actual	1st Amend	YTD	2017/18	2017/18
	Results	Results	Results	Results	Budget	Results	Adopted	1st Amend
							Proposed	17/18 Adopt
Funded Students (sFTE)	348.4	1,649.2	2,309.0	2,050.5	2,010.0	2,010.0	2,215.5	205.5
Contract Schools	348.4	1,649.2	2,110.5	1,845.0	2,010.0	2,010.0	2,010.0	0.0
Internal Schools	0.0	0.0	198.5	205.5	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	7,017.87	-
		5.825%	4.147%	0.000%	4.896%		3.32%	-1.58%
Program Revenue	\$2,114.6	\$10,594.3	\$15,448.1	\$13,932.4	\$14,105.9	\$3,526.5	\$15,548.1	\$1,442.2
Contract Schools	2,114.6	10,594.3	14,120.1	12,536.1	14,105.9	3,526.5	14,105.9	0.0
Internal Schools	0.0	0.0	1,328.1	1,396.3	0.0	0.0	1,442.2	1,442.2
Other Revenue	82.6	312.6	242.8	357.1	320.0	31.3	320.0	-
Revenue Transfers			(81.7)	(14.8)	(8.6)	-	(5.0)	3.6
Net Revenue	2,197.3	10,906.9	15,609.2	14,274.7	14,417.4	3,557.8	15,863.1	1,445.7
Fund Balance Chg	(128.1)	(261.7)	(301.7)	(158.8)	(28.3)	(77.4)	(157.0)	(128.7)
Fund Balance (+TABOR)	(128.1)	(389.9)	(550.8)	(480.5)	(579.1)	(390.1)	(575.9)	3.2
Fund Bal % of Gross Rev	5.83%	3.57%	3.51%	3.36%	4.01%	2.74%	3.6%	-0.4%
Net Resource Available	2,069.1	10,645.2	15,307.5	14,115.8	14,389.1	3,480.4	15,706.1	1,317.0
						21.2%		
Administrative Fee Spend:	0.0	(289.7)	(474.0)	(325.1)	(341.3)	(162.8)	(334.5)	6.9
as % of Contract Prog Rev	0.0%	2.7%	3.1%	2.3%	2.4%	4.6%	2.2%	-0.3%
School Shared Cost Spen	(820.0)	(526.5)	(892.4)	(964.2)	(828.5)	(169.3)	(946.3)	(117.8)
per pupil amount	2,354	319	386.48	470.24	412.21	84.21	427.14	14.93
Entity Cost Spends	0.0	(30.0)	(60.0)	(59.2)	(30.0)	-	(60.0)	(30.0)
Contract School Svcs	(1,249.1)	(9,799.0)	(12,662.9)	(10,909.2)	(13,114.2)	(3,223.5)	(13,057.3)	56.9
	3,586	5,942	6,000	5,913	6,524	6,415	6,496	(28.3)
Internal School Spends	0.0	0.0	(1,218.2)	(1,858.1)	(75.0)	75.1	(1,308.0)	(1,233.0)
			6,137	9,042			6,365	
Total Expenses	(2,069.1)	(10,645.2)	(15,307.5)	(14,115.8)	(14,389.1)	(3,480.4)	(15,706.1)	(1,317.0)
						21.3%		
Net Resources in Progres:	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Colorado Digital BOCES
High-Level Financials
Non-General Funds - Fund 12, 13, 14, 22
September 30, 2017



		2017/18 1st Amend Budget	2017/18 YTD Results
Fund 22	CDBOCES - Fund 22 HB1345 Grant		
	Revenue	153.0	100.0
	Expense	(153.0)	(100.0)
	Net Revenue / (Expense)	0.0	0.0
Fund 22	CDBOCES - Fund 22 CEL Grant		
	Revenue	37.5	-
	Expense	(37.5)	-
	Net Revenue / (Expense)	0.0	0.0
	STEMsCO - Fund 13 general		
	Revenue	192.7	193.5
	Expense	(206.6)	(193.5)
	Net Revenue / (Expense)	(13.9)	(50.2)
Fund 22	STEMsCO - F22 GenCyber		
	Revenue	69.2	102.0
	Expense	(69.2)	(102.0)
	Net Revenue / (Expense)	0.0	0.0
	iLC - Fund 12 general		
	Revenue	(32.6)	-
	Expense	38.0	-
	Net Revenue / (Expense)	5.4	0.0
Fund 22	iLC - Fund 22 CEL Grant		
	Revenue	275.3	-
	Expense	(275.3)	-
	Net Revenue / (Expense)	0.0	0.0
	CDLS - Fund 14 general		
	Revenue	171.8	-
	Expense	(163.6)	-
	Net Revenue / (Expense)	8.3	0.0
Fund 22	CDLS - Fund 22 CEL Grant		
	Revenue	397.4	-
	Expense	(397.4)	-
	Net Revenue / (Expense)	0.0	0.0
Fund 22 Consolidated			
	Revenue	932.4	202.0
	Expense	(932.4)	(202.0)
	Net Revenue / (Expense)	0.0	0.0

STEMsCO membership fee structure					
2016/17			2017/18 proposed		
entity	per pupil	Total	entity	per pupil	Total
D49	3,000	144,256	3,500	148,584	152,084
Widefield	3,000	21,085	3,500	21,718	25,218
Peyton	3,000	1,311	3,500	1,350	4,850
CDBOCES	3,000	4,912	3,500	5,059	8,559
CDBOCES extra	6,888	6,888			-
	12,000	178,453	14,000	176,711	190,711

BALANCE SHEET
September 30, 2017



	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 - Main Checking	\$ 170,692.26		(43,600.49)		127,091.77	(6,474.83)	4500 49,212.53	4497 (21,915.61)	2450	20,822.09	147,913.86
First Bank - Additional Checking Accts	40,020.46		(307.89)		39,712.57		(19,528.11)	4,519.82	28,240.48	13,232.19	52,944.76
Colotrust	240,820.28		-		240,820.28					-	240,820.28
Subtotal Cash Deposits	451,533.00	-	(43,908.38)	-	407,624.62	(6,474.83)	29,684.42	(17,395.79)	28,240.48	34,054.28	441,678.90
Interfund Receivables	-	-			-					-	-
Petty Cash	171.72				171.72					-	171.72
Deposits	435.00				435.00					-	435.00
Other Assets	-	-	-	-	-	-	-	-	-	-	-
Total Assets	452,139.72	-	(43,908.38)	-	408,231.34	(6,474.83)	29,684.42	(17,395.79)	28,240.48	34,054.28	442,285.62
LIABILITIES											
Accounts Payable	30,660.57				30,660.57					-	30,660.57
Accrued Salary and Benefits	31,386.03		15,560.88		46,946.91	-	-		1,294.52	1,294.52	48,241.43
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					-		6,991.62			6,991.62	6,991.62
Def Rev CEL-iLC					-			(17,395.79)		(17,395.79)	(17,395.79)
Def Rev STEMsCO Gen Cyber					-				25,651.44	25,651.44	25,651.44
Other Liabilities	-	-	-	-	-	(23,987.32)	22,692.80	-	1,294.52	(0.00)	(0.00)
Total Liabilities	62,046.60	-	15,560.88	-	77,607.48	(6,474.83)	29,684.42	(17,395.79)	28,240.48	34,054.28	111,661.76
FUND BALANCE											
Fund Bal - BoY Unrestricted	52,514.94	-	(44,203.98)	-	8,310.96					-	8,310.96
TABOR Reserve - CDBOCES gen	40,000.00				40,000.00					-	40,000.00
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	(43,835.13)	-	(50,210.02)	-	(94,045.15)	-	-	-	-	-	(94,045.15)
Other Net Change to Fund Balance	(46,586.69)	-	34,944.74	-	(11,641.95)	-	-	-	-	-	(11,641.95)
Total Fund Balance	390,093.12	-	(59,469.26)	-	330,623.86	(0.00)	-	-	-	(0.00)	330,623.86
Total Liabilities and Fund Balance	452,139.72	-	(43,908.38)	-	408,231.34	(6,474.83)	29,684.42	(17,395.79)	28,240.48	34,054.28	442,285.62
Aggregated Fund Balance Categories											
TABOR Reserve	428,000.00	-	-	-	388,000.00	-	-	-	-	-	388,000.00
Unrestricted	(37,906.88)	-	(59,469.26)	-	(57,376.14)	(0.00)	-	-	-	(0.00)	(57,376.14)

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

COLORADO DIGITAL BOCES
Statement of Financial Activity
September 30, 2017

2017/18 actual sFTE 525.00 1,320.00 1,845.00
2017/18 budget sFTE 611.00 1,399.00 2,010.00 25.0% 2,010.00

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	2017/18 1st Amend Budget		2017/18 1st Amended	2017/18 1st Amended	2017/18 1st Amended
		AdminSvcs	Entity+OSSC				PPR->	6,794.83		Budget Detail	Budget Detail	Budget Detail
										Admin Location 600	Oversight & Shared Costs Location 610	Contract School Locations
CD BOCES Revenue												
Program Revenue				1,071,984	2,454,511	3,526,495	25%	14,105,919	#	-	-	14,105,918.70
Admin Services (w/ contract schools)		105,795		(32,160)	(73,635)	(0)		423,178	#	423,177.56	-	(423,177.56)
School Shared Services (w/ contract schools)			214,638	(65,246)	(149,392)	(0)	(0)	828,542	#	-	828,542.10	(828,542.10)
Entity Services			7,500	(3,750)	(3,750)	-		30,000	#	-	30,000.00	(30,000.00)
External Service Contracts		-				-	-	20,000	#	20,000.00	-	-
Interest		4,178				4,178	42%	10,000	#	10,000.00	-	-
Total General Fund		109,973	222,138	970,829	2,227,733	3,530,673	23%	15,417,638	#	453,177.56	858,542.10	12,824,199.04
Internal Transfers - Special Project Invest		(46,046)				(46,046)	55%	(83,559)	#	(83,559.00)	-	-
Internal Transfers - TABOR release		-				-		-	#	-	-	-
Internal Transfers - K12 add'l svcs				-	-	-	-	-	#	-	-	-
Internal Transfers - K12 SPED subcontract						-		-	#	-	-	-
Federal Impact Aid		264				264	5%	5,000	#	-	-	5,000.00
ECEA Revenue			-			-		250,000	#	-	-	250,000.00
Read Act Revenue		26,861			-	26,861	77%	35,000	#	-	-	35,000.00
Total CD BOCES Revenue		\$ 91,052	\$ 222,138	\$ 970,829	\$ 2,227,733	\$ 3,511,752	22%	\$ 15,624,079	#	369,618.56	858,542.10	13,114,199.04
		46,046										
Expenditures		EoY Min. Fund Balance Projection		117,000.00	268,000.00	431,000.00		-				
Instructional Program												
Educational Purchased Services		4,411	3,000	967,013	2,218,996	3,193,421	24%	13,074,199	#	-	-	12,789,199.04
SPED Oversight Purchased Services				3,816	8,737	12,552	31%	40,000	#	-	-	290,000.00
Contract School Costs				-	24,950.90	24,951	2%	1,281,720	#	-	-	35,000.00
Total Instructional Expenses		4,411	3,000	970,829	2,252,684	3,230,924	22%	14,395,919	#	-	-	13,114,199.04
Student Support Services - 2100												
Assessment and Data Salary		-	42,178			42,178	30%	138,789	#	-	138,789.00	-
Staff Benefits		-	11,718			11,718	29%	39,994	#	-	39,994.00	-
Student Assessments		-	-			-	-	25,000	#	-	25,000.00	-
Total Student Support Services		-	53,896	-	-	53,896	26%	203,783	#	-	203,783.00	-


COLORADO DIGITAL BOCES
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2017/18 budget sFTE 611.00 1,399.00 2,010.00 25.0% 2,010.00

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	2017/18 1st Amend Budget	2017/18 1st Amended	2017/18 1st Amended	2017/18 1st Amended
									Budget Detail	Budget Detail	Budget Detail
									Admin Location 600	Oversight & Shared Costs Location 610	Contract School Locations
Instructional Staff Support - 2200											
Voc Ed Salary			4,033			4,033	-	-	#	-	-
Voc Ed Benefits			851			851	-	-	#	-	-
Staff Development		-	-			-	-	25,000	#	25,000.00	-
Total Instructional Support		-	4,883	-	-	4,883	20%	25,000	#	25,000.00	-
General Administration -2300		26.6%	73.4%						10.0%	90.0%	
Salaries		21,198	58,469			79,667	26%	308,598	#	31,000.00	277,598.00
Benefits		4,903	14,459			19,362	23%	85,935	#	8,500.00	77,435.00
D49 Purchased Services		60				60	2%	4,000	#	4,000.00	-
Purchased Professional Services		11,237	-			11,237	11%	105,000	#	15,750.00	89,250.00
Travel and Registration		332				332	7%	5,000	#	5,000.00	-
Office Supplies		83				83	2%	5,000	#	5,000.00	-
Furniture and Equipment		-				-	-	1,000	#	1,000.00	-
Special projects		-				-		55,883	#	1,965.53	53,917.58
Marketing & Advertising		-				-		-	#	-	-
Audit		3,000				3,000	26%	11,500	#	11,500.00	-
Legal Services		37,967	-			37,967	51%	75,000	#	45,000.00	30,000.00
Dues and Fees		9,630				9,630	161%	6,000	#	6,000.00	-
Total General Admin Services		88,410	72,928	-	-	161,338	24%	662,916	#	134,715.53	528,200.58
School Administration-2400											
Salaries			20,080			20,080	23%	88,600	#	62,000.00	26,600.08
Benefits			5,477			5,477	22%	24,958	#	17,500.00	7,458.44
Total School Admin Services		-	25,556	-	-	25,556	23%	113,559	#	79,500.00	34,058.52
Business Services - 2500											
Salaries		8,387				8,387	21%	40,485	#	40,485.00	-
Benefits		1,770				1,770	22%	8,136	#	8,136.00	-
Bank Fees & Suspense		14,194				14,194	710%	2,000	#	2,000.00	-
Printing		65				65	8%	800	#	800.00	-
Postage		140				140	18%	800	#	800.00	-
Supplies		-				-	-	500	#	500.00	-
Dues and Fees		335				335	3%	11,000	#	11,000.00	-
Total Business Services		24,890	-	-	-	24,890	39%	63,721	#	63,721.00	-

COLORADO DIGITAL BOCES
Statement of Financial Activity
September 30, 2017

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2017/18 budget sFTE 611.00 1,399.00 2,010.00 25.0% 2,010.00

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	2017/18 1st Amend Budget
Operation and Maintenance of Plant 2600								
Security Services		158				158	23%	700
Utilities		266				266	18%	1,500
Custodial Services		360				360	12%	3,000
Repair and Maintenance		-				-	-	1,400
Building Lease		13,282				13,282	34%	38,600
Total Operations and Maintenance		14,066	-	-	-	14,066	31%	45,200
Support Services - Central - 2800								
Tech Support Services		27,895	-			27,895	70%	40,000
Unemployment		991				991	37%	2,700
Liability Insurance		-	5,996			5,996	24%	25,000
Workers Comp		-	3,013			3,013	29%	10,500
SPED Telephone						-	-	-
Telephone		2,138	-			2,138	29%	7,500
Total Support Services		31,024	9,009	-	-	40,033	47%	85,700
Total Expenses		162,802	169,272	970,829	2,252,684	3,555,587	23%	15,595,797
		48%	20%	25%				
Net Operating Change to Fund Balance		\$ (71,750)	\$ 52,866	\$ (0)	\$ (24,951)	\$ (43,835)		28,282

(71,749.95)
- - - -
81.00 84.21
91%

2017/18 1st Amended	2017/18 1st Amended	2017/18 1st Amended
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	-	-
# 5,000.00	35,000.00	-
# 2,700.00	-	-
# -	25,000.00	-
# 3,000.00	7,500.00	-
# -	-	-
# 7,500.00	-	-
# 18,200.00	67,500.00	-
# 341,336.53	858,542.10	13,114,199.04
# 28,282.03	-	-

PPExp
427.14 gross a l
397.28 less entity ne
397.2846274 for pricing TA

COLORADO DIGITAL BOCES
Statement of Financial Activity
September 30, 2017

of year completed **25%**



95.50 <- sFTE ->

	RMDA- Location 520 Fund 10	% spent YTD	2017/18 1st Amend Budget
Revenue	YTD	PPR->	6,794.83
Program Revenue	-	-	-
Admin Fee + OSSC + entity	-	-	-
Other Revenue	1,529	-	-
CDBOCES Special Project Investment	12,137	32%	37,500
Internal Transfers (K12 add'l svcs)	-	-	-
Internal Transfers (K12 SPED subcontract)	-	-	-
Internal Transfers (+ TABOR release)	-	-	-
Total Revenue	\$ 13,665	36%	37,500
Expenditures			5,000.00
Instructional Program			
Instructional Salaries	3,917	-	-
SPED Salary	-	-	-
Instructional Benefits	826	-	-
SPED Benefits	-	-	-
Shared Ed Staff	-	-	-
Curriculum Content Svcs	369	1%	48,325
Educational Purchased Svcs (CCE, DE)	386	(1%)	(48,325)
Total Instructional Expenses	5,498	-	-
Student Support Services - 2100			
Salaries	1,911	-	-
Benefits	403	-	-
SPED Oversight Purch Svc	-	-	-
Student Technology & Access	-	-	-
Graduation, Pupil Activities	-	-	-
Assessments	-	-	-
Total Student Support Services	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	-	-	-



110.00 <- sFTE ->

	MVV- Location 510 Fund 10	% spent YTD	2017/18 1st Amend Budget
	YTD	PPR->	6,794.83
	-	-	-
	-	-	-
	27,575	-	-
	33,910	90%	37,500
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	\$ 61,485	164%	37,500
			5,000.00
	8,171	-	-
	4,421	-	-
	1,724	-	-
	933	-	-
	12,281	-	-
	116	0%	38,400
	-	-	(38,400)
	27,646	-	-
	4,175	-	-
	(1,392)	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	2,784	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-



205.50 <- sFTE ->

	CDBOCES Internal Schools	% spent YTD	2017/18 1st Amend Budget
	YTD	PPR->	#DIV/0!
	-	-	-
	-	-	-
	29,104	-	-
	46,046	61%	75,000
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	\$ 75,150	100%	\$ 75,000
			10,000.00
	12,088	-	-
	4,421	-	-
	2,550	-	-
	933	-	-
	12,281	-	-
	485	1%	86,725
	386	(0%)	(86,725)
	33,144	-	-
	6,087	-	-
	(988)	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	5,098	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-

COLORADO DIGITAL BOCES
Statement of Financial Activity
September 30, 2017

of year completed **25%**



95.50 <- sFTE ->

RMDA- Location 520 Fund 10	% spent YTD	2017/18 1st Amend Budget
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School Administration-2400

Salaries	-	-
Benefits	-	-
Printing	-	-
Purchased Services	-	-
Office Equipment	91	-
Office Supplies	-	-
Total School Administration	91	-

Business Services - 2500

Other Office Expenses	-	37,500
Printing	1,666	-
Total Business Services	1,666	37,500

Operation and Maintenance of Plant 2600

Other Bldg Services	10	-
Building Lease	-	-
Total Operations and Maintenance	10	-

Support Services - Central - 2800

Tech Support Services	-	-
Unemployment	-	-
SPED Telephone	-	-
Telephone	4,085	-
Sub-total Support Serv Central	4,085	-

Total Expenses	13,665	36%	37,500
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Net Operating Change to Fund Balance	0	0
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110.00 <- sFTE ->

MVV- Location 510 Fund 10	% spent YTD	2017/18 1st Amend Budget
---------------------------------	-------------------	--------------------------------

Salaries	17,313	-
Benefits	3,655	-
Printing	-	-
Purchased Services	-	-
Office Equipment	-	-
Office Supplies	32	-
Total	21,000	-

Other Office Expenses	-	37,500
Printing	1,666	-
Total Business Services	1,666	37,500

Other Bldg Services	25	-
Building Lease	3,799	-
Total Operations and Maintenance	3,824	-

Tech Support Services	-	-
Unemployment	-	-
SPED Telephone	-	-
Telephone	4,565	-
Sub-total Support Serv Central	4,565	-

Total Expenses	61,485	164%	37,500
-----------------------	---------------	-------------	---------------

Net Operating Change to Fund Balance	0	0
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205.50 <- sFTE ->

CDBOCES Internal Schools	% spent YTD	2017/18 1st Amend Budget
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Salaries	17,313	-
Benefits	3,655	-
Printing	-	-
Purchased Services	-	-
Office Equipment	91	-
Office Supplies	32	-
Total	21,092	-

Other Office Expenses	-	75,000
Printing	3,333	-
Total Business Services	3,333	75,000

Other Bldg Services	35	-
Building Lease	3,799	-
Total Operations and Maintenance	3,834	-

Tech Support Services	-	-
Unemployment	-	-
SPED Telephone	-	-
Telephone	8,649	-
Sub-total Support Serv Central	8,649	-

Total Expenses	75,150	100%	75,000
-----------------------	---------------	-------------	---------------

Net Operating Change to Fund Balance	0	0
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Statement of Financial Activities

September 30, 2017



STEMSCO - 600			2017/18 Amended Budget	2017/18 1st Amend Budget	2018/19 Proposed Budget
Fund 13	25%				
Stemsco Revenue YTD					
Transfer Stripes	-	-	2,750	2,750	2,750
Partner Dues	-	-	182,152	182,152	182,152
Internal Transfers	-	-	8,559	8,559	8,559
Donations/other	-	-	50	50	50
Total Stemsco Revenue	\$ -	-	\$ 193,511	\$ 193,511	\$ 193,511
Expenditures					
General Admin -2300					
Purchased Professional Svcs	-	-	-	-	136,500
Travel and Registration	-	-	1,869	1,869	1,869
Stemsco Office Supplies	-	-	3,916	3,916	3,916
Other Stemsco expenses	-	-	1,366	1,366	1,366
Total General Admin	-	-	7,152	7,152	143,652
Support Services					
Salaries	38,899	28%	141,180	141,180	34,300
Benefits	10,947	28%	39,471	39,471	9,850
Purchased Professional Svcs	-	-	600	600	600
Bank Fees (Prog 2500)	4	14%	29	29	29
Supplies	-	-	-	-	-
Total Business Services	49,850	27%	181,279	181,279	44,779
Central Support - 2800					
Tech Services	-	-	2,580	2,580	2,580
Telephone	360	14%	2,500	2,500	2,500
Total Central Support	360	7%	5,080	5,080	5,080
Total Expenses	50,210	26%	193,511	193,511	193,511
Net Op Change to Fund Bal	\$ (50,210)		\$ 0	\$ 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
STEMsCO - GenCyber Rev Bal	1,295	-	-	
STEMsCO - GenCyber Exp	1,295	102,042	102,042	102,042
STEMsCO - GenCyber Exp		-	-	
Net Grant Rev/(Exp)	\$ 0	\$ 0	\$ 0	\$ 0
=====				
HB1345 BOCES Grant Rev	83,145	100,000	100,000	100,000
HB1345 BOCES Grant Rev Bal	(83,145)	-	-	
HB1345-Staff Dev Exp	-	100,000	100,000	100,000
HB1345-Other Exp		-	-	
Net Grant Rev/(Exp)	\$ 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
=====				
Net Op Change to Fund Bal	\$ 0	\$ 0	\$ 0	\$ 0

Statement of Financial Activities

September 30, 2017

25% of year completed



CDLS - 601, fund 14		Working Amended Budget		2017/18 1st Amnd Budget
YTD Actual	% 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		Working Amended Budget		2017/18 1st Amnd Budget
YTD Actual	% budget			
Grant Revenue				
Mtn BOCES	-	-	-	-
Revenue Balancing	39,140	-	-	-
Total CDLS Revenue	\$ 39,140	\$ -	\$ -	\$ -
Expenditures				
Instructional Program				
Educational Purch'd Svcs (1)	33,126	-	-	-
CDLS Instructional Salaries	-	-	-	-
CDLS Benefits	-	-	-	-
Purchased Courses	-	-	-	-
Total Instructional Program	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	-	-	-
Purchases Services**	2,500	-	-	-
Travel Expenses	-	-	-	-
Total General Admin	2,514	-	-	-

All Funds		Working Amended Budget		2017/18 1st Amnd Budget
YTD Actual	% budget			
CDLS Revenue				
Mtn BOCES	-	-	-	-
CDLS Tuition	-	-	-	-
Total CDLS Revenue	\$ 39,140	\$ -	\$ -	\$ -
Expenditures				
Instructional Program				
Educational Purch'd Svcs (1)	33,126	-	-	-
CDLS Instructional Salaries	-	-	-	-
CDLS Benefits	-	-	-	-
Purchased Courses	-	-	-	-
Total Instructional Program	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	-	-	-
Purchases Services**	2,500	-	-	-
Travel Expenses	-	-	-	-
Total General Admin	2,514	-	-	-

Statement of Financial Activities
September 30, 2017 25% of year completed



CDLS - 601, fund 14			Working	2017/18
YTD Actual	% budget	Amended Budget	1st Amnd 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 Budget	1st Amnd Budget	
Central Support Svcs 2800				
CDLS Tech Director***	-	-		
CDLS Benefits	-	-		
Tech Support Svcs ****	3,500	-		
Telephone Webconferencing	-	-		
Office Supplies/Printing	-	-		
Travel/Expenses	-	-		
Total Support Serv Central	3,500	-	-	-
Total Expenditures	39,140	-	-	-
Net Change to Fund Balance	\$ -	\$ -	\$ -	-

All Funds			2017/18
YTD Actual	% budget	1st Amnd Budget	
-	-	-	
-	-	-	
3,500	-	-	
-	-	-	
-	-	-	
-	-	-	
7,000	-	-	
42,640	-	-	
\$ (3,500)	-	\$ -	-

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

Cash Available Recons	
BoY Fund Bal / Deferred Rev	(83,700)
YTD Fund Bal / Deferred Rev	0
Current Rec/(Non-Def Liabs)	
Current Net Cash Available	(83,700)

* Billy Jo Vohs-Saunders	**Dan Morris	***Bridget Kreutzer
		****Teresa Yohan
BoY Fund Bal / Deferred Rev	46,132	
YTD Fund Bal / Deferred Rev	(39,140)	
Current Rec/(Non-Def Liabs)	0	
Current Net Cash Available	6,992	

(37,568)
(39,140)
0
(76,708)

Statement of Financial Activities

September 30, 2017

25% 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	6	-			6	-	-
Total iLC Revenue	\$ 6	-	\$ -	\$ -	\$ -	-	\$ -
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	6	-			6	-	-
Exec Council		-			-	-	-
iLC Office Supplies	-	-			-	-	-
iLC Advertising	-	-			-	-	-
Total General Admin Svcs	6	-	-	-	6	-	-

Statement of Financial Activities

September 30, 2017

25% 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	\$ -		\$ -	\$ -

iLC - 602, fund 22	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	6	-	-	-
Net Change to Fund Balance	\$ -		\$ -	\$ -

All Funds CY-YTD Actual	% budget	2017/18 1st Amend Budget
-	-	-
-	-	-
-	-	-
-	-	-
6		-
\$ (6)		\$ -

Cash Available Recons

BoY Fund Bal / Deferred Rev	(93,044)
YTD Fund Bal / Deferred Rev	0
Current Rec/(Non-Def Liabs)	0
Current Net Cash Available	(93,044)

BoY Fund Bal / Deferred Rev	(17,389.79)
YTD Fund Bal / Deferred Rev	(6.00)
Current Rec/(Non-Def Liabs)	-
Current Net Cash Available	(17,395.79)

(110,434)
(6)
0
(110,440)

Statement of Financial Activities
Revenue with Expense by Program Code

September 30, 2017

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



25% of year completed

CDLS - 601, fund 22	YTD Actual	Amended Budget
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Grant Revenue	YTD		
Mtn BOCES remittance	-	-	-
Revenue Balancing	39,140	-	-
Total Revenue	\$ 39,140	-	\$ -

iLC - 602, fund 22	YTD Actual	Amended Budget
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Grant Revenue	YTD		
Mtn BOCES remittance	-	-	-
Revenue Balancing	6	-	-
Total Revenue	\$ 6	-	\$ -

Total CEL Grant	YTD Actual	Amended Budget
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Grant Revenue	YTD		
Mtn BOCES remittance	-	-	-
Mtn BOCES admin, eval, rpt	-	-	-
Revenue Balancing	39,146	-	-
Total Revenue	\$ 39,146	-	\$ -

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

September 30, 2017

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



25% 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	14	-
Office Supplies	-	-
Purchased Services**	2,500	-
Advertising	-	-
Total General Admin	2,514	-
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	-	-
Office Supplies	-	-
Purchased Services	-	-
Advertising	-	-
Total General Admin Svcs	-	-
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	14	-
Office Supplies	-	-
Purchased Services**	2,500	-
Advertising	-	-
Total General Admin Svcs	2,514	-
School Admin - 2400		
Purchased Services	-	-
Total School Admin	-	-

Statement of Financial Activities
Revenue with Expense by Program Code

September 30, 2017

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



25% of year completed

CDLS - 601, fund 22	YTD Actual	Amended Budget
<u>Central Support Svcs 2800</u>		
Salaries ***	-	-
Benefits ***	-	-
Tech Support Svcs	3,500	-
LMS (Schoology) ****	-	-
Telephone Webconferencing	-	-
Office Supplies/Printing	-	-
Travel/Expenses	-	-
Total Central Support Serv	3,500	-
Total Expenditures	39,140	##### (0)

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	-	-

Total CEL Grant	YTD Actual	Amended Budget
<u>Central Support Svcs - 2800</u>		
Salaries ***	-	-
Benefits ***	-	-
Tech Support Svcs	3,500	-
LMS (Schoology) ****	-	-
Telephone Webconferencing	-	-
Office Supplies/Printing	-	-
Travel/Expenses	-	-
Total Central Support Serv	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	6,014	-

Net Change to Fund Balance	\$ -	\$ 0
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Net Change to Fund Balance	\$ 6	\$ -
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Net Change to Fund Balance	\$ 33,132	\$ -
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* Billy Jo Vohs-Saunders

** Dan Morris

*** Bridget Kreutzer

***** Judy Perez-Bauernschmidt

**** Teresa Yohan

