
Colorado Digital Board of Cooperative Education Services



FINANCIAL REPORT AS OF JUNE 30, 2017

Colorado Digital BOCES

High-Level Financial Trend

General Fund - Fund 10

June 30, 2017

100.0% of year completed



(All Dollars in 000's)	2013/14 Actual Results	2014/15 Actual Results	2015/16 Actual Results	2016/17 Approved Budget	2016/17 YTD Results	2016/17 Amended Working	2017/18 Working Amended	2017/18 H/(L) Change Wrk v 16/17 A	2017/18 Adopted Proposed	2017/18 H/(L) Change Amend v 17/18 Adopt
Funded Students (sFTE)	348.4	1,649.2	2,309.0	2,570.0	2,050.5	2,050.5	2,010.0	(40.5)	2,215.5	205.5
Contract Schools	348.4	1,649.2	2,110.5	2,020.0	1,845.0	1,845.0	2,010.0	165.0	2,010.0	0.0
Internal Schools	0.0	0.0	198.5	550.0	205.5	205.5	0.0	(205.5)	205.5	205.5
Per-Pupil Revenue (PPR)	6,070.28	6,423.90 5.825%	6,690.32 4.147%	6,795.02 1.565%	6,794.63	6,794.83 1.562%	7,017.87 3.29%	223.04	7,017.87 3.32%	-
Program Revenue	\$2,114.6	\$10,594.3	\$15,448.1	\$17,463.2	\$13,932.4 100.0%	\$13,932.8	\$14,105.9	\$173.1	\$15,548.1	\$1,442.2
Contract Schools	2,114.6	10,594.3	14,120.1	13,725.9	12,536.1	12,536.5	14,105.9	1,569.5	14,105.9	0.0
Internal Schools	0.0	0.0	1,328.1	3,737.3	1,396.3	1,396.3	0.0	(1,396.3)	1,442.2	1,442.2
Other Revenue	82.6	312.6	242.8	26.39 614.5%	357.1	58.1	320.0	261.9	320.0	-
Revenue Transfers			(81.7)	(41.4)	(14.8)	232.9	(8.6)	(241.4)	(5.0)	3.6
Net Revenue	2,197.3	10,906.9	15,609.2	17,448.2	14,274.7	14,223.8	14,417.4	193.6	15,863.1	1,445.7
Fund Balance Chg	(128.1)	(261.7)	(301.7)	(58.0)	(158.8)	131.9	(28.3)	(160.2)	(157.0)	(128.7)
Fund Balance (+TABOR)	(128.1)	(389.9)	(550.8)	(608.8)	(480.5)	(418.9)	(447.2)	(28.3)	(575.9)	(128.7)
Fund Bal % of Gross Rev	5.83%	3.57%	3.51%	3.48%	3.3627%	2.99%	3.10%	0.1%	3.6%	0.5%
Net Resource Available	2,069.1	10,645.2	15,307.5	17,390.2	14,115.8 98.3%	14,355.7	14,389.1	33.4	15,706.1	1,317.0
Administrative Fee Spend:	0.0	(289.7)	(474.0)	(514.4) 73%	(325.1)	(444.0)	(341.3)	(102.7)	(334.5)	(6.9)
as % of Contract Prog Rev	0.0%	2.7%	3.1%	2.9%	2.3%	3.2%	2.4%	-0.8%	2.2%	-0.3%
School Shared Cost Spen	(820.0)	(526.5)	(892.4)	(829.6) 99%	(964.2)	(970.3)	(828.5)	(141.7)	(946.3)	117.8
per pupil amount	2,354	319	386.48	322.81	470.24	473.18	412.21	(60.97)	427.14	14.93
Entity Cost Spends	0.0	(30.0)	(60.0)	(45.0) 99%	(59.2)	(60.0)	(30.0)	30.0	(60.0)	(30.0)
Contract School Svcs	(1,249.1) 3,586	(9,799.0) 5,942	(12,662.9) 6,000	(12,563.3) 6,219	(10,909.2) 5,913	(10,921.7) 5,920	(13,114.2) 6,524	2,192.5 604.9	(13,057.3) 6,496	(56.9) (28.3)
Internal School Spends	0.0	0.0	(1,218.2) 6,137	(3,437.8) 6,251	(1,858.1) 9,042	(1,959.7) 9,536	(75.0) 0	(1,884.7)	(1,308.0) 6,365	1,233.0
Total Expenses	(2,069.1)	(10,645.2)	(15,307.5)	(17,390.2)	(14,115.8) 98.3%	(14,355.7)	(14,389.1)	33.4	(15,706.1)	1,317.0
Net Resources in Progres:	0.0	0.0	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

June 30, 2017



		2016/17 Approved Budget	2016/17 YTD Results	2016/17 Amended Working	2017/18 Working Proposed	2017/18 Change Wrk v 16/17 A
Fund 22	CDBOCES - Fund 22 HB1345 Grant					
	Revenue	100.0	153.0	100.0	100.0	-
	Expense	(100.0)	(153.0)	(100.0)	(100.0)	-
	Net Revenue / (Expense)	0.0	0.0	0.0	0.0	0.0
Fund 22	CDBOCES - Fund 22 CEL Grant					
	Revenue	-	37.5	37.5	-	(37.5)
	Expense	-	(37.5)	(37.5)	-	37.5
	Net Revenue / (Expense)	0.0	0.0	0.0	0.0	0.0
	STEMsCO - Fund 13 general					
	Revenue	193.5	192.7	193.6	193.8	0.3
	Expense	(193.5)	(206.6)	(192.3)	(193.8)	(1.6)
	Net Revenue / (Expense)	0.0	(13.9)	1.3	0.0	(1.3)
Fund 22	STEMsCO - F22 GenCyber					
	Revenue	102.0	69.2	102.0	102.0	-
	Expense	(102.0)	(69.2)	(102.0)	(102.0)	-
	Net Revenue / (Expense)	0.0	0.0	0.0	0.0	0.0
	iLC - Fund 12 general					
	Revenue	-	(32.6)	-	-	-
	Expense	-	38.0	-	-	-
	Net Revenue / (Expense)	0.0	5.4	0.0	0.0	0.0
Fund 22	iLC - Fund 22 CEL Grant					
	Revenue	305.0	275.3	305.0	-	(305.0)
	Expense	(305.0)	(275.3)	(305.0)	-	305.0
	Net Revenue / (Expense)	0.0	0.0	0.0	0.0	0.0
	CDLS - Fund 14 general					
	Revenue	164.8	171.8	164.8	-	(164.8)
	Expense	(164.8)	(163.6)	(164.8)	-	164.8
	Net Revenue / (Expense)	0.0	8.3	0.0	0.0	0.0
Fund 22	CDLS - Fund 22 CEL Grant					
	Revenue	467.0	397.4	467.0	-	(467.0)
	Expense	(467.0)	(397.4)	(467.0)	-	467.0
	Net Revenue / (Expense)	0.0	0.0	0.0	0.0	0.0
Fund 22 Consolidated						
	Revenue	974.1	932.4	1,011.6	202.0	(809.5)
	Expense	(974.1)	(932.4)	(1,011.6)	(202.0)	809.5
	Net Revenue / (Expense)	0.0	0.0	0.0	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

June 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	\$ 243,968.04	-	(45,134.40)	-	198,833.64	(62,634.87)	26,533.73	(21,915.61)	21,093.92	(58,016.75)	140,816.89
First Bank - Additional Checking Accts	40,020.46	√ -	23,491.30	½ -	63,511.76	-	30,740.69	√ 4,525.82	√ 21,093.92	½ 56,360.43	119,872.19
Colotrust	346,313.88	½ -	-	½ -	346,313.88					-	346,313.88
Subtotal Cash Deposits	630,302.38	-	(21,643.10)	-	608,659.28	(62,634.87)	57,274.42	(17,389.79)	21,093.92	(1,656.32)	607,002.96
Interfund Receivables	41,850.00	-	-	-	41,850.00					-	41,850.00
Petty Cash	171.72				171.72					-	171.72
Deposits	435.00				435.00					-	435.00
Other Assets	-	-	-	41,850.00	41,850.00	-	-	-	-	(0.00)	41,850.00
Total Assets	672,759.10	-	(21,643.10)	41,850.00	692,966.00	(62,634.87)	57,274.42	(17,389.79)	21,093.92	(1,656.32)	691,309.68
LIABILITIES											
Accounts Payable	30,657.02		-	-	30,657.02	-				-	30,657.02
Accrued Salary and Benefits	161,587.14		15,560.88		177,148.02	2,997.72	11,142.80		1,294.52	15,435.04	192,583.06
PR Health Insurance Deductions	-		-		-					-	-
Def Rev HB 1345					-	(65,632.59)				(65,632.59)	(65,632.59)
Def Rev CEL-CDBOCES					-	-				-	-
Def Rev CEL-CDLS					-		46,131.62			46,131.62	46,131.62
Def Rev CEL-iLC					-			(17,389.79)		(17,389.79)	(17,389.79)
Def Rev STEMsCO Gen Cyber					-				19,799.40	19,799.40	19,799.40
Other Liabilities	-	-	-	41,850.00	41,850.00	-	-	-	-	-	41,850.00
Total Liabilities	192,244.16	-	15,560.88	41,850.00	249,655.04	(62,634.87)	57,274.42	(17,389.79)	21,093.92	(1,656.32)	247,998.72
FUND BALANCE											
Fund Bal - BoY Unrestricted	69,617.35	38,021.92	(30,332.19)	(8,266.59)	69,040.49					-	69,040.49
TABOR Reserve - CDBOCES gen	40,000.00		7,000.00		47,000.00					-	47,000.00
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	(69,102.41)	(38,021.92)	(13,871.79)	8,266.59	(112,729.53)	-	-	-	-	-	(112,729.53)
Other Net Change to Fund Balance	52,000.00	-	-	-	52,000.00	-	-	-	-	-	52,000.00
Total Fund Balance	480,514.94	-	(37,203.98)	0.00	443,310.96	-	-	-	-	-	443,310.96
Total Liabilities and Fund Balance	672,759.10	-	(21,643.10)	41,850.00	692,966.00	(62,634.87)	57,274.42	(17,389.79)	21,093.92	(1,656.32)	691,309.68
Aggregated Fund Balance Categories											
TABOR Reserve	388,000.00	-	-	-	388,000.00	-	-	-	-	-	388,000.00
Unrestricted	92,514.94	-	(37,203.98)	0.00	55,310.96	-	-	-	-	-	55,310.96

√ = balance agrees to bank statement

½ = sum of two item balances agrees to bank statement

COLORADO DIGITAL BOCES
Statement of Financial Activity
June 30, 2017

2016/17 actual sFTE 525.00 1,320.00 1,845.00
2016/17 budget sFTE 583.00 1,437.00 2,020.00 100.0% 1,845.00

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	Working Amended Budget	2016/17 Amended	2016/17 Amended	2016/17 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		-		3,567,181	8,968,912	12,536,092	100%	12,536,461	#		12,536,461.35
Admin Services (w/ contract schools)		417,972		(107,015)	(269,067)	41,889		417,984	#	417,983.97	(376,093.84)
School Shared Services (w/ contract schools)			970,253	(248,419)	(624,596)	97,238	169,127	969,196	#	969,196.26	(873,017.10)
Entity Services			60,000	(15,000)	(15,000)	30,000		60,000	#	60,000.00	(30,000.00)
External Service Contracts		10,596				10,596	50%	21,050	#	21,050.00	-
Interest & Other Revenue		11,983				11,983	240%	5,000	#	5,000.00	-
Total General Fund		440,550	1,030,253	3,196,746	8,060,248	12,727,798	91%	13,994,892	#	444,033.97	11,257,350.41
Internal Transfers - Special Project Invest		(344,567)				(344,567)	125%	(248,732)	#	(248,731.86)	
Internal Transfers - TABOR release		(131,879)				(131,879)		(131,879)	#	(131,879.23)	
Internal Transfers - K12 add'l svcs				(130,491)	(236,171)	(366,662)	100%	(310,466)	#		(310,465.76)
Internal Transfers - K12 SPED subcontract						-		(56,197)	#		(56,196.60)
Federal Impact Aid		1,815				1,815	172%	1,057	#	1,057.02	
ECEA Revenue			271,250			271,250					
Read Act Revenue		-			30,494	30,494	98%	31,000	#		31,000.00
Total CD BOCES Revenue		\$ (34,082)	\$ 1,301,503	\$ 3,066,255	\$ 7,854,572	\$ 12,188,248	92%	13,294,475	#	63,422.88	10,921,688.05
Expenditures		EoY Min. Fund Balance Projection		92,000.00	236,000.00	429,000.00		-			
Instructional Program											
Educational Purchased Services		35,274	18,268	3,055,881	7,797,994	10,907,417	100%	10,899,122	#	30,000.00	10,854,122.17
SPED Oversight Purchased Services		-	-	10,374	26,083	36,457	100%	36,566	#		36,565.88
Contract School Costs				1,896	16,972	18,867	1%	1,279,111	#	(31,000.00)	31,000.00
Total Instructional Expenses		35,274	18,268	3,068,151	7,841,049	10,962,742	90%	12,214,799	#	(1,000.00)	10,921,688.05
Student Support Services - 2100											
Assessment and Data Salary		-	159,067			159,067	100%	158,789	#	158,789.48	-
Staff Benefits		-	43,604			43,604	106%	40,994	#	40,994.20	-
Student Assessments		-	17,478			17,478	70%	25,000	#	25,000.00	-
Total Student Support Services		-	220,149	-	-	220,149	98%	224,784	#	-	-


COLORADO DIGITAL BOCES
Statement of Financial Activity
June 30, 2017

2016/17 actual sFTE 525.00 1,320.00 1,845.00
2016/17 budget sFTE 583.00 1,437.00 2,020.00 100.0% 1,845.00

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	Working Amended Budget		2016/17 Amended	2016/17 Amended	2016/17 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			19,675			19,675	68%	28,800	#		28,800.00	-
Voc Ed Benefits			3,628			3,628	121%	3,007	#		3,006.72	-
Staff Development		-	23,202			23,202	93%	25,000	#		25,000.00	-
Total Instructional Support		-	46,505	-	-	46,505	82%	56,807	#	-	56,806.72	-
General Administration -2300		4.9%	95.1%							5.0%	95.0%	
Salaries		15,676	301,257			316,933	103%	308,598	#	15,429.88	293,167.80	-
Benefits		3,739	79,798			83,537	97%	85,935	#	4,296.76	81,638.44	-
D49 Purchased Services		2,460				2,460	62%	4,000	#	4,000.00		-
Purchased Professional Services		7,792	132,468			140,260	134%	105,000	#	8,000.00	97,000.00	-
Travel and Registration		35,564				35,564	142%	25,000	#	25,000.00		-
Office Supplies		5,559				5,559	111%	5,000	#	5,000.00		-
Furniture and Equipment		60				60	6%	1,000	#	1,000.00		-
Special projects		7,185				7,185		1,537	#	1,536.59		-
Marketing & Advertising		21,243				21,243						
Audit		12,925				12,925	112%	11,500	#	11,500.00		-
Legal Services		8,034	59,226			67,260	112%	60,000	#	-	60,000.00	-
Dues and Fees		9,523				9,523	95%	10,000	#	10,000.00		-
Total General Admin Services		129,760	572,749	-	-	702,509	114%	617,569	#	85,763.23	531,806.24	-
School Administration-2400												
Salaries			74,442			74,442	70%	106,151	#		106,150.96	-
Benefits			19,618			19,618	70%	27,831	#		27,830.68	-
Total School Admin Services		-	94,059	-	-	94,059	70%	133,982	#	-	133,981.64	-
Business Services - 2500												
Salaries		29,358				29,358	109%	26,990	#	26,989.96		
Benefits		6,130				6,130	113%	5,424	#	5,423.92		
Bank Fees & Suspense		18,513				18,513	926%	2,000	#	2,000.00		-
Printing		243				243	30%	800	#	800.00		-
Postage		586				586	73%	800	#	800.00		-
Supplies		2,684				2,684	537%	500	#	500.00		
Dues and Fees		10,636				10,636	97%	11,000	#	11,000.00		
Total Business Services		68,150	-	-	-	68,150	143%	47,514	#	47,513.88	-	-

COLORADO DIGITAL BOCES
Statement of Financial Activity
June 30, 2017

2016/17 actual sFTE 525.00 1,320.00 1,845.00
2016/17 budget sFTE 583.00 1,437.00 2,020.00 100.0% 1,845.00

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	Working Amended Budget
Operation and Maintenance of Plant 2600								
Security Services		631				631	90%	700
Utilities		1,303				1,303	87%	1,500
Custodial Services		1,800				1,800	60%	3,000
Repair and Maintenance		143				143	10%	1,400
Building Lease		39,657				39,657	103%	38,600
Total Operations and Maintenance		43,533	-	-	-	43,533	96%	45,200
Support Services - Central - 2800								
Tech Support Services		34,939	35,050			69,989	175%	40,000
Unemployment		5,144				5,144	191%	2,700
Liability Insurance		-	25,039			25,039	100%	25,000
Workers Comp		-	11,385			11,385	108%	10,500
SPED Telephone			-			-	-	-
Telephone		8,316	240			8,556	114%	7,500
Total Support Services		48,399	71,714	-	-	120,113	140%	85,700
Total Expenses		325,116	1,023,444	3,068,151	7,841,049	12,257,759	91%	13,426,354
		166%	99%	100%				
Net Operating Change to Fund Balance		\$ (359,198)	\$ 278,060	\$ (1,896)	\$ 13,523	\$ (69,511)		(131,879)

(227,318.51)

-	-	-	-
158.55	499.12		
	90%		

2016/17 Amended	2016/17 Amended	2016/17 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		-
# 2,625.00	25,000.00	-
# 7,500.00	7,875.00	-
# 17,825.00	67,875.00	-
# 195,302.11	1,030,253.28	10,921,688.05
# (131,879.23)	-	-

PPExp
502.44 gross
473.18 less entity
473.1788734 for pricing
a l
ne
TA

COLORADO DIGITAL BOCES
Statement of Financial Activity
June 30, 2017



95.50 <- sFTE -> 95.50 350.00 (95.50)

of year completed 100%

	7	RMDA- Location 520 Fund 10	% spent YTD	2016/17 Amended Budget	Approved Budget	2017/18 Proposed Budget	2017/18 H/(L) Change from PY Amended
Revenue		YTD	PPR->	6,794.83	6,795.02	7,017.87	223.04
Program Revenue		648,887	100%	648,906	2,378,257	0	(648,906)
Admin Fee + OSSC + entity		(79,655)	100%	(79,656)	(214,114)	0	79,656
Other Revenue		12,891	-			0	0
CDBOCES Special Project Investment		163,253	118%	138,554		37,500	(101,054)
Internal Transfers (K12 add'l svcs)		155,233	100%	155,233			(155,233)
Internal Transfers (K12 SPED subcontract)		56,197	100%	56,197			(56,197)
Internal Transfers (+ TABOR release)		84,457	100%	84,457	38,847		(84,457)
Total Revenue		\$ 1,041,262	104%	1,003,691	2,202,990	37,500	(966,191)

Expenditures				31,000.00			
Instructional Program							
Instructional Salaries		239,501	94%	254,883	362,945	0	(254,883)
SPED Salary		27,530	40%	69,416	56,167	0	(69,416)
Instructional Benefits		67,979	100%	67,829	96,587	0	(67,829)
SPED Benefits		8,739	38%	23,139	10,847	0	(23,139)
Shared Ed Staff			-	38,863	150,000	0	(38,863)
Curriculum Content Svcs		39,724	218%	18,200	68,600	48,325	30,125
Educational Purchased Svcs (CCE, DE)		279,668	174%	160,725	683,300	(48,325)	(209,050)
Total Instructional Expenses		663,141	105%	633,055	1,428,446	0	(633,055)

Student Support Services - 2100							
Salaries		64,500	154%	42,011	174,020	0	(42,011)
Benefits		13,024	140%	9,331	50,554	0	(9,331)
SPED Oversight Purch Svc		1,887	95%	1,986		0	(1,986)
Student Technology & Access			-		154,000	0	0
Graduation, Pupil Activities		917	17%	5,457	20,000	0	(5,457)
Assessments		180	2%	8,049	29,500	0	(8,049)
Total Student Support Services		80,508	120%	66,835	428,074	0	(66,835)

Instructional Staff Support - 2200							
Staff Development		10,974	137%	8,000	56,000	0	(8,000)
Total Instructional Support		10,974	137%	8,000	56,000	0	(8,000)

General Administration -2300							
Marketing and Enroll Svcs		55,220	85%	65,000	15,000	0	(65,000)
Travel & Registration		2,485				0	0
Legal				93	0	0	(93)
Total General Admin Services		57,705	89%	65,093	15,000	0	(65,093)



110.00 <- sFTE -> 110.00

		MVV- Location 510 Fund 10	% spent YTD	2016/17 Amended Budget
		YTD	PPR->	6,794.83
		747,409	100%	747,431
		(89,472)	100%	(89,473)
		534	-	-
		184,025	193%	95,377
		155,233	100%	155,233
			-	-
		47,422	100%	47,422
		\$ 1,045,152	109%	955,991

				29,000.00
		193,248	80%	240,916
		44,252	162%	27,268
		53,374	96%	55,808
		13,259	146%	9,089
		12,281	32%	38,863
		7,567	30%	25,000
		227,939	155%	147,400
		551,920	101%	544,345

		151,860	251%	60,478
		37,532	227%	16,567
		2,174	99%	2,193
		385	38%	1,010
		2,281	30%	7,700
		-	-	7,700
		194,231	203%	95,648

		10,911	136%	8,000
		10,911	136%	8,000

		52,816	81%	65,000
		3,977		
			-	
		56,794	87%	65,000



205.50 <- sFTE -> 205.50

		CDBOCES Internal Schools	% spent YTD	2016/17 Amended Budget
		YTD	PPR->	6,794.83
		1,396,296	100%	1,396,338
		(169,127)	100%	(169,129)
		13,425	-	-
		347,278	148%	233,932
		310,466	100%	310,466
		56,197	100%	56,197
		131,879	100%	131,879
		\$ 2,086,414	106%	\$ 1,959,682

				60,000.00
		432,749	87%	495,799
		71,782	74%	96,684
		121,353	98%	123,638
		21,997	68%	32,228
		12,281	16%	77,727
		47,291	109%	43,200
		507,608	165%	308,125
		1,215,061	103%	1,177,400

		216,360	211%	102,489
		50,556	195%	25,898
		4,061	97%	4,179
		385	38%	1,010
		3,198	24%	13,157
		180	1%	15,749
		274,739	169%	162,483

		21,885	137%	16,000
		21,885	137%	16,000

		108,037	83%	130,000
		6,462		-
		-		93
		114,499	88%	130,093

COLORADO DIGITAL BOCES
Statement of Financial Activity
June 30, 2017



95.50 <- sFTE -> 95.50 350.00 (95.50)

of year completed 100%

	RMDA- Location 520 Fund 10	% spent YTD	2016/17 Amended Budget	Approved Budget	2017/18 Proposed Budget	2017/18 H/(L) Change from PY Amended
School Administration-2400						
Salaries	94,620	87%	108,679	85,000	0	(108,679)
Benefits	26,149	179%	14,612	25,500	0	(14,612)
Printing					0	0
Purchased Services	4,208	49%	8,667	16,667	0	(8,667)
Office Equipment	497	17%	3,000	10,000	0	(3,000)
Office Supplies	3,777	45%	8,333	8,333	0	(8,333)
Total School Administration	129,250	90%	143,290	145,500	0	(143,290)
Business Services - 2500						
Other Office Expenses		-		(22,863)	37,500	37,500
Printing	1,596	32%	5,000	60,500	0	(5,000)
Total Business Services	1,596	32%	5,000	37,637	37,500	32,500
Operation and Maintenance of Plant 2600						
Other Bldg Services	528.00	7%	7,500	35,000	0	(7,500)
Building Lease	37,275.55	93%	40,000	40,000	0	(40,000)
Total Operations and Maintenance	37,804	80%	47,500	75,000	0	(47,500)
Support Services - Central - 2800						
Tech Support Services	40,633	141%	28,918	0	0	(28,918)
Unemployment					0	0
SPED Telephone		-	1,000	8,333	0	(1,000)
Telephone	16,198	324%	5,000	9,000	0	(5,000)
Sub-total Support Serv Central	56,831	163%	34,918	17,333	0	(34,918)
Total Expenses	1,037,809	103%	1,003,691	2,202,990	37,500	(966,191)
Net Operating Change to Fund Balance	3,453		0	0	0	0



110.00 <- sFTE -> 110.00

	MVV- Location 510 Fund 10	% spent YTD	2016/17 Amended Budget
	103,872	96%	108,670
	29,242	86%	34,099
			1,000
	1,358	45%	3,000
	459	23%	2,000
	3,200	64%	5,000
	138,131	90%	153,769
		-	-
	2,429	49%	5,000
	2,429	49%	5,000
	528	7%	7,500
	37,276	93%	40,000
	37,804	80%	47,500
	38,621	126%	30,728
	275		-
	-	-	1,000
	17,081	342%	5,000
	55,977	152%	36,728
	1,048,196	110%	955,991
	(3,045)		0



205.50 <- sFTE -> 205.50

	CDBOCES Internal Schools	% spent YTD	2016/17 Amended Budget
	198,492	91%	217,349
	55,391	114%	48,711
	-		1,000
	5,566	48%	11,667
	956	19%	5,000
	6,976	52%	13,333
	267,381	90%	297,060
	-	-	-
	4,025	40%	10,000
	4,025	40%	10,000
	1,056	7%	15,000
	74,551	93%	80,000
	75,607	80%	95,000
	79,254	133%	59,646
	275		-
	-	-	2,000
	33,279	333%	10,000
	112,808	157%	71,646
	2,086,006	106%	1,959,682
	409		0

Statement of Financial Activities

June 30, 2017



STEMSCO - 600			2016/17 Amended Budget	2016/17 Approved Budget	2017/18 Proposed Budget
Fund 13	100%				
Stemsco Revenue YTD					
Transfer Stripes	2,232	74%	3,000	3,000	2,750
Partner Dues	175,653	100%	175,653	175,653	182,152
Internal Transfers	14,800	100%	14,800	14,800	8,559
Donations/other	-	-	100	50	50
Total Stemsco Revenue	\$ 192,684	100%	\$ 193,553	\$ 193,503	\$ 193,511
Expenditures					
General Admin -2300					
Purchased Professional Svcs	65,513	102%	63,950	136,500	-
Travel and Registration	3,089	165%	1,869	1,869	1,869
Stemsco Office Supplies	2,203	56%	3,916	3,916	3,916
Other Stemsco expenses	-	-	1,366	1,366	1,366
Total General Admin	70,805	100%	71,102	143,652	7,152
Support Services					
Salaries	103,198	113%	91,000	34,300	170,800
Benefits	27,590	113%	24,350	9,850	9,850
Purchased Professional Svcs	1,431	239%	600	600	600
Supplies & Fees	12	10%	121	21	29
Total Business Services	132,231	114%	116,071	44,771	181,279
Central Support - 2800					
Tech Services	2,208	86%	2,580	2,580	2,580
Telephone	1,312	52%	2,500	2,500	2,500
Total Central Support	3,520	69%	5,080	5,080	5,080
Total Expenses	206,556	107%	192,252	193,503	193,511
Net Op Change to Fund Bal	\$ (13,872)		\$ 1,300	\$ 0	\$ 0

BoY Fund Balance (30,332)

CY Chg to Fund Balance (13,872)

EoY Fund Balance (44,204)

CDBOCES Grants Location 600 & 613		YTD Fund 22	2016/17 Amended Budget	2017/18 Proposed Budget
STEMsCO - GenCyber Rev	89,036	102,042	102,042	
STEMsCO - GenCyber Rev Bal	(19,799)			
STEMsCO - GenCyber Exp	69,237	102,042	102,042	
STEMsCO - GenCyber Exp				
Net Grant Rev/(Exp)	\$ 0	\$ 0	\$ 0	
=====				
HB1345 BOCES Grant Rev	87,394	100,000	100,000	
HB1345 BOCES Grant Rev Bal	65,633			
HB1345-Staff Dev Exp	153,026	100,000	100,000	
HB1345-Other Exp		-		
Net Grant Rev/(Exp)	\$ 0	\$ 0	\$ 0	
=====				
CDBOCES CEL Rev	37,500	37,500		0
CDBOCES - CEL Rev Bal	-			0
CDBOCES - CEL Exp	37,500	37,500		0
Net Grant Rev/(Exp)	\$ 0	\$ 0	\$ 0	
=====				
Net Op Change to Fund Bal	\$ 0	\$ 0	\$ 0	



Statement of Financial Activities

June 30, 2017

100% of year completed



CDLS - 601, fund 14	YTD Actual	% budget	Working Amended Budget	Approved Budget
CDLS Revenue				
Mtn BOCES				
CDLS Tuition	156,738	95%	164,754	164,754
CDLS Grant Management	15,087	-		
Total CDLS Revenue	\$ 171,825	104%	\$164,754	\$ 164,754
Expenditures				
Instructional Program				
Educational Purch'd Svcs (1)	160,341	97%	164,754	164,754
CDLS Instructional Salaries	-	-		
CDLS Benefits	-	-		
Purchased Courses	-	-		
Total Instructional Program	160,341	97%	164,754	164,754
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	2,576	-		
Office Supplies	641	-		
Purchases Services	-	-		
Program Eval	-	-		
Total General Admin	3,217	-	-	-

CDLS - 601, fund 22	YTD Actual	% budget	Working Amended Budget	Approved Budget	Last Year FY Actual	Last Year YTD Actual	All Funds YTD Actual	% budget	All Funds Budget
Grant Revenue									
Mtn BOCES	415,000	100%	415,000	415,000	312,427	312,427	415,000	100%	415,000
Revenue Balancing	(17,650)	(34%)	52,021	52,021	(28,482)	(28,482)	156,738	95%	164,754
Total CDLS Revenue	\$ 397,350	85%	\$ 467,021	\$ 467,021	\$ 283,945	\$ 283,945	\$ 569,175	90%	\$ 631,775
Expenditures									
Instructional Program									
Educational Purch'd Svcs (1)	123,799	130%	95,246	95,246			284,140	109%	260,000
CDLS Instructional Salaries	-	-	21,754	21,754			-	-	21,754
CDLS Benefits	-	-					-	-	-
Purchased Courses	74,443	78%	95,485	95,485	96,872	96,872	74,443	78%	95,485
Total Instructional Program	198,242	93%	212,485	212,485	96,872	96,872	358,583	95%	377,239
Student Support Svcs - 2100									
Salaries *	55,208	100%	55,100	55,100	53,600	53,600	55,208	100%	55,100
Benefits	11,511	104%	11,020	11,020	10,827	10,827	11,511	104%	11,020
Assessments	-	-					-	-	-
Total Student Support	66,719	101%	66,120	66,120	64,427	64,427	66,719	101%	66,120
Instructional Staff Support Services - 2200									
On line course PD/needs assess	-	-	4,000	4,000			-	-	4,000
Staff Development	2,974	74%	4,000	4,000			2,974	74%	4,000
Total Instructional Staff Supt	2,974	37%	8,000	8,000	-	-	2,974	37%	8,000
General Admin -2300									
Advertising	-	-			723	723	-	-	-
Office Supplies	-	-			173	173	2,576	-	-
Exec Council	-	-					641	-	-
Purchases Services**	35,976	37%	96,000	96,000	31,263	31,263	35,976	37%	96,000
Travel Expenses	(2,540)	-	-		896	896	(2,540)	-	-
Total General Admin	33,436	35%	96,000	96,000	33,054	33,054	36,653	38%	96,000

Statement of Financial Activities

June 30, 2017

100% of year completed



CDLS - 601, fund 14		%	Working	Approved
YTD Actual	budget		Amended	Budget
Central Support Svcs 2800				
CDLS Tech Services Director	-			
CDLS Benefits	-			
Tech Support Services	-			
	-			
Telephone	-			
Total Support Serv Central	-		-	-
Total Expenditures	163,558	99%	164,754	164,754
Net Change to Fund Balance	\$ 8,267		\$ -	\$ -

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

Cash Available Recons

BoY Fund Bal / Deferred Rev	(3,267)
YTD Fund Bal / Deferred Rev	(6,821)
Current Rec/(Non-Def Liabs)	
Current Net Cash Available	(10,087)

CDLS - 601, fund 22		%	Working	Approved	Last Year	Last Year
YTD Actual	budget		Amended	Budget	FY Actual	YTD Actual
Central Support Svcs 2800						
CDLS Tech Director***	55,208	100%	55,100	55,100	53,600	53,600
CDLS Benefits	11,511	104%	11,020	11,020	10,827	10,827
Tech Support Svcs ****	28,675	221%	13,000	13,000	25,164	25,164
Telephone Webconferencing	-		2,500	2,500		
Office Supplies/Printing	-		1,046	1,046		
Travel/Expenses	585	33%	1,750	1,750	-	-
Total Support Serv Central	95,979	114%	84,416	84,416	89,591	89,591
Total Expenditures	397,350	85%	467,021	467,021	283,945	283,945
Net Change to Fund Balance	\$ -		\$ -	\$ -	\$ -	\$ -

* Billy Jo Vohs-Saunders

**Dan Morris

***Bridget Kreutzer

****Teresa Yohan

BoY Fund Bal / Deferred Rev	28,482
YTD Fund Bal / Deferred Rev	17,650
Current Rec/(Non-Def Liabs)	0
Current Net Cash Available	46,132

All Funds	%	All Funds
YTD Actual	budget	Budget
55,208	100%	55,100
11,511	104%	11,020
28,675	221%	13,000
-	-	2,500
-	-	1,046
585	33%	1,750
124,654	148%	84,416
589,584	93%	631,775
\$ (20,408)	-	\$ -

25,215
10,829
0
36,044

Statement of Financial Activities

June 30, 2017

100% of year completed



iLC - 602, fund 12	CY-YTD Actual	% budget	Working Amended Budget	Approved Budget
iLC Revenue				
Membership Dues	-	-		
Other	(32,598)	-		
Conf Registration	-	-		
Contracted Services	-	-		
Total iLC Revenue	\$ (32,598)	-	\$ -	\$ -
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	195	-		
iLC VISA Exp	703	-		
Exec Council	-	-		
iLC Office Supplies	-	-		
iLC Advertising	-	-		
Total General Admin Svcs	898	-	-	-

iLC - 602, fund 22	CY-YTD Actual	% budget	Working Amended Budget	Approved Budget	Last Year FY Actual	Last Year YTD Actual	All Funds CY-YTD Actual	% budget	All Funds Budget
Grant Revenue									
Mtn BOCES	267,500	88%	305,000	305,000	148,373	148,373	234,902	77%	305,000
Revenue Balancing	7,787	-	-	-	9,603	9,603	7,787	-	-
Total iLC Revenue	\$ 275,287	90%	\$ 305,000	\$ 305,000	\$ 157,976	\$ 157,976	\$ 234,902	77%	\$ 305,000
Expenditures									
Instructional Program - 0010									
Instructional Purchased Svcs	16,802	43%	39,064	39,064	35,523	35,523	16,802	43%	39,064
Total Instructional	16,802	43%	39,064	39,064	35,523	35,523	16,802	43%	39,064
Instructional Staff Support Services - 2200									
iLC Purchased Services	209,847	640%	32,769	32,769	28,914	28,914	209,847	640%	32,769
iLC Professional Dev	-	-	-	-	-	-	-	-	-
Tech Data Services	-	-	-	-	-	-	-	-	-
Total Instructional Support	209,847	640%	32,769	32,769	28,914	28,914	209,847	640%	32,769
General Administration Support -2300									
iLC Salaries	8,833	5%	183,987	183,987	31,800	31,800	8,833	5%	183,987
iLC Benefits	2,138	33%	6,430	6,430	7,816	7,816	2,138	33%	6,430
iLC Travel and Registrat	1,746	51%	3,442	3,442	8,365	8,365	1,746	51%	3,442
Conference Expenses	3,264	36%	9,084	9,084	10,894	10,894	3,459	38%	9,084
iLC VISA Exp & Bank Fees	6	-	-	-	-	-	709	-	-
Exec Council	-	-	-	-	-	-	-	-	-
iLC Office Supplies	1,008	34%	3,000	3,000	2,835	2,835	1,008	34%	3,000
iLC Advertising	-	-	-	-	-	-	-	-	-
Total General Admin Svcs	16,996	8%	205,943	205,943	61,710	61,710	17,894	9%	205,943

Statement of Financial Activities

June 30, 2017

100% of year completed



iLC - 602, fund 12	CY-YTD Actual	% budget	Working Amended Budget	Approved Budget
iLC School Admin - 2400				
iLC Purchased Services				
Total School Admin	-	-	-	-
Central Support Svcs - 2800				
Tech Support Services	-	-		
Telephone	4,526	-		
Total Central Support Serv	4,526	-	-	-
Total iLC Expenditures	5,424	-	-	-
Net Change to Fund Balance	\$ (38,022)		\$ -	\$ -

Cash Available Recons

BoY Fund Bal / Deferred Rev	20,612
YTD Fund Bal / Deferred Rev	(38,022)
Current Rec/(Non-Def Liabs)	0
Current Net Cash Available	(17,410)

iLC - 602, fund 22	CY-YTD Actual	% budget	Working Amended Budget	Approved Budget	Last Year FY Actual	Last Year YTD Actual
iLC School Admin - 2400						
iLC Purchased Services	23,351	90%	25,853	25,853	25,750	25,750
Total School Admin	23,351	90%	25,853	25,853	25,750	25,750
Central Support Svcs - 2800						
Tech Support Services	8,292	605%	1,371	1,371	6,020	6,020
Telephone	-	-	-	-	60	60
Total Central Support Serv	8,292	605%	1,371	1,371	6,080	6,080
Total iLC Expenditures	275,287	90%	305,000	305,000	157,976	157,976
Net Change to Fund Balance	\$ -		\$ -	\$ -	\$ -	\$ -

BoY Fund Bal / Deferred Rev	(9,603.21)
YTD Fund Bal / Deferred Rev	(7,786.58)
Current Rec/(Non-Def Liabs)	-
Current Net Cash Available	(17,389.79)

All Funds CY-YTD Actual	% budget	All Funds Budget
23,351	90%	25,853
23,351	90%	25,853
8,292	605%	1,371
4,526	-	-
12,817	935%	1,371
280,710		305,000
\$ (45,809)		\$ -

11,009
(45,809)
0
(34,799)

Statement of Financial Activities
Revenue with Expense by Program Code



June 30, 2017

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	415,000	100%	415,000
		-	
Revenue Balancing	(17,650)	(34%)	52,021
Total Revenue	\$ 397,350	96%	\$ 415,000

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

Grant Revenue	YTD		
Mtn BOCES remittance	267,500	88%	305,000
		-	
Revenue Balancing	7,787	-	-
Total Revenue	\$ 275,287	-	\$ -

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

Grant Revenue	YTD		
Mtn BOCES remittance	682,500	95%	720,000
Mtn BOCES admin, eval, rpt		-	-
Revenue Balancing	(9,863)	(19%)	52,021
Total Revenue	\$ 672,637	-	\$ -

Grant Expenditures			
<u>Instructional Program - 0010</u>			
Educational Purchased Svcs	123,799	-	
Instructional Salaries	-	-	
Benefits	-	-	
Purchased Courses	74,443	78%	95,485
Total Instructional Program	198,242	208%	95,485
<u>Student Support Svcs - 2100</u>			
Salaries *	55,208	100%	55,100
Benefits *	11,511	104%	11,020
Assessments	-	-	-
Total Student Support	66,719	101%	66,120

Grant Expenditures			
<u>Instructional Program - 0010</u>			
Educational Purchased Svcs	-	-	
Instructional Salaries	-	-	
Benefits	-	-	
Instructional Purchased Svcs	16,802	-	-
Total Instructional	16,802	-	-
<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	91,245	96%	95,485
Total Instructional	91,245	96%	95,485
<u>Student Support Svcs - 2100</u>			
Salaries *	55,208	100%	55,100
Benefits *	11,511	104%	11,020
Assessments	-	-	-
Total Student Support	66,719	101%	66,120

Statement of Financial Activities
Revenue with Expense by Program Code



June 30, 2017

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	-	4,000
Professional Dev	-	-
Staff Development	-	4,000
Tech Data Services	-	-
Total Instructional Support	-	8,000
General Administration Support -2300		
Salaries	-	-
Benefits	-	-
Travel and Registrat	(2,540)	-
Conference Expenses	-	-
Exec Council	-	-
Office Supplies	-	-
Purchased Services**	35,976	37% 96,000
Advertising	-	-
Total General Admin	33,436	35% 96,000
School Admin - 2400		
Purchased Services	-	-
Total School Admin	-	-

iLC - 602, fund 22	YTD Actual	Amended Budget
Instructional Staff Support Services - 2200		
Purchased Services	209,847	-
Professional Dev	-	-
Staff Development	-	-
Tech Data Services	-	-
Total Instructional Support	209,847	-
General Administration Support -2300		
Salaries *****	8,833	-
Benefits *****	2,138	1% 183,987
Travel and Registrat	1,746	27% 6,430
Conference Expenses	3,264	95% 3,442
Exec Council	-	-
Office Supplies	1,008	-
Purchased Services	-	-
Advertising	-	-
Total General Admin Svcs	16,990	9% 193,859
School Admin - 2400		
Purchased Services	23,351	-
Total School Admin	23,351	-

Total CEL Grant	YTD Actual	Amended Budget
Instructional Staff Support Services - 2200		
Purchased Services	209,847	##### 4,000
Professional Dev	-	-
Staff Development	-	4,000
Tech Data Services	-	-
Total Instructional Support	209,847	##### 8,000
General Administration Support -2300		
Salaries *****	8,833	-
Benefits *****	2,138	1% 183,987
Travel and Registrat	(794)	(12%) 6,430
Conference Expenses	3,264	95% 3,442
Exec Council	-	-
Office Supplies	1,008	-
Purchased Services**	35,976	37% 96,000
Advertising	-	-
Total General Admin Svcs	50,426	17% 289,859
School Admin - 2400		
Purchased Services	23,351	-
Total School Admin	23,351	-

Statement of Financial Activities
Revenue with Expense by Program Code



June 30, 2017

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

100% of year completed

CDLS - 601, fund 22	YTD Actual		Amended Budget
Central Support Svcs 2800			
Salaries ***	55,208	100%	55,100
Benefits ***	11,511	104%	11,020
Tech Support Svcs	28,675	221%	13,000
LMS (Schoolology) ****	-	-	-
Telephone Webconferencing	-	-	2,500
Office Supplies/Printing	-	-	1,046
Travel/Expenses	585	33%	1,750
Total Central Support Serv	95,979	114%	84,416
Total Expenditures	394,376	113%	350,021

Net Change to Fund Balance	\$ 2,974	\$ 64,979
-----------------------------------	-----------------	------------------

iLC - 602, fund 22	YTD Actual		Amended Budget
Central Support Svcs - 2800			
Salaries	-	-	-
Benefits	-	-	-
Tech Support Services	8,292	-	-
LMS (Schoolology) ****	-	-	-
Telephone Webconferencing	-	-	-
Office Supplies/Printing	-	-	-
Travel/Expenses	-	-	-
Telephone	-	-	1,371
Total Central Support Serv	8,292	605%	1,371
Total Expenditures	275,281	141%	195,230

Net Change to Fund Balance	\$ 6	\$ (195,230)
-----------------------------------	-------------	---------------------

Total CEL Grant	YTD Actual		Amended Budget
Central Support Svcs - 2800			
Salaries ***	55,208	100%	55,100
Benefits ***	11,511	104%	11,020
Tech Support Svcs	36,967	284%	13,000
LMS (Schoolology) ****	-	-	-
Telephone Webconferencing	-	-	2,500
Office Supplies/Printing	-	-	1,046
Travel/Expenses	585	19%	3,121
Total Central Support Serv	104,270	122%	85,787
Other Expenses - Mtn BOCES			
Program Administration			9,600
Program Evaluation & Reporting			9,600
Total Program Admin, Eval, Rptng			19,200
Total Expenditures	545,857	100%	545,251

Net Change to Fund Balance	\$ 126,779	\$ (545,251)
-----------------------------------	-------------------	---------------------

* Billy Jo Vohs-Saunders

** Dan Morris

*** Bridget Kreutzer

***** Judy Perez-Bauernschmidt

**** Teresa Yohan

