



Board of Cooperative Educational Services
www.cboces.org

“Through collaboration, CBOCES will provide value-added resources that enrich educational opportunities for all students.”

BOARD OF DIRECTORS REGULAR MEETING AGENDA

Date

November 18, 2021

5:30 PM Dinner

6:30 PM Regular Meeting

Location

CBOCES Office

Lower Level Boardroom

2020 Clubhouse Drive

Greeley, CO 80634

Board of Directors

Riste Capps, RE-1 Valley SD

Laura Case, Estes Park SD R-3

Kim Chacon, Weld County SD RE-1

Audrey Clary, Eaton SD RE-2

Mary Clawson, Weld RE-9 SD

Dianne Cox, Brush SD RE-2J

Doug Duggan, Pawnee SD RE-12

Katie Ford, Briggsdale School

Eric Gonzalez, Wiggins SD RE-50J

Nancy Hopper, Morgan County SD RE-3

Nancy Kugler, Prairie SD RE-11J

Mindy Marshall, Platte Valley SD RE-7

Paula Peairs, St. Vrain Valley Schools

Kathy Wood, Weldon Valley SD RE-20J

Michael Wailes, Weld RE-5J

Administration

Dr. Randy Zila, Executive Director

Terry Buswell, Assistant Executive Director

Erich Dorn, Assistant Business Services Director

Maria Castillo-Saenz, Federal Programs Director

Mark Rangel, Innovative Education Services Director

Jocelyn Walters, Special Education Director

1.0 Opening of Meeting – 6:30 PM

1.1 Call to Order

1.2 Roll Call

1.3 Introductions/District Updates

1.4 Approval of Agenda

1.5 Approval of Minutes – September 16, 2021

1.6 Public Participation

Time parameters – Three minutes per speaker; 20 minutes total for public participation

1.7 Board Reports/Requests

1.8 Old Business



Board of Cooperative Educational Services
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“Through collaboration, CBOCES will provide value-added resources that enrich educational opportunities for all students.”

2.0 Consent Agenda

- 2.1 Approval of Personnel Items
- 2.2 Approval of 2021-22 Supplemental Appropriations
- 2.3 Second Reading, Approval, Board Policy/Regulation Revisions – GBI, GDBC, IC/ICA, IHCD, JLCB, JLCB-R, JLCD, JLCD-R

3.0 Presentations

None

4.0 Reports/Discussion

- 4.1 FY 2020-2021 Financial Statements and Single Audit Report* – Terry Buswell and Tim Mayberry
*The Single Audit Report will be presented at the Board Meeting
- 4.2 Superintendents’ Advisory Council Report – Dr. Glenn McClain (Oral Report)
- 4.3 First Reading, Discussion, Board Policy/Regulation Revisions – AC, AC-E-1, GBA, GBEB, GCE/GCF, GCQC-R, GCQF-R, GDE/GDF, IKF-2, JB, JF, JICDE, JII
- 4.4 Financial Reports – Terry Buswell, Assistant Executive Director
 - Board Notes for Financial Reports
 - Investment Report A
 - Cash Flow Analysis Report B
 - Cash Flow Chart C
 - Two Page Financial Summary Report
 - Ten Page Detailed Expense Report
- 4.5 Directors’ Reports
 - a. Dr. Randy Zila, Administration (Oral Report)
 - b. Erich Dorn, Assistant Business Services Director
 - c. Maria Castillo-Saenz, Federal Programs Department
 - d. Mark Rangel, Innovative Education Services Department
 - e. Jocelyn Walters, Special Education Department

5.0 Action Items

- 5.1 Approval of FY 2020-21 Financial Statements and Single Audit
- 5.2 Approval of Centennial BOCES 2020-21 Financial Accreditation Report

6.0 Updates/Announcements

None

7.0 Adjournment

Future Board Meeting Schedule

January 20, 2022

April 21, 2022

May 19, 2022

MEMORANDUM

TO: Centennial BOCES Board of Directors

FROM: Dr. Randy Zila, Executive Director

DATE: November 18, 2021

SUBJECT: Opening of Meeting

Background Information

1.1 Call to Order

1.2 Roll Call

1.3 Introductions/District Updates

1.4 Approval of Agenda

1.5 Approval of Minutes – September 16, 2021

1.6 Public Participation – Time parameters (Three minutes per speaker: 20 minutes total)

1.7 Board Reports/Requests

1.8 Old Business

Recommended Action

Approve or Amend Agenda

Approve or Amend Minutes

Other – as determined by Board

1.0 OPENING OF MEETING

The Board of Directors of the Centennial Board of Cooperative Educational Services (CBOCES) met on September 16, 2021 at 2020 Clubhouse Drive, Greeley, Colorado.

1.1 Call to Order

President Mary Clawson called the meeting to order at 6:30 PM.

1.2 Roll Call

Board Members (or alternates) present:

Kim Chacon, Weld County SD RE-1
Mary Clawson, Weld RE-9 SD
Dianne Cox, Brush SD RE-2J
Doug Duggan, Pawnee SD RE-12 (via ZOOM)
Nancy Hopper, Morgan County SD RE-3 (via ZOOM)
Mindy Marshall, Platte Valley SD RE-7 (via ZOOM)
Kathy Wood, Weldon Valley SD RE-20J
Katie Ford, Briggsdale School

Board Members absent:

Riste Capps, RE-1 Valley SD Sterling
Laura Case, Estes Park SD R-3
Audrey Clary, Eaton SD RE-2
Eric Gonzalez, Wiggins SD RE-50J
Nancy Kugler, Prairie SD RE-11J
Paula Peairs, St. Vrain Valley Schools

Superintendents present:

Dr. Glenn McClain, Platte Valley SD RE-7 (via ZOOM)

Guests present:

Michael Wailes, Weld RE-5J School District Board President

CBOCES Staff present:

Dr. Randy Zila, Executive Director (via ZOOM)
Terry Buswell, Assistant Executive Director
Erich Dorn, Assistant Business Services Director
Maria Castillo-Saenz, Federal Programs Director
Mark Rangell, Innovative Education Services Director
Jocelyn Walters, Special Education Director
Bela Russell, Executive Assistant

1.3 Introductions/District Updates

Board Members introduced themselves and shared information for their respective districts' activities

1.4 Approval of Agenda

Kathy Wood moved to approve the agenda as presented. Katie Ford seconded.

The motion passed by unanimous roll call vote: [Riste Capps: absent; Laura Case, absent; Kim Chacon, yes; Audrey Clary, absent; Mary Clawson, yes; Dianne Cox, yes; Doug Duggan, yes; Katie Ford, yes; Eric Gonzalez, absent; Nancy Hopper, yes; Nancy Kugler, absent; Mindy Marshall, yes; Paula Peairs, absent; Kathy Wood, yes]

1.5 Approval of Minutes

The May 20, 2021 minutes were approved as presented.

1.6 Public Participation

None

1.7 Board Reports/Requests

None

1.8 Old Business

None

2.0 CONSENT AGENDA

2.1 Approval of Personnel Items

2.2 Approval of 2020-21 Supplemental Appropriations

2.3 Second Reading, Approval, Board Policy/Regulation Revisions – FB, FB-R

Nancy Hopper moved to approve Consent Agenda items 2.1 through 2.3. Dianne Cox seconded.

The motion passed by unanimous roll call vote: [Riste Capps: absent; Laura Case, absent; Kim Chacon, yes; Audrey Clary, absent; Mary Clawson, yes; Dianne Cox, yes; Doug Duggan, yes; Katie Ford, yes; Eric Gonzalez, absent; Nancy Hopper, yes; Nancy Kugler, absent; Mindy Marshall, yes; Paula Peairs, absent; Kathy Wood, yes]

3.0 PRESENTATIONS

None

4.0 REPORTS / DISCUSSION

4.1 Superintendents' Advisory Council Report – Dr. Glenn McClain (Oral Report)

4.2 First Reading, Discussion, Board Policy/Regulation Revisions – GBI, GDBC, IC/ICA, IHCDA, JLCB, JLCB-R, JLCD, JLCD-R

- **Terry Buswell** shared that the revisions to the GBI policy are requirements from the FBI and CBI and not CASB
- **Bela Russell** shared that there was a typo on the agenda and the policy listed as LJCD-R should be JLCD-R. The correction will be made on the agenda

4.3 Financial Reports – Terry Buswell, Assistant Executive Director

- **Board Notes for Financial Reports**
- **Investment Report A**
- **Cash Flow Analysis Report B**
- **Cash Flow Chart C**
- **Two Page Financial Summary Report**

- **11 Page Detailed Expense Report**

4.4 Directors' Reports

- **Dr. Randy Zila, Administration (Oral Report)**

The following topics were shared:

- Welcome to Michael Wailes, School Board President at Weld RE-5J School District
- We're keeping updated on Covid issues
- Our audit will begin soon
- We are looking to update our fingerprint capabilities
- Our buildings are getting older; we had a plumbing issue in the Ft. Morgan building
- We asked Superintendents to let us know of Covid issues in their districts
- All Staff Day was held on August 16th; each department met together
- **Terry Buswell/Erich Dorn, Business Services/Human Resources/Technology Departments (written report)**
- **Maria Castillo Saenz, Federal Programs Department (written report)**
- **Mark Rangel, Innovative Education Services Department (written report)**
- **Jocelyn Walters, Special Education Department (written report)**

5.0 ACTION ITEMS

5.1 Approval of Reinstatement of the Weld RE-5J School District as a Centennial BOCES Member District

Kathy Wood moved to approve the Reinstatement of the Weld RE-5J School District as a Centennial BOCES Member District. Katie Ford seconded.

The motion passed by unanimous roll call vote: [Riste Capps: absent; Laura Case, absent; Kim Chacon, yes; Audrey Clary, absent; Mary Clawson, yes; Dianne Cox, yes; Doug Duggan, yes; Katie Ford, yes; Eric Gonzalez, absent; Nancy Hopper, yes; Nancy Kugler, absent; Mindy Marshall, yes; Paula Peairs, absent; Kathy Wood, yes]

6.0 UPDATES/ANNOUNCEMENTS

7.0 ADJOURNMENT

The meeting was adjourned by acclamation at 7:35 PM.

Respectfully Submitted,

Bela Russell

Centennial BOCES Executive Assistant

MEMORANDUM

TO: Centennial BOCES Board of Directors
FROM: Dr. Randy Zila, Executive Director
DATE: November 18, 2021
SUBJECT: Consent Agenda

Background Information

2.1 Approval of Personnel Items

See Attached

2.2 Approval of 2020-21 Supplemental Appropriations

Financial Data Services Project:	\$17,610.00
Special Education Local Services Project:	\$22,950.00
Nursing Services Project:	\$22,595.00

2.3 Second Reading, Approval, Board Policy/Regulation: GBI, GDBC, IC/ICA, IHCDA, JLCB, JLCB-R, JLCD, JLCD-R
See Attached

Recommended Action

Approve Consent Agenda Action Items As Presented

BE IT RESOLVED by the Centennial Board of Cooperative Educational Services' Board of Directors, in the County of Weld, that the increased amount of \$17,610 be appropriated into the 2021-2022 Centennial BOCES budget for the Financial Data Services project. This budget increase is based on additional Infinite Visions support services and will increase this budget from \$67,533 to \$85,143.

Adopted and signed this _____ day of _____, 2021

CENTENNIAL BOARD OF
COOPERATIVE EDUCATIONAL SERVICES

President

Secretary

BE IT RESOLVED by the Centennial Board of Cooperative Educational Services' Board of Directors, in the County of Weld, that the increased amount of \$22,950 be appropriated into the 2021-2022 Centennial BOCES budget for the Special Education Local Services project. This budget increase is based additional vision services needed and will increase this budget from \$140,764 to \$163,714.

Adopted and signed this _____ day of _____, 2021

CENTENNIAL BOARD OF
COOPERATIVE EDUCATIONAL SERVICES

President

Secretary

BE IT RESOLVED by the Centennial Board of Cooperative Educational Services' Board of Directors, in the County of Weld, that the increased amount of \$22,595 be appropriated into the 2021-2022 Centennial BOCES budget for the Nursing Services project. This budget increase is based on additional nursing service being provided and will increase this budget from \$44,068 to \$66,663.

Adopted and signed this _____ day of _____, 2021

CENTENNIAL BOARD OF
COOPERATIVE EDUCATIONAL SERVICES

President

Secretary

File: GBI*

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CRIMINAL HISTORY RECORD INFORMATION

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POLICY GOVERNING

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FINGERPRINT-BASED CRIMINAL HISTORY RECORD INFORMATION

(CHRI) CHECKS

MADE FOR NON-CRIMINAL JUSTICE PURPOSES

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The Board is committed to ensuring the protection of the Criminal Justice Information (CJI) and its subset of Criminal History Record Information (CHRI) until the information is purged or destroyed in accordance with applicable record retention rules.

Accordingly, this policy applies to any electronic or physical media containing Federal Bureau of Investigation (FBI) or Colorado Bureau of Investigation (CBI) CJI while being stored, accessed, or physically moved from a secure location within Centennial BOCES. This policy also applies to any authorized person who accesses, stores, and/or transports electronic or physical media containing criminal history record information.

This policy is applicable to any fingerprint-based state and national criminal history record check made for non-criminal justice purposes and requested under applicable federal authority and/or state statute authorizing such checks for licensing or employment purposes. Where such checks are allowable by law, the following practices and procedures will be followed.

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Criminal Justice Information (CJI) and Criminal History Record Information (CHRI)

CJI refers to all of the FBI Criminal Justice Information Services (CJIS) provided data necessary for law enforcement and civil agencies to perform their missions including, but not limited to biometric, identity history, biographic, property, and case/incident history data.

CHRI means information collected by criminal justice agencies on individuals consisting of identifiable descriptions and notations of arrests, detentions, indictments, information, or other formal criminal charges, and any disposition arising therefrom, including acquittal, sentencing, correctional supervision, and release. The term does not include identification information such as fingerprint records if such information does not indicate the individual's involvement with the criminal justice system. CHRI is a subset of CJI and for the purposes of this document is considered interchangeable. Due to its comparatively sensitive nature, additional controls are required for the access, use, and dissemination of CHRI.

Requesting CHRI checks

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Fingerprint-based CHRI checks will only be conducted as authorized by the FBI and CBI, in accordance with all applicable state and federal rules and regulations. If an applicant or employee is required to submit to a fingerprint-based state and national criminal history record check, he/she shall be informed of this requirement and instructed on how to comply with the law. Such instruction will include information on the procedure for submitting fingerprints. In addition, the applicant or employee will be provided with all information needed to successfully register for a fingerprinting appointment.

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Proper Access, Use, and Dissemination of CHRI

All CHRI is subject to strict state and federal rules and regulations. CHRI must only be used for an authorized purpose consistent with the purpose for which it was accessed or requested and cannot be disseminated outside the receiving departments, related agencies, or other authorized entities. Dissemination to another agency is authorized if (a) the other agency is an Authorized Recipient of such information and is being serviced by the accessing agency, or (b) the other agency is performing noncriminal justice administrative functions on behalf of the authorized recipient and the outsourcing of said functions has been approved by Colorado Bureau of Investigation (CBI) officials with applicable agreements in place. All receiving entities are subject to audit by the CBI (Colorado Bureau of Investigations) and the FBI, and failure to comply with such rules and regulations could lead to sanctions. Furthermore, an entity can be charged with federal and state crimes for the willful, unauthorized disclosure of CHRI.

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Storage of CHRI

CHRI shall only be stored for extended periods of time when needed for the integrity and/or utility of an individual's personnel file. Administrative, technical, and physical safeguards, which are in compliance with the most recent CBI and FBI security Policy, have been implemented to ensure the security and confidentiality of CHRI. Each individual involved in the handling of CHRI is to familiarize himself/herself with these safeguards.

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In addition to the above, each individual involved in the handling of CHRI will strictly adhere to the policy on the storage and destruction of CHRI.

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Retention of CHRI

Federal law prohibits the repurposing or dissemination of CHRI beyond its initial requested purpose. Once an individual's CHRI is received, it will be securely retained in internal agency documents for the following purposes **only**:

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- Historical reference and/or comparison with future CHRI requests
- Dispute of the accuracy of the record
- Evidence for any subsequent proceedings based on information contained in the CHRI.

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- CHRI will be kept for the above purposes in:
- hard copy form in personnel files located in the locked filing cabinet located in the locked filing room

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Personnel Security Screening

~~Access to CJI and/or CHRI is restricted to authorized personnel. Authorized personnel is defined as an individual, or group of individuals, who have completed security awareness training and have been granted access to CJI data.~~

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Security Awareness CHRI Training

An informed review of a criminal record requires training. Accordingly, all personnel authorized to receive and/or review CHRI at Centennial BOCES will review and become familiar with the educational and relevant training materials regarding CHRI laws and regulations made available by the appropriate agencies. Authorized personnel is defined as an individual, or group of individuals, who have completed security awareness training and have been granted access to CJI data.

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In addition to the above, all personnel authorized to receive and/or review CHRI must undergo Security Awareness Training within six month of initial assignment, and on a biennial basis thereafter. This training will be accomplished using the training materials made available by the CBI.

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~~Basic security awareness training is required within six months of initial assignment, and biennially thereafter, for all personnel with access to said confidential information.~~

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Adverse Decisions Based on CHRI

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If inclined to make an adverse decision based on an individual's CHRI, Centennial BOCES will take the following steps prior to making a final adverse determination:

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- Provide the individual the opportunity to complete or challenge the accuracy of his/her CHRI; and
- Provide the individual with information on the process for updating, changing, or correcting CHRI.

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A final adverse decision based on an individual's CHRI will not be made until the individual has been afforded a reasonable time to correct or complete the CHRI.

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Physical Security

All CJI and CHRI information must be securely stored. Centennial BOCES will maintain a current list of authorized personnel. Authorized personnel will take necessary steps to prevent and protect Centennial BOCES from physical, logical, and electronic breaches.

Local Agency Security Officer

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Each NCJA receiving CHRI is required to designate a Local Agency Security Officer (LASO).

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An individual designated as LASO is;

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- An individual who will be considered part of the NCJA's "authorized personnel" group,
- An individual that has completed a fingerprint-based background check and found appropriate to have access to CHRI,
- An employee directly involved in evaluating an individual's qualifications for employment or assignment.

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The Centennial BOCES LASO is responsible for the following:

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- Identifying who is using or accessing CHRI and/or systems with access to CHRI,
- Ensuring that personnel security screening procedures are being followed as stated in this policy,
- Ensuring the approved and appropriate security measures are in place and working as expected.

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When changes in the LASO appointment occur, Centennial BOCES shall complete and return a new LASO appointment form. The most current copy of the LASO appointment form will be maintained on file indefinitely by the agency.

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Personnel Security

All Personnel

Access to CJJ and/or CHRI is restricted to authorized personnel. Authorized personnel is defined as an individual, or group of individuals, who have completed security awareness training and have been granted access to CJJ data.

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The CBI will review and determine if access is appropriate. Access is denied if the individual has ever had a felony conviction, of any kind, no matter when it occurred. Access may be denied if the individual has one or more recent misdemeanor convictions.

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In addition to the above, an individual believed to be a fugitive from justice, or having an arrest history without convictions, will be reviewed to determine if access to CHRI is appropriate. The CBI will take into consideration extenuating circumstances where the severity of the offense and the time that has passed would support a possible variance.

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Persons already having access to CHRI and who are subsequently arrested and/or convicted of a crime will:

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- Have their access to CHRI suspended until the outcome of an arrest is determined and reviewed by the CBI in order to determine if continued access is appropriate,
- Have their access suspended indefinitely if a conviction results in a felony of any kind,
- Have their access denied by the CBI where it is determined that access to CHRI by the person would not be in the public's best interest.

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All access to CHRI by support personnel, contractors, and custodial workers will be denied. If a need should arise for such persons to be in an area(s) where CHRI is maintained or processed (at rest or in transit); they will be escorted by, or be under the supervision of, authorized personnel at all times while in these area(s).

Personnel Termination

The LASO shall terminate access to CHRI immediately upon notification of an individual's termination of employment.

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Agency CHRI access termination process;

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- a. Notification will be sent via email to the CBI
- b. This is to be done within 24 hours of receiving notification of termination
- c. All keys, email accounts, etc. will be obtained/disabled from the user within 24 hours

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Media Protection, Storage and Access

All media containing CHRI is to be protected and secured at all times. The following is established and to be implemented to ensure the appropriate security, handling, transporting, and storing of CHRI media in all its forms.

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Controls must be in place to protect CHRI electronic and physical media containing CJI while at rest, stored, or actively being accessed. Electronic media includes memory devices in laptops and computers (hard drives) and any removable, transportable digital memory media, such as magnetic tape or disk, backup medium, optical disk, flash drives, external hard drives, or digital memory card. Physical media includes printed documents and imagery that contain CJI.

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Centennial BOCES must securely store CHRI electronic and physical media within physically secure locations or controlled areas. Centennial BOCES restricts access to electronic and physical media to authorized individuals. If physical and personnel restrictions are not feasible then the data must be encrypted. When no longer usable, information and related processing items must be properly disposed of to ensure confidentiality.

Physical CHRI media;

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- a. Is to be stored within employee records when feasible or by itself when necessary,
- b. Is to be maintained within a lockable filing cabinet, drawer, closet, office, safe, vault, or other secure container,

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Media Sanitization and Disposal

When no longer usable, hard drives, diskettes, tape cartridges, CDs, ribbons, hard copies, print-outs, and other similar items used to process, store, and/or transmit FBI or CBI CJI must be properly disposed of in accordance with measures established by Centennial BOCES.

Physical media (print-outs and other physical media) must be disposed of by ~~one of~~ the following methods:

- 1) shredding using Centennial BOCES-issued shredders; ~~or by the Centennial BOCES TAC observed by the Centennial BOCES LASO~~
- 2) ~~placed in locked shredding bins for a private contractor to come on site and shred, witnessed by Centennial BOCES personnel throughout the entire process.~~

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Centennial BOCES will ensure such destruction is witnessed or carried out by authorized personnel;

- a. The LASO shall witness or conduct disposal,
- b. Cross-cut shredding will be the method of destruction will be used,
- c. This will occur at the end of each school year (May/June),

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Electronic media (hard-drives, tape cartridge, CDs, printer ribbons, flash drives, printer and copier hard-drives, etc.) must be disposed of by one of the following methods:

- 1) Overwriting (at least 3 times) - an effective method of clearing data from magnetic media. As the name implies, overwriting uses a program to write (1s, 0s, or a combination of both) onto the location of the media where the file to be sanitized is located.
- 2) Degaussing - a method to magnetically erase data from magnetic media. Two types of degaussing exist: strong magnets and electric degausses. Note that common magnets (e.g., those used to hang a picture on a wall) are fairly weak and cannot effectively degauss magnetic media.
- 3) Destruction – a method of destroying magnetic media. As the name implies, destruction of magnetic media is to physically dismantle by methods of crushing, disassembling, etc., ensuring that the platters have been physically destroyed so that no data can be pulled.

IT systems that have been used to process, store, or transmit FBI or CBI CJI and/or sensitive and classified information must not be released from Centennial BOCES's control until the equipment has been sanitized and all stored information has been cleared using one of the above methods.

Account Management

Centennial BOCES must manage information system accounts, including establishing, activating, modifying, reviewing, disabling, and removing accounts. Centennial BOCES must validate information systems accounts at least annually and must document the validation process.

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All accounts must be reviewed at least annually by the designated CJIS point of contact or their designee to ensure that access and account privileges commensurate with job functions, need-to-know, and employment status on systems that contain CJI. The CJIS point of contact may also conduct periodic reviews.

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Reporting Information Security Events/Incident and Disciplinary Response

The security of information and systems in general, and of CHRI in particular, is a top priority for Centennial BOCES. Therefore, we have established appropriate operational incident handling procedures for instances of an information security breach. It is each individual's responsibility to adhere to established security guidelines and policies and to be attentive to situations and incidents which pose risks to security. Furthermore, it is each individual's responsibility to immediately report potential or actual security incidents to minimize any breach of security or loss of information. The following security incident handling procedures must be followed by each individual;

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- a. All incidents will be reported directly to the LASO,
- b. If any records were stolen, the incident will also be reported to appropriate authorities,
- c. Once the cause of the breach has been determined, disciplinary measures will be taken in accordance with the disciplinary policy,

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In addition to the above, the LASO shall report all security-related incidents to the CBI within 24 hours,

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All Centennial BOCES personnel with access to FBI and/or CBI CHRI has a duty to protect the system and related systems from physical and environmental damage and are responsible for correct use, operation, care and maintenance of the information. All existing

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laws and Centennial BOCES regulations and policies apply, including those that may apply to personal conduct. Misuse or failure to secure any information resources may result in temporary or permanent restriction of all privileges up to employment termination.

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~~Centennial BOCES must promptly report incident information to appropriate authorities to include the CBI's Information Security Officer (ISO). Information security events and weaknesses associated with information systems must be communicated in a manner allowing timely corrective action to be taken. Formal event reporting and escalation procedures must be in place. Wherever feasible, Centennial BOCES must employ automated mechanisms to assist in the reporting of security incidents.~~

All employees, contractors, and third party users must be made aware of the procedures for reporting the different types of event and weakness that might have an impact on the security of Centennial BOCES assets and are required to report any information security events and weaknesses as quickly as possible to the designated point of contact.

Policy Violation/Misuse Notification

Violation of this policy or misuse of CHRI by any personnel can result in significant disciplinary action, up to and including loss of access privileges, civil and criminal prosecution, and/or termination.

Likewise, violation of this policy or misuse of CHRI by any visitor can result in similar disciplinary action against the sponsoring employee, and can also result in termination of services with any associated consulting organization or prosecution in the case of criminal activity.

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- LEGAL REFS.: P.L. 92-544 (authorizes the FBI to exchange CHRI with officials of state and local governmental agencies for licensing and employment purposes)
- 28 C.F.R. 20.33 (b) (limited dissemination of criminal history record information)
- 28 C.F.R. 50.12 (b) (notification requirements regarding fingerprints)
- C.R.S. 22-2-119.3 (6)(d) (name-based criminal history record check – definition)
- C.R.S. 22-32-109.8 (non-licensed personnel – submittal of fingerprints and name-based criminal history record check)
- C.R.S. 22-32-109.9 (licensed personnel – submittal of fingerprints and name-based criminal history record check)
- C.R.S. 24-72-302 (definition of criminal justice information)
- CJISD-ITS DOC-08140-5.9 Section 5.8.4 Disposal of Physical Media
- CJISD-ITS DOC-08140-5.9 Section 5.12.4 Personnel Sanctions
- CJISD-ITS DOC-08140-5.9 Section 5.3 Incident Response

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- CROSS REFS.: GBEB, Staff Conduct (and Responsibilities)
- GCE/GCF, Professional Staff Recruiting/Hiring
- GDE/GDF, Support Staff Recruiting/Hiring

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Revised:
Adopted: January 21, 2021

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Centennial BOCES

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SUPPORT STAFF SUPPLEMENTARY PAY/OVERTIME

Overtime

The administration ~~will shall~~ determine which Centennial BOCES employees are subject to the ~~state~~ minimum wage and overtime requirements of federal law. These non-exempt employees ~~will shall~~ be paid overtime at the rate of one and one-half times the regular rate of pay for hours worked in excess of 40 in any work week.

Alternatively, in lieu of overtime compensation non-exempt employees may receive compensatory time off at a rate not less than one and one-half hours for each hour of employment for which overtime compensation is required.

A determination as to whether overtime ~~will shall~~ be compensated by overtime pay or by compensatory time ~~will shall~~ be made prior to the performance of the work.

An employee ~~will shall~~ be permitted to use compensatory time within a reasonable period of time after making a request to his or her supervisor. Such requests ~~will shall~~ be granted if the use of the compensatory time does not unduly disrupt the operations of Centennial BOCES.

A non-exempt employee may accrue no more than 240 hours of compensatory time in accordance with federal law unless the employee's supervisor gives advice that accrual of additional hours is allowed under the law.

All overtime work ~~requires shall require~~ the advance approval of the employee's immediate supervisor. An effort ~~must shall~~ be made whenever possible not to schedule non-exempt employees for more than 40 hours per week.

All hours worked ~~must shall~~ be accurately recorded in the manner required by the employee's supervisor.

Rates for supplementary services

Centennial BOCES employees who put in extra hours to supervise and/or serve community groups using Centennial BOCES facilities ~~will shall~~ be paid at the rate established by the Board for such contract services. Any supplementary pay ~~will shall~~ be in accordance with ~~the greater of state or~~ federal law.

LEGAL REFS.: Colo. Const. art. XVIII, § 15 (state minimum wage rate)
29 U.S.C. §201 et seq. Fair Labor Standards Act
29 C.F.R. Parts 510 to 794

Revised:

Adopted: January 18, 2018
Centennial BOCES

SCHOOL YEAR/SCHOOL CALENDAR/ INSTRUCTION TIME

Prior to the end of the school year, the Board must determine the length of time during which Centennial BOCES school(s) must be in session during the next school year. The number of hours/days of planned teacher-student instruction and of teacher-student contact must be consistent with the Board's definition of "actively engaged in the educational process," must **meet** or exceed the requirements of state law and must include a sufficient number of days to allow the executive director or designee flexibility in preparing a calendar that supports the Centennial BOCES educational objectives.

The Board defines "actively engaged in the educational process" as time when students are working toward achieving educational objectives under the supervision of a licensed teacher, including:

- classroom instruction time
- individual student work time while at school, including study hall and library research
- school-related field trips
- independent study insofar as such study is allowed under Centennial BOCES policy
- assemblies

For the 2021-2022 school year, the definition of "actively engaged in the educational process" includes all of the above and remote learning as a result of COVID-19 health concerns for students provided under the supervision of a certificated or licensed teacher. "Supervision of a certificated or licensed teacher" means a certificated or licensed educator, including teachers, counselors, paraprofessionals, or other certificated or licensed staff as assigned.

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Synchronous and asynchronous teacher-pupil instruction and contact time may occur during remote learning and may include the use of the Centennial BOCES or member district online school or program, services provided with Colorado Digital Learning Solutions, assigned and prepared work packets, video conferencing, pre-recorded classes, or other method(s) utilized by Centennial BOCES. Teacher-pupil instruction and contact time may be tracked and counted for attendance purposes occur in the following ways:

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1. Presence during in-person instruction:
2. Assignments completed at home:
3. Logging into the online learning platform:
4. Signing an online form attesting to work completed at home:
5. Student demonstration of learning
6. Responding to teacher emails or communication

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Attendance will be recorded at least once daily for days when instructional hours are provided, meaning a student is "actively engaged in the educational process."

"Actively engaged in the educational process" does not include:

- lunch
- time students spend before school waiting for classes to begin and time after the last class of the day, including waiting for the bus
- recess time
- teacher preparation time
- passing periods between classes

Supervision by a licensed teacher must not require that the teacher be in the student's physical presence at all times, but that the teacher is exercising direction and control over the nature of the student's activities.

Centennial BOCES will ensure that all students who are participating in remote learning will receive equitable instruction and services. Further, Centennial BOCES will ensure that, within the constraints of COVID-19, equitable and appropriate instruction will continue to be offered to those students requiring accommodations.

The Centennial BOCES calendar for the school building(s) and Centennial BOCES offices for the next school year must be prepared by the executive director or designee and presented to the Board for approval in the spring of each year. The executive director must also consult with school district members when preparing the calendar.

LEGAL REFS.: C.R.S. 22-1-112 (school year and national holidays)
C.R.S. 22-5-108 (1)(c) (board power to operate schools and classes as authorized by its members)
C.R.S. 22-33-102 (1) (definition of academic year)
C.R.S. 22-33-104 (1) (compulsory attendance law)
C.R.S. 22-44-115.5 (fiscal emergency)
1CCR 301-39, Rules 2254-R-2.06 (school year and instruction hours; definition of contact/instruction time)

CROSS REF.: EBCE, School Closings and Cancellations
JH, Student Absences and Excuses

Revised:
Revised: November 19, 2020
Revised: May 17, 2018
Reviewed: CASB 2005
Centennial BOCES

CONCURRENT ENROLLMENT

The Board believes that students who wish to pursue postsecondary level work while in high school should be permitted to do so. In accordance with this policy and accompanying regulation, high school students may receive course credit toward the fulfillment of high school graduation requirements for successful completion of approved postsecondary courses offered by institutions of higher education.

This policy and accompanying regulation do not apply to students seeking to enroll in postsecondary courses pursuant to the Accelerating Students through Concurrent Enrollment (ASCENT) program or a "dropout recovery program" pursuant to the Concurrent Enrollment Programs Act (the Act). Students seeking to enroll in the ASCENT program or a dropout recovery program ~~will~~ work with the executive director or designee and meet the Act's applicable requirements.

Definitions

For purposes of this policy and accompanying regulation, the following definitions ~~will~~ apply.

"Concurrent enrollment" means the simultaneous enrollment of a qualified student in a Centennial BOCES high school and in one or more postsecondary courses at an institution of higher education. Concurrent enrollment does not include a student's simultaneous enrollment in: a CBOCES high school and in one or more secondary career and technical education courses, advanced placement courses, or international baccalaureate courses; an early college course and a postsecondary course; a p-tech school and a postsecondary course; or a CBOCES high school and a postsecondary course that does not fall within the definition of concurrent enrollment.

"Qualified student" means a person who is less than 21 years of age and is enrolled in the ninth grade or higher grade level.

"Postsecondary course" means a course offered by an institution of higher education and includes coursework resulting in the acquisition of a certificate; an associate degree of applied sciences, general studies, arts, or science; and all baccalaureate degree programs.

"Institution of higher education" means:

- a. A state university or college, community college, junior college, or area vocational school as described in title 23, C.R.S.;
- b. A postsecondary career and technical education program that offers postsecondary courses and is approved by the state board for community colleges and occupational education pursuant to applicable state law; and
- c. An educational institution operating in Colorado that meets the Act's specified criteria.

Eligibility

Qualified students seeking to enroll in postsecondary courses at Centennial BOCES's expense and receive high school credit for such courses ~~must~~ follow the procedure accompanying this policy, including but not limited to timely submitting an application and establishing an academic plan of study. Qualified students must meet the minimum prerequisites and academic readiness for the postsecondary courses in which they seek to enroll.

The Board determines the manner in which it provides opportunities for concurrent enrollment. However, the CBOCES ~~may~~ not unreasonably deny approval for concurrent enrollment or limit the number of postsecondary courses in which a qualified student may enroll unless the CBOCES is unable to provide access due to technological capacity.

Academic Credit

Academic credit granted for postsecondary courses successfully completed by a qualified student ~~willshall~~ count as high school credit toward the Board's graduation requirements, unless such credit is denied.

High school credit ~~willshall~~ be denied if a qualified student does not receive a passing grade for the postsecondary course. High school credit ~~willshall~~ be denied for postsecondary courses that do not meet or exceed Centennial BOCES's or applicable district's academic standards. High school credit ~~willshall~~ also be denied for a postsecondary course substantially similar to a course offered by Centennial BOCES, unless the qualified student's enrollment in the postsecondary course is approved due to a scheduling conflict or other reason deemed legitimate by Centennial BOCES. Concurrent enrollment is not available for summer school.

Agreement with Institution of Higher Education

When a qualified student seeks to enroll in postsecondary courses at an institution of higher education and receive high school credit for such courses, Centennial BOCES and the participating institution ~~willshall~~ enter into a written cooperative agreement in accordance with the Act.

Payment of Tuition and Additional Costs

Centennial BOCES ~~willshall~~ pay the tuition for postsecondary courses successfully completed by a qualified student and for which the qualified student receives high school credit.

The tuition paid by Centennial BOCES for the qualified student's successful completion of an approved postsecondary course ~~willshall~~ be in accordance with the Act and Centennial BOCES's cooperative agreement with the institution of higher education.

Prior to paying the tuition for any qualified student, Centennial BOCES ~~willshall~~ require the student and student's parent/guardian to sign an agreement stating if the student fails or otherwise does not complete the postsecondary course for any reason without consent of the principal of the high school in which the student is enrolled, the student and/or the student's parent/guardian ~~mustshall~~ repay the amount of tuition paid by Centennial BOCES on the student's behalf.

The qualified student and the student's parent/guardian shall be responsible for the cost of textbooks and fees for postsecondary courses.

Transportation

Centennial BOCES ~~willshall~~ not provide or pay for the qualified student's transportation to the institution of higher education.

Notice

Information about concurrent enrollment options ~~willshall~~ be made available to high school students and their parents/guardians on an annual basis. In addition, at least six weeks prior to the beginning of the enrollment period for postsecondary concurrent enrollment courses, written notice (which may be sent electronically) ~~willshall~~ be provided to high school students and their parents/guardians of the postsecondary courses offered at no tuition cost to qualified students at Centennial BOCES and at an institution of higher education, any anticipated costs of textbooks and fees to the qualified student for those courses, and the number and transferability of course credits that a qualified student may earn by enrolling in and successfully completing a concurrent enrollment course.

LEGAL REFS.: C.R.S. 22-35-101 et seq. Concurrent Enrollment Programs Act
1 CCR 301-86 State Board of Education rules regarding the Administration of

the Concurrent Enrollment Program

CROSS REF.: IKF, Graduation Requirements

| Revised:

Revised: November 19, 2020

Adopted: May 17, 2018

Centennial BOCES

IMMUNIZATION OF STUDENTS

The Board directs the executive director or designee(s) to annually provide parents/guardians of each student enrolled in any Centennial BOCES school a copy of the standardized immunization document developed by the Colorado Department of Public Health and Environment. The standardized immunization document includes a list of required and recommended immunizations and the age at which each immunization should be given, the school's specific immunization and exemption rates for the measles, mumps, and rubella vaccine [optional: the school may also include immunization and vaccination rates for any other vaccine] for the school's enrolled student population for the previous school year compared to the vaccinated children standard, and a statement that the school is required to collect and report the information, but the school does not control the school's specific immunization rates or establish the vaccinated children standard.

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No student is permitted to attend or continue to attend any Centennial BOCES school without meeting the legal requirements of immunization against disease unless the student has ~~a valid exemption for health, religious, personal or other reasons as provided by law, presented one of the following, as provided by law:~~

- a written authorization signed by a parent/guardian requesting local public health officials administer the immunizations;
- a certificate of medical exemption;
- a certificate of completion of the online education module administered by the Colorado Department of Public Health and Environment; or
- a certificate of nonmedical exemption.

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Students who do not submit an up-to-date certificate of immunization, ~~or~~ a written authorization signed by one parent/guardian requesting local health officials to administer the immunizations, or a valid certificate of medical or nonmedical exemption will be suspended and/or expelled from school according to the regulation accompanying this policy.

All information distributed to parents/guardians by Centennial BOCES will inform them of their rights to seek an exemption from immunization requirements.

LEGAL REFS.: C.R.S. 22-33-106 (grounds for suspension, expulsion and denial of admission)
C.R.S. 25-4-901 et seq. (school entry immunizations)
6 CCR 1009-2 (school immunization requirements)

CROSS REFS.: JF, Admission and Denial of Admission
JKD/JKE, Suspension/Expulsion of Students
JRA/JRC, Student Records/Release of Information on Students

Revised:
Adopted: September 20, 2018
Centennial BOCES

IMMUNIZATION OF STUDENTS

1. No student may attend Centennial BOCES schools unless the student has presented to the school an up to date certificate of immunization, a written authorization signed by a parent/guardian requesting local public health officials administer the immunizations, or a valid certificate of medical or nonmedical exemption completed exemption form.
2. A student ~~will~~shall be exempted from required immunizations only upon submission of:
 - a. a completed certificate of medical exemption certification from a licensed physician, qualified physician assistant, or advanced practice nurse that the student's physical condition is such that immunization would endanger the student's life or health or is otherwise medically contraindicated due to other medical conditions;
 - b. a completed certificate of completion of the online education module administered by the Colorado Department of Public Health and Environment; or a statement signed by the parent/guardian or the emancipated student that the student adheres to a religious belief whose teachings are opposed to immunizations.
 - c. a completed certificate of nonmedical exemption signed by a parent/guardian or an emancipated student and a physician, qualified physician assistant, or advanced practice nurse, statement signed by the parent/guardian, or the emancipated student that the student holds a personal belief that is opposed to immunizations.

In the event of an outbreak of any communicable disease ~~for against~~ which immunization is required, no exemption will be recognized and those students will be excluded from school.

3. Parents/guardians or emancipated students who assert a nonmedical exemption must an exemption from immunizations based on a religious or personal belief (“non-medical exemption”) ~~shall~~ submit either a completed certificate of completion of the online education module administered by the Colorado Department of Public Health and Environment or a completed certificate of nonmedical exemption that is signed by a parent/guardian or emancipated student and a physician, qualified physician assistant, or advanced practice nurse on the required exemption form to the school on an annual basis. Such submission ~~will~~shall occur at the beginning of each school year that the non-medical exemption is asserted.
4. Parents/guardians or emancipated students who assert an exemption from immunizations based on a medical reason ~~must~~shall submit the required medical exemption form to the school one time. The medical exemption form ~~must~~shall be maintained on file at each new school the student attends.
5. Each Centennial BOCES school annually provides the school's specific immunization and exemption rates for the measles, mumps, and rubella vaccine for the school's enrolled student population for the previous school year compared to the vaccinated children standard.
- 5.6. Centennial BOCES will provide, upon request, an immunization reporting form. The principal is responsible for seeing that required information is included on the form and transferred to an official certificate of immunization as required.
- 6.7. If there is a failure to comply with the immunization requirements, the principal will personally notify the parent/guardian or emancipated student. Such notification will be accomplished either by telephone, email, or in person. If this is not possible, contact will be by physical mail. Emancipated students must be contacted directly, rather than through their parents/guardians.
The parent/guardian or emancipated student will be notified of the following:

- a. that up to date immunizations are required under Colorado law²⁷;
- b. that within 14 days of notification, the parent/guardian must submit one of the following: either an authorization for administration of the immunization by public health officials²⁸; or a completed certificate of medical or nonmedical~~valid~~ exemption; a completed certificate of completion of the online education module administered by the Colorado Department of Public Health and Environment; or documentation to the school showing that the next required immunization has been given and a written plan for completion of all required immunizations.
- c. that if the required documentation is not submitted within 14 days of notification²⁹; or if the student begins but does not continue or complete the written plan, the student will be suspended or expelled.

~~7.8.~~ A student who fails to comply will be suspended by the principal or designee for up to five days and notice of the suspension sent to the Health Department in accordance with applicable law.

~~8.9.~~ If no certificate of immunization is received during the period of suspension, the executive director will institute proceedings for expulsion.

~~9.10.~~ Any suspension or expulsion under this policy will terminate automatically upon compliance.

~~10.11.~~ Record of any such suspension or expulsion will be contained in the student's health file, with an appropriate explanation – not in the student's disciplinary file.

Any student expelled for failure to comply with the immunization requirements will not be included in calculating the dropout rate, but will be included in the annual report to the State Board of Education.

Students in Out-of-Home Placements

The following procedure ~~applies~~shall apply to students in out-of-home placements, as that term is defined by C.R.S. 22-32-138(1)(e).

Unless Centennial BOCES or the school is otherwise authorized to deny enrollment to a student in out-of-home placement, Centennial BOCES or the school ~~must~~shall enroll the student regardless of whether Centennial BOCES or the school has received the student's immunization records. Upon enrolling the student, the school ~~must~~shall notify the student's legal guardian that unless the school receives the student's certificate of immunization or a written authorization for administration of immunizations within 14 days after the student enrolls, the school ~~will~~shall suspend the student until such time as the school receives the certificate of immunization or authorization.

Revised:

Revised: September 20, 2018

Reviewed: CASB 2005

Centennial BOCES

ADMINISTERING MEDICATIONS TO STUDENTS

Centennial BOCES personnel ~~may~~**shall** not administer prescription or nonprescription medications to students unless appropriate administration cannot reasonably be accomplished outside of school hours.

Medication may be administered to students by Centennial BOCES personnel whom a registered nurse has trained and delegated the task of administering such medication. For purposes of this policy, the term “medication” includes both prescription medication and nonprescription medication, but does not include medical marijuana.

Student possession, use, distribution, sale or being under the influence of medication inconsistent with this policy will be considered a violation of Board policy concerning drug and alcohol involvement by students and may subject the student to disciplinary consequences, including suspension and/or expulsion, in accordance with applicable Board policy.

The administration of medical marijuana ~~must~~**shall** be in accordance with the Board’s policy on administration of medical marijuana to qualified students.

The term “nonprescription medication” includes but is not limited to over-the-counter medications, homeopathic and herbal medications, vitamins and nutritional supplements.

Medication may be administered to students by the school nurse or other designee only when the following requirements are met:

1. Medication ~~must~~**shall** be in the original, properly labeled container. If it is a prescription medicine, the student’s name, name of the medication, dosage, how often it is to be administered, and name of the prescribing health care practitioner ~~must~~**shall** be printed on the container.
2. The school ~~must~~**shall** have received written permission from the student’s parent/guardian to administer the medication to the student and either:
 - a. written permission to administer the medication from the student’s health care practitioner with prescriptive authority under Colorado law; or
 - b. a standing medical order, if the medication is an over-the-counter medication such as Advil or Tylenol.
3. The parent/guardian ~~is~~**shall be** responsible for providing all medication to be administered to the student; unless it is an over-the-counter medication such as Advil or Tylenol.
4. The nonprescription medication is a product that has been approved by the federal Food and Drug Administration (FDA).

Self-administration of M~~edication~~edication for A~~sthma~~**sthma, A~~allergies~~**allergies, or A~~anaphylaxis~~**anaphylaxis, or other prescription medication**********

A student with asthma, a food allergy, other severe allergies, or related, life-threatening conditions, or who is prescribed medication by a licensed health care practitioner may possess and self-administer medication to treat the student’s asthma, food or other allergy, anaphylaxis or related life-threatening condition, or other condition for which the medication is prescribed. Self-administration of such medication may occur during school hours, at school-sponsored

activities, or while in transit to and from school or a school-sponsored activity. Student possession and self-administration of such medication ~~must~~ shall be in accordance with the regulation accompanying ~~this policy.~~regulation.

Authorization for a student to possess and self-administer medication to treat the student's asthma, food or other allergy, anaphylaxis or related, life-threatening condition, or other condition for which the medication is prescribed may be limited or revoked by the school principal or designee after consultation with the school nurse and the student's parent/guardian if the student demonstrates an inability to responsibly possess and self-administer such medication.

~~Student possession, use, distribution, sale or being under the influence of medication inconsistent with this policy shall be considered a violation of Board policy concerning drug and alcohol involvement by students and may subject the student to disciplinary consequences, including suspension and/or expulsion, in accordance with applicable Board policy.~~

LEGAL REFS.: C.R.S. 12-38-132 (delegation of nursing tasks)
C.R.S. 12-38-132.3 (school nurses-over-the-counter medication)
C.R.S. 22-1-119 (no liability for adverse drug reactions/side effects)
C.R.S. 22-1-119.5 Colorado Schoolchildren's Asthma, Food Allergy and Anaphylaxis Health Management Act
C.R.S. 22-1-119.3 (3)(c), (d) (no student possession or self-administration of medical marijuana, but schools must permit the student's primary caregiver to administer medical marijuana to the student on school grounds, on a school bus or at a school-sponsored event)
C.R.S. 22-1-119.5 (Colorado School Children's Asthma, Food Allergy, and Anaphylaxis Health Management Act)
C.R.S. 22-2-135 (Colorado School Children's Food Allergy and Anaphylaxis Management Act)
C.R.S. 24-10-101 et seq. (Colorado Governmental Immunity Act)
1 CCR 301-68 (State Board of Education rules regarding student possession and administration of asthma, allergy and anaphylaxis management medications or other prescription medications)
6 CCR 1010-6, Rule 6.13 (requirements for health services in schools)

CROSS REFS.: JICH, Drug and Alcohol Involvement by Students
JKD/JKE, Suspension/Expulsion of Students (and Other Disciplinary Interventions)
JLCDB, Administration of Medical Marijuana to Qualified Students
JLCE, First Aid and Emergency Medical Care

Revised:
Revised: November 19, 2020
Revised: April 18, 2019
Revised: September 20, 2018
Revised: January 16, 2006
Adopted: October 25, 2001
Centennial BOCES

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ADMINISTERING MEDICATIONS TO STUDENTS

If under exceptional circumstances, a student is required to take medication during school hours, only the school nurse, or the nurse's designee may administer the medication to the student in compliance with the following regulation. In the alternative, the parent/guardian may come to school to administer the medication.

1. All directives of the accompanying policy **mustshall** be followed.
2. Written orders from the student's health care practitioner with prescriptive authority under Colorado law **mustshall** be on file in the school stating:
 - a. Student's name
 - b. Name of medication
 - c. Dosage
 - d. Purpose of the medication
 - e. Time of day medication is to be given
 - f. Anticipated number of days it needs to be given in school
 - g. Possible side effects
3. The medication **mustshall** be brought to school in a container appropriately labeled by the pharmacy or health care practitioner.
4. An individual record **mustshall** be kept of medications administered by school personnel.
5. Medication **mustshall** be stored in a clean, locked cabinet or container. Emergency medications (such as epinephrine) **mustshall** be inaccessible to students, but immediately available to trained school personnel and not in a locked cabinet.

Unless these requirements are met, medication will not be administered to students at school.

Self-administration of ~~m~~Medication for ~~a~~Asthma, ~~a~~Allergies ~~or~~ ~~a~~Anaphylaxis, ~~or~~ other prescription medication

A school **mayshall** permit a student to possess and self-administer medication, such as an inhaler, ~~or~~ epinephrine, or other prescription medication, if all of the following conditions are met:

1. Written authorization signed by the student's health care practitioner must be on file with the school which **mustshall** include the student's name; the name, purpose, prescribed dosage, frequency, and length of time between dosages of the medication(s) to be self-administered; and confirmation that the student has been instructed and is capable of self-administration of the medication.
2. The school nurse or school administrator, in consultation with the school nurse, the student's health care practitioner, and the student's parent/guardian collaborate to make an assessment of the student's knowledge of his or her condition and ability to self-administer medication.
3. A written statement signed by the student's parent or guardian must be on file with the school, which **mustshall** include permission for the student to self-administer his/her medication and a release from liability for any injury arising from the student's self-administration of such medication.
4. A written contract between the school nurse, school administrator, the student, and the student's parent or guardian must be on file with the school, assigning levels of responsibility to the student's parent/guardian, student, and school employees.

A treatment plan authorizing a student to possess and self-administer medication for asthma or anaphylaxis **isshall be** effective only for the school year in which it is approved.

| A student ~~must~~ report to the school nurse or designee or to some adult at the school immediately after the student uses an epinephrine auto-injector during school hours. Upon receiving such report from a student, the school nurse, designee, or other adult will provide appropriate follow-up care to the student, which ~~must~~ include making a 911 emergency call.

| Revised:

Revised: September 20, 2018

Revised: February 16, 2006

Centennial BOCES

MEMORANDUM

TO: Centennial BOCES Board of Directors

FROM: Dr. Randy Zila, Executive Director

DATE: November 18, 2021

SUBJECT: Reports/Discussion

Background Information

- 4.1 FY 2020-2021 Financial Statements and Single Audit Report – Terry Buswell and Tim Mayberry
- 4.2 Superintendents' Advisory Council Report – Dr. Glenn McClain (Oral Report)
- 4.3 First Reading, Discussion, Board Policy/Regulation Revisions – AC, AC-E-1, GBA, GBEB, GCE/GCF, GCQC-R, GCQF-R, GDE/GDF, IKF-2, JB, JF, JICDE, JII
- 4.4 Financial Reports – Terry Buswell, Assistant Executive Director
 - Board Notes for Financial Reports
 - Investment Report A
 - Cash Flow Analysis Report B
 - Cash Flow Chart C
 - Two Page Financial Summary Report
 - Ten Page Detailed Expense Report
- 4.5 Directors' Reports
 - a. Dr. Randy Zila, Administration (Oral Report)
 - b. Erich Dorn, Assistant Business Services Director
 - c. Maria Castillo-Saenz, Federal Programs Department
 - d. Mark Rangel, Innovative Education Services Department
 - e. Jocelyn Walters, Special Education Department

Recommended Action

Reports only – no action required

**CENTENNIAL BOARD OF COOPERATIVE
EDUCATIONAL SERVICES
GREELEY, COLORADO**

**FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITORS' REPORT**

**For the Year Ended
June 30, 2021**

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES
GREELEY, COLORADO

ROSTER OF OFFICIALS
June 30, 2021

BOARD OF DIRECTORS

BOARD MEMBER

DISTRICT

Doug Duggan	Pawnee, RE-12
Nancy Hopper	Morgan, RE-3
Mindy Marshall	Platte Valley, RE-7
Dianne Cox	Brush, RE-2J
Mary Clawson	Ault/Highland, RE-9
Kathy Wood	Weldon Valley, RE-20J
Kim Chacon	Weld, RE-1
Katie Ford	Briggsdale, RE-10J
Nancy Kugler	Prairie, RE-11J
Laura Case	Estes Park, R-3
Paula Peairs	St. Vrain Valley, RE-1J
Eric Gonzalez	Wiggins, RE-50J
Audrey Clary	Eaton, RE-2
Riste Capps	RE-1 Valley

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Roster of Officials
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MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

(Unaudited)

Required Supplementary Information

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
Required Supplementary Information (RSI)
June 30, 2021

The discussion and analysis of the Centennial Board of Cooperative Educational Services' (the "BOCES") financial performance provides an overall review of the BOCES' financial activities for the fiscal year ended June 30, 2021. The intent of this discussion and analysis is to look at the BOCES' financial performance as a whole. Readers should also review the financial statements, financial statement footnotes, and budgetary comparison schedules to broaden their understanding of the BOCES financial performance.

Financial Highlights

As a result of the implementation of GASB 68 during the year ended June 30, 2015, the BOCES' net position statement has changed significantly over the past several years. The total net position changed from -\$15,085,604 at the end of the June 30, 2020 to -\$11,319,526 as of June 30, 2021. The share of Colorado PERA's net pension liability for Centennial BOCES causing the primary impact to the Statement of Net Position found on page 3.

The BOCES fund balance in the General Fund of \$2,095,542 is an increase of \$2,424 over the prior fiscal year. The fund balance represents 15.6% of the actual expenditures for the fiscal year ended June 30, 2021. There were no significant factors in the fund balance increase and was based primarily on positive project balances in Special Education Services during the fiscal year. During the 2020-21 fiscal year a new roof was installed at the 2020 Clubhouse Drive location this was paid for by prior years fund balance. Without this project the fund balance would have increased by \$83,642.

Federal Migrant Education revenues account for \$1,844,290 or 13.7% of total governmental revenue for the year ending June 30, 2021. Federal Special Education IDEA Part B revenues account for \$1,590,798 or 11.8% of total governmental revenue. Title I revenues account for \$1,262,203 or 9.3% of total governmental revenue. Total federal sources of revenues were \$367,359 higher for the year ending June 30, 2021 compared to June 30, 2020. The main increase occurred in federal sources was the receipt of \$295,506 in federal stimulus funds through ESSER I and ESSER II during the fiscal year.

Using the Basic Financial Statements

The basic financial statements consist of the Management Discussion and Analysis (this section) and a series of financial statements and notes to those statements. These statements are organized so that the reader can first understand the BOCES as an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The first two statements are government-wide financial statements – the Statement of Net Position and the Statement of Activities. Both provide long and short-term information about the BOCES' overall financial status.

The remaining statements are fund financial statements that focus on individual parts of the BOCES' operations in more detail. The governmental fund statements tell how general BOCES services were financed in the short term as well as what remains for future spending. The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data.

Financial Analysis of the BOCES as a Whole

For the fiscal year ending June 30, 2021, Centennial BOCES had a positive change in the fund balance. The fund balance increased \$2,424 over the prior year. At the end of the current fiscal year, total assets of the BOCES decreased to \$5,895,130 compared to \$6,022,047, which is a decrease of \$126,917 from the prior year. The change is represented by a decrease in cash, investments and receivables of \$162,430 and a decrease in capital assets of \$4,487. Total deferred outflows of financial resources increased \$1,515,477 from the prior year. The change in liabilities is highlighted by a decrease of \$164,854 in current liabilities and by the increase of \$1,049,040 in the non-current liabilities, representing a total increase in liabilities of \$884,186. Total deferred inflows of financial resources decreased \$3,301,704 from the prior year.

Government-Wide Financial Statements

The government-wide statements report information about the BOCES as a whole using accounting methods similar to those used by private businesses. The statements of net position include all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the BOCES' net position and how they have changed. The change in net position is important because it tells the reader that for the BOCES as a whole, the financial position of the BOCES has improved or diminished. The causes of this change may be the result of various factors, some financial, some not. Non-financial factors include facility conditions and required educational programs.

In the Statement of Net Position and the Statement of Activities, the BOCES has one type of activities: Governmental Activities – The majority of the BOCES' programs and services are reported here including instruction, support services, and interest on long term debt.

A condensed summary of the BOCES' Net Position is as follows:

TABLE I – CONDENSED SUMMARY OF NET POSITION

	2020	2021
<u>Assets:</u>		
Current Assets	\$3,285,759	\$3,123,329
Capital Assets – Net	2,776,280	2,771,801
Deferred Outflows of Resources	2,952,750	4,468,227
Capital Assets & Deferred Outflows of Financial Resources	\$9,014,797	\$10,363,357
<u>Liabilities:</u>		
Current Liabilities	\$ 1,152,456	\$ 987,602
Non-current Liabilities	13,086,314	14,135,354
Deferred Inflows of Resources	9,861,631	6,559,927
Total Liabilities & Deferred Inflows of Financial Resources	\$24,100,401	\$21,682,883
<u>Net Position:</u>		
Net Invested in Capital Assets	\$ 2,752,592	\$ 2,755,013
Unrestricted Net Position	(17,838,196)	(14,074,539)
Total Net Position(Deficit)	\$(15,085,604)	\$(11,319,526)
Total Liabilities, Deferred Outflows and Net Position	\$9,014,797	\$10,363,357

The most significant changes in governmental activities were an increase in deferred outflows of resources of \$1,515,477, and an increase in non-current liabilities of \$1,049,040. The decrease in deferred inflows of resources of \$3,301,704 was primarily due to the updated Centennial BOCES' share of the net pension liability from PERA into the financial statements per GASB 68 requirement.

A condensed Statement of Activities and Changes in Net Position is as follows:

TABLE 2 – CONDENSED STATEMENT OF ACTIVITIES

	2020	2021
Program Revenues:		
Charges for Services	\$4,674,909	\$4,093,321
Grants & Contributions	8,630,076	9,040,480
Total Program Revenues	\$13,304,985	\$13,133,801
General Revenues:		
Investment Earnings	\$ 33,591	\$ 3,260
Debt Proceeds	-	7,775
Other Miscellaneous Revenues	181,094	358,501
Total General Revenues	214,685	369,536
Total Revenues	\$13,519,670	\$13,503,337
Expenses:		
Instruction	\$ 4,271,053	\$ 3,453,193
Supporting Services	7,462,283	6,284,066
Total Expenses	\$11,733,336	\$9,737,259
Change in Net Position	1,786,334	3,766,078
Net Position - Beginning	\$ (16,871,938)	\$ (15,085,604)
Net Position Ending	(\$15,085,604)	(\$11,319,526)

The slight decrease in governmental activity total revenues of \$16,333 is primarily attributable to the increase in grant revenues of \$410,404 and a decrease of charges for services of \$581,588. The decreases in total expenses of \$1,996,077 are attributable to both a decrease in instructional expenses and supporting services. ESSER I and II (Elementary and Secondary School Emergency Relief) funds of \$295,506 were the major increases to the Grants and Contribution portion of the program revenues.

Reporting the BOCES' Most Significant Fund

The statements of the BOCES' major fund begin on page 3. Fund financial reports provide detailed information about the BOCES' major fund. The Centennial BOCES' major fund is the General Fund.

Governmental Funds

All of the BOCES' activities are reported in the governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in future periods. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash.

The governmental fund statements provide a detailed short-term view of the BOCES' general government operations and the basic services it provides. Governmental fund information helps one determine whether there are more or fewer financial resources that can be spent in the near future to finance educational programs. The relationship between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is reconciled in the financial statements of the Governmental Funds. The

BOCES' governmental fund is the General fund. The General Fund accounts for BOCES' entire program related activities.

Fund Financial Statements

As of June 30, 2021, the BOCES' general fund reported a fund balance of \$2,095,542, which is an increase of \$2,424 from the June 30, 2020 balance. The majority of the increase was related to additional funds received in the Special Education department. The general fund has an unassigned fund balance of \$1,845,542 and a committed fund balance of \$250,000.

Capital Assets

As of June 30, 2021, the BOCES had \$2,771,801 invested in a broad range of capital assets, including land, buildings, furniture, and equipment. This amount represents a net decrease (including additions and depreciation) of \$4,487. A summary of the BOCES' Capital Assets is as follows:

TABLE 3 – SUMMARY OF CAPITAL ASSETS

	<u>Balance 06/30/20</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 06/30/21</u>
Governmental Activities:				
Capital Assets, not being depreciated:				
Land and Easements	\$ 413,466	\$ -	\$ -	\$ 413,466
Capital Assets, being depreciated:				
Buildings and Improvements	3,375,681	81,218	-	3,456,899
Machinery and Equipment	<u>2,442,600</u>	<u>14,138</u>	-	<u>2,456,738</u>
Total Capital Assets	<u>6,231,747</u>	<u>95,356</u>	-	<u>6,327,103</u>
Accumulated Depreciation:				
Buildings and Improvements	(1,184,900)	(73,213)	-	(1,258,113)
Machinery and Equipment	<u>(2,270,559)</u>	<u>(26,630)</u>	-	<u>(2,297,189)</u>
Total Accum. Depreciation	<u>(3,455,459)</u>	<u>(99,843)</u>	-	<u>(3,555,302)</u>
Net Governmental Capital Assets	<u>\$ 2,776,288</u>	<u>\$ (4,487)</u>	<u>\$ -</u>	<u>\$ 2,771,801</u>

The BOCES decreased net capital assets by \$4,487. The change was due to a net increase in total accumulated depreciation. There were no equipment deletions for the fiscal year. The BOCES' policy is to capitalize and inventory annually capital assets with a unit value of or greater than \$5,000 and an estimated useful life of or greater than one year.

Debt Administration

As of June 30, 2021, the BOCES had total outstanding long-term debt as follows:

TABLE 4 – SCHEDULE OF NONCURRENT LIABILITIES

	<u>Balance</u> <u>06/30/2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>06/30/2021</u>	<u>Current</u> <u>Portion</u>	<u>Interest</u> <u>Expense</u>
Capital Leases Payable:						
Greeley Lighting Lease	\$ 36,323	\$ -	\$ 12,004	\$ 24,319	\$ 12,627	\$ 2,176
2021 Copier Lease	-	7,775	1,199	6,576	1,480	231
Total Capital Leases Payable	36,323	7,775	13,203	30,895	14,107	2,407
Accrued Compensated Absences	351,615	5,394	-	357,009	-	-
Total Long Term Obligations	\$ 387,938	\$ 13,169	\$ 13,203	\$ 387,904	\$ 14,107	\$ 2,407

The BOCES' capital lease is for the Agency's facilities and equipment. Additional information regarding these leases can be found in Note 8 to the financial statements starting on page 39.

General Fund Budget

The Board of Directors adopts the BOCES' budget in May of each year. Changes are then made in September when grant allocations are announced and staff changes are made for the new school year. The adoption of supplemental budgets is allowed throughout the year when unanticipated additional revenues are received. The majority of changes to the BOCES' budget are due to grants updated or awarded after the budget adoption. The final budget increased by \$1,121,471 over the original budget due to an increase in several projects, including three new projects – ESSER I Grant project of \$126,281, ESSER II Grant project of \$185,626, and RISE Education Grant project of \$482,091. Actual expenditures for the year were \$1,437,107 less than budgeted.

Economics Factors and Next Year's Budget and Rates

Joining forces to enrich educational opportunities for students, the BOCES provides high quality programs and services through partnerships and collaboration which support the educational priorities of member districts and enrich educational opportunities for students. The 2021-2022 budget addresses the major projects for the ensuing school year and provides an adequate level of funding for ongoing programs. The budget includes all programs associated with the fourteen districts within the BOCES. Overall, the original adopted BOCES' budget for 2021-2022 is \$14,574,900 or \$357,770 less than the final budget for 2020-2021. The main decreases are in the Administration budgets of \$169,674 and Federal Program budgets decreased \$247,452 over the final 2020-21 budget. Special Education budgets increased \$181,108 over the final 2020-21 budget.

Requests for Information

This financial report is designed to provide a general overview of the BOCES' finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Executive Director, 2020 Clubhouse Drive, Greeley, CO, 80634.

FINANCIAL SECTION

Mayberry & Company, LLC

Certified Public Accountants

Member of the American Institute of Certified Public Accountants
Governmental Audit Quality Center
and Private Company Practice Section

Board of Directors
Centennial Board of Cooperative Educational Services
Greeley, Colorado

Independent Auditors' Report

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, major fund, and the related notes to the financial statements of the Centennial Board of Cooperative Educational Services, as of and for the year ended June 30, 2021, which collectively comprise the basic financial statements of the BOCES, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund of Centennial Board of Cooperative Educational Services, as of June 30, 2021, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited Centennial Board of Cooperative Educational Services financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 16, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Required Supplementary Information – Management Discussion and Analysis and Pension Schedules

Accounting principles generally accepted in the United States of America require that the management, discussion and analysis on pages M1 - M5 and the pension schedules on page 44 - 47 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Required Supplementary Information – Budgetary Comparison Schedule

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. Accounting principles generally accepted in the United States of America require that the budgetary comparison schedules on pages 48 - 51 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. The information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Report on Other Legal and Regulatory Requirements

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Colorado Department of Education Auditors' Electronic Financial Data Integrity Check Figures and Bolded Balance Sheet reports on pages 52 – 55 are presented for state regulatory compliance and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 25, 2021, on our consideration of the Centennial Board of Cooperative Educational Services' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Centennial Board of Cooperative Educational Services' internal control over financial reporting and compliance.

Mayberry + Company, LLC

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BASIC FINANCIAL STATEMENTS

The Basic Financial Statements provide a financial overview of the Centennial Board of Cooperative Educational Services' operations. These financial statements present the financial position and operations of both government-wide and fund level activity.

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

Statement of Net Position
June 30, 2021

	<u>Governmental Activities</u>
ASSETS AND DEFERRED OUTFLOWS OF FINANCIAL RESOURCES	
Assets	
Current Assets	
Cash and Investments	\$ 1,452,293
Grants Receivable	1,403,586
Other Accounts Receivable	250,110
Prepaid Expenses	17,340
Capital and Other Assets	
Capital Assets not Being Depreciated	413,466
Capital Assets Being Depreciated, Net	<u>2,358,335</u>
Total Assets	<u>5,895,130</u>
Deferred Outflows of Financial Resources	
Net Pension Deferred Outflows	4,405,294
Net OPEB Deferred Outflows	<u>62,933</u>
Total Deferred Outflows of Financial Resources	<u>4,468,227</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF FINANCIAL RESOURCES	<u>\$ 10,363,357</u>
LIABILITIES, DEFERRED INFLOWS AND NET POSITION	
Liabilities	
Current Liabilities	
Accounts Payable	\$ 553,406
Accrued Salaries & Benefits	432,892
Payroll Taxes & Deductions Payable	1,304
Noncurrent Liabilities	
Due Within One Year	14,107
Due In More Than One Year	<u>14,121,247</u>
Total Liabilities	<u>15,122,956</u>
Deferred Inflows of Financial Resources	
Net Pension Deferred Inflows	6,357,274
Net OPEB Deferred Inflows	<u>202,653</u>
Total Deferred Inflows of Financial Resources	<u>6,559,927</u>
Net Position	
Net Investment in Capital Assets	2,755,013
Unrestricted Net Position	<u>(14,074,539)</u>
Total Net Position	<u>(11,319,526)</u>
TOTAL LIABILITIES, DEFERRED OUTFLOWS AND NET POSITION	<u>\$ 10,363,357</u>

The accompanying footnotes are an integral part of these financial statements.

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

Statement of Activities
For the Year Ended June 30, 2021

<u>Functions/Programs</u>	<u>Program Revenues</u>				<u>Net (Expense) Revenue and Change in Net Position</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Primary Government					
Governmental Activities					
Instruction	\$ 3,721,520	\$ 195,983	\$ 4,465,190	\$ -	\$ 939,653
Supporting Services	<u>6,015,739</u>	<u>3,897,338</u>	<u>4,436,638</u>	<u>138,652</u>	<u>2,456,889</u>
Total Primary Government	<u>\$ 9,737,259</u>	<u>\$ 4,093,321</u>	<u>\$ 8,901,828</u>	<u>\$ 138,652</u>	<u>3,396,542</u>
General Revenues					
Investment Earnings					3,260
Other Revenues					358,501
Debt Proceeds					<u>7,775</u>
Total General Revenues					<u>369,536</u>
Change in Net Position					3,766,078
Beginning Net Position					<u>(15,085,604)</u>
Ending Net Position					<u>\$ (11,319,526)</u>

The accompanying footnotes are an integral part of these financial statements.

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES
Balance Sheet
Governmental Funds
General Fund
June 30, 2021

	<u>Totals</u>	
	<u>2021</u>	<u>2020</u>
ASSETS		
Cash and Investments	\$ 1,452,293	\$ 1,782,075
Grants Receivable	1,403,586	1,238,744
Other Accounts Receivable	250,110	264,940
Prepaid Expenses	17,340	-
TOTAL ASSETS	<u>\$ 3,123,329</u>	<u>\$ 3,285,759</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE		
Liabilities		
Accounts Payable	\$ 553,406	\$ 771,048
Accrued Salaries & Benefits	432,892	378,022
Payroll Taxes & Deductions Payable	1,304	(2,121)
Unearned Revenue Grants	-	5,507
Other Long Term Liabilities	40,185	40,185
Total Liabilities	<u>1,027,787</u>	<u>1,192,641</u>
Fund Balance		
Assigned Fund Balance	250,000	250,000
Unassigned Fund Balance	1,845,542	1,843,118
Total Fund Balance	<u>2,095,542</u>	<u>2,093,118</u>
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE	<u>\$ 3,123,329</u>	<u>\$ 3,285,759</u>

The accompanying footnotes are an integral part of these financial statements.

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

**Reconciliation of Governmental Fund Balances
to Governmental Activities Net Position
June 30, 2021**

Fund Balance - Governmental Funds		\$	2,095,542
Capital assets used in governmental activities are not financial resources and are therefore not reported in the funds			
Capital assets, not being depreciated	\$	413,466	
Capital assets, being depreciated		5,913,637	
Accumulated depreciation		<u>(3,555,302)</u>	2,771,801
Certain long-term pension and OPEB related costs and adjustments are not available to pay or payable currently and are therefore not reported in the funds			
Pension Liability			
Net pension deferred outflows		4,405,294	
Net pension liability		(13,226,438)	
Net pension deferred inflows		<u>(6,357,274)</u>	(15,178,418)
OPEB Liability			
Net OPEB deferred outflows		62,933	
Net OPEB liability		(480,827)	
Net OPEB deferred inflows		<u>(202,653)</u>	(620,547)
Long-term liabilities are not due and payable in the current year and, therefore, are not reported in the funds.			
Capital leases payable		(30,895)	
Accrued compensated absences		<u>(357,009)</u>	<u>(387,904)</u>
Total Net Position - Governmental Activities			<u>\$ (11,319,526)</u>

The accompanying footnotes are an integral part of these financial statements.

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
General Fund
For the Year Ended June 30, 2021
(With Comparative Totals for the Year Ended June 30, 2020)

	Totals	
	2021	2020
REVENUES		
Local Sources	\$ 4,476,083	\$ 4,903,844
Intermediate Sources	13	-
State Sources	3,319,586	3,283,304
Federal Sources	5,699,880	5,332,522
TOTAL REVENUES	13,495,562	13,519,670
EXPENDITURES		
Current		
Instruction	4,586,916	4,606,579
Pupil Support	3,620,598	3,226,576
Staff Support	1,752,667	1,921,029
General Administration	575,523	525,811
School Administration	91,242	89,585
Business Services	429,404	390,527
Operations and Maintenance	828,834	814,184
Other Central Support	1,186,570	1,382,062
Risk Management	61,595	62,597
Community Support	270,737	152,784
Facilities	81,218	-
Debt Service	15,609	314,927
TOTAL EXPENDITURES	13,500,913	13,486,661
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	(5,351)	33,009
OTHER FINANCING SOURCES (USES)		
Debt Proceeds	7,775	-
CHANGE IN FUND BALANCE	2,424	33,009
BEGINNING FUND BALANCE	2,093,118	2,060,109
ENDING FUND BALANCE	\$ 2,095,542	\$ 2,093,118

The accompanying footnotes are an integral part of these financial statements.

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

**Reconciliation of Governmental Changes in Fund Balance
to Governmental Activities Change in Net Position
For the Year Ended June 30, 2021**

Change in Fund Balance - Governmental Funds	\$	2,424
<p>Capital assets used in governmental activities are expensed when purchased in the funds and depreciated at the activity level</p>		
Capitalized Asset Purchases	\$	95,356
Depreciation Expense		<u>(99,843)</u>
		(4,487)
<p>Pension and OPEB expense at the fund level represent cash contributions to the defined benefit plan. For the activity level presentation, the amount represents the actuarial cost of the benefits for the fiscal year.</p>		
Pension Liability		
Current year change and amortization of deferred outflows - net		1,527,047
Change in net pension liability		(1,161,436)
Current year change and amortization of deferred inflows - net		<u>3,366,713</u>
		3,732,324
OPEB Liability		
Current year change and amortization of deferred outflows - net		(11,570)
Change in OPEB liability		112,362
Current year change and amortization of deferred inflows - net		<u>(65,009)</u>
		35,783
<p>Repayments of long-term liabilities are expensed in the fund and reduce outstanding liabilities at the activity level. In addition, proceeds from long-term debt issuances are reported as revenues in the funds and increase liabilities at the activity level.</p>		
Principal payments on capital leases		5,428
Change in accrued compensated absences		<u>(5,394)</u>
		(166)
Total Net Position - Governmental Activities	\$	<u><u>3,766,078</u></u>

The accompanying footnotes are an integral part of these financial statements.

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Centennial Board of Cooperative Educational Services (the BOCES) conform to generally accepted accounting principles as applicable to governmental units. Following is a summary of the more significant policies:

Reporting Entity

In evaluating how to define the government, for financial reporting purposes, the BOCES' management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity* as subsequently updated and amended.

Based upon the application of these criteria, no governmental organizations are includable within the BOCES' reporting entity.

Basis of Presentation

Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) present financial information of the BOCES as a whole. The reporting information includes all of the non-fiduciary activities of the BOCES. These statements are used to distinguish between the governmental and business-type activities of the BOCES. Governmental activities normally are supported by taxes and intergovernmental revenues, and are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The BOCES' does not report any business-type activities.

The statement of activities presents a comparison between direct expenses and program revenues for the different business-type activities of the BOCES and for each function of the BOCES' governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include fees and charges paid by the recipients of goods or services offered by the programs, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program.

Revenues that are not classified as program revenues are presented as general revenues. The effects of interfund activity have been eliminated from the government-wide financial statements.

Fund Financial Statements

The fund financial statements provide information about the BOCES' funds, including its fiduciary funds. Separate statements for each fund category – governmental, proprietary and fiduciary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds would be aggregated and reported as non-major funds. Any fiduciary funds are presented separately. The BOCES presently does not have any non-major or fiduciary funds.

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The BOCES reports the following major governmental fund:

General Fund - This fund is the general operating fund of the BOCES. It is used to account for all financial activity.

Measurement Focus and Basis of Accounting

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the same time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions in which the BOCES gives (or receives) value without directly receiving (or giving) equal value in exchange, include grants and donations. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements

Governmental Funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The BOCES considers all revenues reported in the governmental funds to be available if they can be used to satisfy current obligations as of year-end, generally not over 60 days after year end. These revenues could include federal, state, and county grants, and some charges for services. Grants are only recognized to the extent allowable expenditures have been incurred. Expenditures are recorded when the related fund liability is incurred, except for claims and judgments and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Acquisitions under capital leases are reported as other financing sources.

Under the terms of grant agreements, the BOCES funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, they are both restricted and unrestricted net position available to finance the programs. It is the BOCES' policy to first apply cost-reimbursement grant resources to such programs and then general revenues.

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for all funds. All annual appropriations lapse at fiscal year-end.

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus and Basis of Accounting (Continued)

Governmental Fund Financial Statements (Continued)

The BOCES adheres to the following procedures in establishing the budgetary data reflected in the financial statements:

- Budgets are required by state law for all funds. By May 31, the Executive Director submits to the Board of Directors a proposed budget for the fiscal year commencing the following July 1. The budget includes proposed expenditures and the means of financing them. All budgets lapse at year end.
- Public hearings are conducted by the Board to obtain taxpayer comments.
- Prior to June 30, the budget is adopted by formal resolution.
- A Uniform Budget Summary must be prepared and posted on the BOCES' website.
- Expenditures may not legally exceed appropriations at the fund level.
- Revisions that alter the total expenditures of any fund must be approved by the Board.
- Budgeted amounts reported in the accompanying financial statements are as adopted or amended by the Board.

Assets, Deferred Outflows, Liabilities, Deferred Inflows and Net Position/Fund Balance

Cash - Cash is in interest bearing accounts which are comprised of certificates of deposit, savings accounts and money market accounts which are legally authorized. The balance in the cash accounts is available to meet current operating requirements.

Receivables - All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

Capital Assets – Capital assets used in governmental activities operations are shown on the government-wide financial statements. These assets are not shown in the governmental funds and are therefore listed as a reconciling item between the two presentations. Property and equipment acquired or constructed for governmental fund operations are recorded as expenditures in the fund making the expenditure and capitalized at cost in the government-wide presentation. No depreciation has been provided on capital assets in the governmental funds.

Property and equipment is stated at cost. Where cost could not be determined from the available records, estimated historical cost was used to record the estimated value of the assets. Assets acquired by gift or bequest are recorded at their fair market value at the date of transfer.

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Deferred Outflows, Liabilities, Deferred Inflows and Net Position/Fund Balance
(Continued)

Depreciation has been provided over the estimated useful lives of the asset in the government-wide presentation. Depreciation is calculated using the straight-line method over the following useful lives:

Buildings and Site Improvements	50 years
Other Equipment	5-20 years

Unearned Revenues - The unearned revenues include governmental grants which have been received but not yet earned as service has not been provided.

Vacation leave - The BOCES' twelve month contract employees shall receive vacation leave time. Vacation leave benefits for contracted employees are as follows: employees with 1-3 years of service can accumulate 96 hours per year, employees with 4-5 years of service can accumulate 120 hours per year and employees with 6 years and over of service can accumulate 144 hours per year. An employee may not accrue more time than can be accrued in a two-year period. Upon termination of employment, other than for cause, an employee shall be paid a lump sum at the employee's current daily rate for unused vacation, not to exceed two year's accumulation.

Sick leave - The BOCES will provide 96 hours per year of sick leave with a maximum accrual of 520 hours (employees will be compensated for unused sick leave above the base of 20 days/160 hours at the current state minimum wage upon separation of employment.

Deferred outflows/inflows of resources - In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The government has several items that qualify for reporting in this category, all related to outstanding pension and OPEB obligations and further described in Notes 5 and 7.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The BOCES reports deferred inflows for pension and OPEB related amounts as further described in Notes 5 and 7.

Net Position/Fund Balances - In the government-wide financial statements, net position is shown as net investment in capital assets, with these assets essentially being nonexpendable; restricted when constraints placed on the net position are externally imposed; or unrestricted.

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Deferred Outflows, Liabilities, Deferred Inflows and Net Position/Fund Balance (Continued)

For the governmental fund presentation, fund balances that are classified as “nonspendable” include amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts.

Fund balance is reported as “restricted” when constraints placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority, the Board of Directors, is reported as “committed” fund balance. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action (for example, legislation, resolution, ordinance) it employed to previously commit those amounts.

Amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed, are reported as “assigned” fund balance. Intent should be expressed by (a) the governing body itself or (b) a body (a budget or finance committee, for example) or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.

All remaining fund balance in the General Fund is presented as unassigned.

Net Position/Fund Equity Flow Assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance, if allowed under the terms of the restriction. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenues and Expenditures

Revenues and Expenditures - Revenues for governmental funds are recorded when they are determined to be both measurable and available. Generally, revenues are recognized when received. Grants from other governments are recognized when qualifying expenditures are incurred. Expenditures for governmental funds are recorded when the related liability is incurred.

Comparative Data

Comparative total data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the BOCES' financial position and operations. However, comparative (i.e., presentation of prior year totals by fund type) data has not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

NOTE 2: CASH AND INVESTMENTS

A reconciliation of the cash and investment components on the balance sheet to the cash and investments categories in this footnote are as follows:

Cash and Investments

Deposits	\$	60,565
Investments		1,391,328
Cash on hand		<u>400</u>
Total	\$	<u>1,452,293</u>

Deposits

The Colorado Public Deposit Protection Act, (PDPA) requires that all units of local government deposit cash in eligible public depositories. Eligibility is determined by state regulations. At June 30, 2021, State regulatory commissioners have indicated that all financial institutions holding deposits for the BOCES are eligible public depositories. Amounts on deposit in excess of federal insurance levels must be collateralized by eligible collateral as determined by the PDPA. PDPA allows the financial institution to create a single collateral pool for all public funds held. The pool is to be maintained by another institution, or held in trust for all the uninsured public deposits as a group. The market value of the collateral must be at least equal to 102% of the uninsured deposits. Deposits are categorized by type of credit risk: (1) Insured or collateralized with securities held by the entity or by its agent in the entity's name. (2) Collateralized with securities held by the pledging financial institution's trust department or agent in the entity's name. (3) Uncollateralized, including any bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the entity's name.

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

NOTE 2: CASH AND INVESTMENTS (Continued)

Deposits (Continued)

At June 30, 2021, the BOCES' deposits had bank and carrying balances as follows:

	<u>Bank Balance</u>	<u>Carrying Balance</u>
FDIC Insured	\$ 250,000	\$ 60,565
PDPA Collateralize (not in BOCES Name)	(13,506)	-
Total Deposits	<u>\$ 236,494</u>	<u>\$ 60,565</u>

Investments

The BOCES has \$1,391,328 invested in the Colorado Government Liquid Asset Trust (Colotrust), an investment vehicle established for local government entities in Colorado to pool surplus funds. Colotrust operates similarly to a money market fund and each share is equal in value to \$1.00. Investments of Colotrust consist of U.S. Treasury bills, notes and note strips and repurchase agreements collateralized by U.S. Treasury securities. A designated custodial bank provides safekeeping and depository services to Colotrust in connection with the direct investment and withdrawal functions of Colotrust. Substantially all securities owned by Colotrust are held by the Federal Reserve Bank in the account maintained for the custodial bank. The custodian's internal records identify the investments owned by Colotrust. The fair value of the position in the pool is the same as the valuation of the pool shares.

Cash Invested - Colorado statutes specify investment instruments meeting defined rating and risk criteria in which local government entities may invest. The allowed investments include local government investment pools and obligations of the United States Government.

Interest Rate Risk – The BOCES does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk – State law limits investments in commercial paper, corporate bonds, and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. The BOCES has no investments policy that would further limit its investment choices. At June 30, 2021, the BOCES' investment in the Colorado Government Liquid Assets Trust (Colotrust) was rated AAAM by Standard & Poor's.

Concentration of Credit Risk – The BOCES Board has placed no limit on the amount the BOCES may invest in any one issuer.

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

NOTE 3: CAPITAL ASSETS

The BOCES' policy is to capitalize and inventory annually all capital assets with a unit value of or greater than \$5,000 and an estimated useful life of or greater than one year.

A summary of changes in capital assets is as follows:

Governmental Capital Assets				
	<u>Balance</u>			<u>Balance</u>
	<u>06/30/20</u>	<u>Additions</u>	<u>Deletions</u>	<u>06/30/21</u>
Governmental Activities:				
Capital Assets, not being depreciated:				
Land and Easements	\$ 413,466	\$ -	\$ -	\$ 413,466
Capital Assets, being depreciated:				
Buildings and Improvements	3,375,681	81,218	-	3,456,899
Machinery and Equipment	<u>2,442,600</u>	<u>14,138</u>	<u>-</u>	<u>2,456,738</u>
Total Capital Assets	<u>6,231,747</u>	<u>95,356</u>	<u>-</u>	<u>6,327,103</u>
Accumulated Depreciation:				
Buildings and Improvements	(1,184,900)	(73,213)	-	(1,258,113)
Machinery and Equipment	<u>(2,270,559)</u>	<u>(26,630)</u>	<u>-</u>	<u>(2,297,189)</u>
Total Accum. Depreciation	<u>(3,455,459)</u>	<u>(99,843)</u>	<u>-</u>	<u>(3,555,302)</u>
Net Governmental Capital Assets	<u>\$ 2,776,288</u>	<u>\$ (4,487)</u>	<u>\$ -</u>	<u>\$ 2,771,801</u>

NOTE 4: ACCRUED SALARIES AND BENEFITS

Salaries and retirement benefits of certain contractually employed personnel are paid over a twelve month period from September to August, but are earned during a school year of approximately nine to ten months. The salaries and benefits earned, but unpaid, as of June 30, 2021, are \$432,892. Accordingly, the accrued compensation is reflected as a liability in the accompanying financial statements of the General Fund.

NOTE 5: DEFINED BENEFIT PENSION PLAN

Summary of Significant Accounting Policies

Pensions. The BOCES participates in the School Division Trust Fund (SCHDTF), a cost-sharing multiple-employer defined benefit pension plan administered by the Public Employees' Retirement Association of Colorado ("PERA"). The net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position (FNP) and additions to/deductions from the FNP of the SCHDTF have been determined using the economic resources measurement focus and the accrual basis of accounting. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

NOTE 5: DEFINED BENEFIT PENSION PLAN (Continued)

Summary of Significant Accounting Policies (Continued)

The Colorado General Assembly passed significant pension reform through Senate Bill (SB) 18-200: *Concerning Modifications To the Public Employees' Retirement Association Hybrid Defined Benefit Plan Necessary to Eliminate with a High Probability the Unfunded Liability of the Plan Within the Next Thirty Years*. The bill was signed into law by Governor Hickenlooper on June 4, 2018. SB 18-200 made changes to certain benefit provisions. Most of these changes were in effect as of June 30, 2021.

General Information about the Pension Plan

Plan description. Eligible employees of the BOCES are provided with pensions through the SCHDTF—a cost-sharing multiple-employer defined benefit pension plan administered by PERA. Plan benefits are specified in Title 24, Article 51 of the Colorado Revised Statutes (C.R.S.), administrative rules set forth at 8 C.C.R. 1502-1, and applicable provisions of the federal Internal Revenue Code. Colorado State law provisions may be amended from time to time by the Colorado General Assembly. PERA issues a publicly available comprehensive annual financial report (Annual Report) that can be obtained at www.copera.org/investments/pera-financial-reports.

Benefits provided as of December 31, 2020. PERA provides retirement, disability, and survivor benefits. Retirement benefits are determined by the amount of service credit earned and/or purchased, highest average salary, the benefit structure(s) under which the member retires, the benefit option selected at retirement, and age at retirement. Retirement eligibility is specified in tables set forth at C.R.S. § 24-51-602, 604, 1713, and 1714.

The lifetime retirement benefit for all eligible retiring employees under the PERA benefit structure is the greater of the:

- Highest average salary multiplied by 2.5 percent and then multiplied by years of service credit.
- The value of the retiring employee's member contribution account plus a 100 percent match on eligible amounts as of the retirement date. This amount is then annuitized into a monthly benefit based on life expectancy and other actuarial factors.

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

NOTE 5: DEFINED BENEFIT PENSION PLAN (Continued)

General Information about the Pension Plan (Continued)

The lifetime retirement benefit for all eligible retiring employees under the Denver Public Schools (DPS) benefit structure is the greater of the:

- Highest average salary multiplied by 2.5 percent and then multiplied by years of service credit.
- \$15 times the first 10 years of service credit plus \$20 times service credit over 10 years plus a monthly amount equal to the annuitized member contribution account balance based on life expectancy and other actuarial factors.

In all cases the service retirement benefit is limited to 100 percent of highest average salary and also cannot exceed the maximum benefit allowed by federal Internal Revenue Code.

Members may elect to withdraw their member contribution accounts upon termination of employment with all PERA employers; waiving rights to any lifetime retirement benefits earned. If eligible, the member may receive a match of either 50 percent or 100 percent on eligible amounts depending on when contributions were remitted to PERA, the date employment was terminated, whether 5 years of service credit has been obtained and the benefit structure under which contributions were made.

As of December 31, 2020, benefit recipients who elect to receive a lifetime retirement benefit are generally eligible to receive post-retirement cost-of-living adjustments, referred to as annual increases in the C.R.S., once certain criteria are met. Pursuant to SB 18-200, eligible benefit recipients under the PERA benefit structure who began membership before January 1, 2007, and all eligible benefit recipients of the DPS benefit structure will receive an annual increase of 1.25 percent unless adjusted by the automatic adjustment provision (AAP) pursuant to C.R.S. § 24-51-413. Eligible benefit recipients under the PERA benefit structure who began membership on or after January 1, 2007, will receive the lesser of an annual increase of 1.25 percent or the average of the Consumer Price Index for Urban Wage Earners and Clerical Workers for the prior calendar year, not to exceed 10 percent of PERA's Annual Increase Reserve (AIR) for the SCHDTF. The AAP may raise or lower the aforementioned annual increase by up to 0.25 percent based on the parameters specified in C.R.S. § 24-51-413.

Disability benefits are available for eligible employees once they reach five years of earned service credit and are determined to meet the definition of disability. The disability benefit amount is based on the lifetime retirement benefit formula(s) shown above considering a minimum 20 years of service credit, if deemed disabled.

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

NOTE 5: DEFINED BENEFIT PENSION PLAN (Continued)

General Information about the Pension Plan (Continued)

Survivor benefits are determined by several factors, which include the amount of earned service credit, highest average salary of the deceased, the benefit structure(s) under which service credit was obtained, and the qualified survivor(s) who will receive the benefits.

Contributions provisions as of June 30, 2021 Eligible employees of, The BOCES and the State are required to contribute to the SCHDTF at a rate set by Colorado statute. The contribution requirements for the SCHDTF are established under C.R.S. § 24-51-401, *et seq.* and § 24-51-413. Eligible employees are required to contribute 10.00 percent of their PERA-includable salary during the period of July 1, 2020 through June 30, 2021. Employer contribution requirements are summarized in the table below:

	July 1, 2020 Through June 30, 2021
Employer contribution rate	10.90%
Amount of employer contribution apportioned to the Health Care Trust Fund as specified in C.R.S. 24-51-208(1)(f)	-1.02%
Amount apportioned to the SCHDTF	9.88%
Amortization equalization disbursement (AED) as specified in C.R.S. 24-51-411	4.50%
Supplemental amortization equalization disbursement (SAED) as specified in C.R.S. 24-51-411	5.50%
Total employer contribution rate to the SCHDTF	19.88%

¹ Rates are expressed as a percentage of salary as defined in C.R.S. 24-51-101(42).

As specified in C.R.S. § 24-51-414, the State is required to contribute \$225 million (actual dollars) each year to PERA starting on July 1, 2018. A portion of the direct distribution payment is allocated to the SCHDTF based on the proportionate amount of annual payroll of the SCHDTF to the total annual payroll of the SCHDTF, State Division Trust Fund, Judicial Division Trust Fund, and Denver Public Schools Division Trust Fund. House Bill (HB) 20-1379 suspended the \$225 million (actual dollars) direct distribution payable on July 1, 2020 for the State’s 2020-21 fiscal year.

Employer contributions are recognized by the SCHDTF in the period in which the compensation becomes payable to the member and the BOCES is statutorily committed to pay the contributions to the SCHDTF. Employer contributions recognized by the SCHDTF from BOCES were \$918,485 for the year ended June 30, 2021.

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

NOTE 5: DEFINED BENEFIT PENSION PLAN (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability for the SCHDTF was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019. Standard update procedures were used to roll-forward the total pension liability to December 31, 2020. The BOCES proportion of the net pension liability was based on BOCES contributions to the SCHDTF for the calendar year 2020 relative to the total contributions of participating employers and the State as a nonemployer contributing entity.

Due to the aforementioned suspension of the July 1, 2020, direct distribution payment, the nonemployer contributing entity's proportion is zero percent. Pursuant to C.R.S. § 24-51-414, the direct distribution payment from the State of Colorado is to recommence annually starting on July 1, 2021. For purposes of GASB 68 paragraph 15, a circumstance exists in which a nonemployer contributing entity is legally responsible for making contributions to the SCHDTF and is considered to meet the definition of a special funding situation.

At June 30, 2021, the BOCES reported a liability of \$13,226,438 for its proportionate share of the net pension liability. The amount recognized by the BOCES as its proportionate share of the net pension liability, the related support from the State as a nonemployer contributing entity, and the total portion of the net pension liability that was associated with BOCES were as follows:

District's proportionate share of the net pension liability	\$ (13,226,438)
The State's proportionate share of the net pension liability as a nonemployer contributing entity associated with the District	\$ -
Total	\$ (13,226,438)

At December 31, 2020, the BOCES proportion was 0.0875 percent, which was an increase of 0.0067 from its proportion measured as of December 31, 2019.

For the year ended June 30, 2021, the BOCES recognized pension expense of \$2,775,136 and revenue of \$0 for support from the State as a nonemployer contributing entity. At June 30, 2021, the BOCES reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

NOTE 5: DEFINED BENEFIT PENSION PLAN (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

	Deferred Outflows	Deferred Inflows
Difference between expected and actual experience	\$ 700,352	\$ -
Changes of assumptions or other inputs	\$ 1,272,342	\$ (2,074,945)
Net difference between projected and actual earnings on pension plan investments	\$ 862,170	\$ (3,738,184)
Changes in proportion and differences between contributions recognized and proportionate share of contributions - Plan Basis	\$ 1,077,844	\$ (544,145)
Contributions subsequent to the measurement date	\$ 492,586	\$ -
Total	\$ 4,405,294	\$ (6,357,274)

\$492,586 reported as deferred outflows of resources related to pensions, resulting from contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30:	Fiscal Year Totals
2022	\$ (2,246,810)
2023	602,529
2024	(340,991)
2025	(459,294)
Total	\$ (2,444,566)

Actuarial assumptions. The total pension liability in the December 31, 2019, actuarial valuation was determined using the following actuarial cost method, actuarial assumptions and other inputs:

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

NOTE 5: DEFINED BENEFIT PENSION PLAN (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Actuarial cost method	Entry Age
Price inflation	2.40%
Real wage growth	1.10%
Wage inflation	3.50%
Salary increase, including wage inflation	3.50-9.70%
Long-term investment rate of return, net of pension plan investment expenses, including price inflation	7.25%
Discount rate	7.25%
Post retirement benefit increases:	
PERA benefit structure hired prior to 1/1/07 and DPS benefit structure (automatic)	1.25%
PERA benefit structure hired after 12/31/06 (ad hoc, substantively automatic) ¹	Financed by the Annual Increase Reserve (AIR)

¹ Post-retirement benefit increases are provided by the AIR, accounted separately within each Division Trust Fund, and subject to moneys being available; therefore, liabilities related to increases for members of these benefit tiers can never exceed available assets.

Healthy mortality assumptions for active members were based on the RP-2014 White Collar Employee Mortality Table, a table specifically developed for actively working people. To allow for an appropriate margin of improved mortality prospectively, the mortality rates incorporate a 70 percent factor applied to male rates and a 55 percent factor applied to female rates.

Post-retirement non-disabled mortality assumptions were based on the RP-2014 White Collar Healthy Annuitant Mortality Table, adjusted as follows:

- **Males:** Mortality improvement projected to 2018 using the MP-2015 projection scale, a 93 percent factor applied to rates for ages less than 80, a 113 percent factor applied to rates for ages 80 and above, and further adjustments for credibility.
- **Females:** Mortality improvement projected to 2020 using the MP-2015 projection scale, a 68 percent factor applied to rates for ages less than 80, a 106 percent factor applied to rates for ages 80 and above, and further adjustments for credibility.

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

NOTE 5: DEFINED BENEFIT PENSION PLAN (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

The mortality assumption for disabled retirees was based on 90 percent of the RP-2014 Disabled Retiree Mortality Table.

The actuarial assumptions used in the December 31, 2019, valuation were based on the results of the 2016 experience analysis for the periods January 1, 2012, through December 31, 2015, as well as, the October 28, 2016, actuarial assumptions workshop and were adopted by PERA's Board during the November 18, 2016, Board meeting.

Based on the 2020 experience analysis, dated October 28, 2020, for the period January 1, 2016, through December 31, 2019, revised economic and demographic assumptions were adopted by PERA's Board on November 20, 2020, and were effective as of December 31, 2020. The assumptions shown below were reflected in the roll forward calculation of the total pension liability from December 31, 2019, to December 31, 2020.

Actuarial cost method	Entry Age
Price inflation	2.30%
Real wage growth	0.70%
Wage inflation	3.00%
Salary increase, including wage inflation	3.40-11.00%
Long-term investment rate of return, net of pension plan investment expenses, including price inflation	7.25%
Discount rate	7.25%
Post retirement benefit increases:	
PERA benefit structure hired prior to 1/1/07 and DPS benefit structure (automatic)	1.25%
PERA benefit structure hired after 12/31/06 (ad hoc, substantively automatic) ¹	Financed by the Annual Increase Reserve (AIR)

¹ Post-retirement benefit increases are provided by the AIR, accounted separately within each Division Trust Fund, and subject to moneys being available; therefore, liabilities related to increases for members of these benefit tiers can never exceed available assets.

Salary scale assumptions were revised to align with revised economic assumptions and to more closely reflect actual experience.

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

NOTE 5: DEFINED BENEFIT PENSION PLAN (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Rates of termination/withdrawal, retirement, and disability were revised to more closely reflect actual experience.

The pre-retirement mortality assumptions were based upon the PubT-2010 Employee Table with generational projection using scale MP-2019.

Post-retirement non-disabled mortality assumptions were based upon the PubT-2010 Healthy Retiree Table, adjusted as follows:

- **Males:** 112 percent of the rates prior to age 80 and 94 percent of the rates for ages 80 and older, with generational projection using scale MP-2019.
- **Females:** 83 percent of the rates prior to age 80 and 106 percent of the rates for ages 80 and older, with generational projection using scale MP-2019.

Post-retirement non-disabled beneficiary mortality assumptions were based upon the Pub-2010 Contingent Survivor Table, adjusted as follows:

- **Males:** 97 percent of the rates for all ages, with generational projection using scale MP-2019.
- **Females:** 105 percent of the rates for all ages, with generational projection using scale MP-2019.

Disabled mortality assumptions were based upon the PubNS-2010 Disabled Retiree Table using 99 percent of the rates for all ages with generational projection using scale MP-2019.

The mortality tables described above are generational mortality tables on a benefit-weighted basis.

The long-term expected return on plan assets is reviewed as part of regular experience studies prepared every four to five years for PERA. Recently this assumption has been reviewed more frequently. The most recent analyses were outlined in the Experience Study report dated October 28, 2020. As a result of the November 20, 2020, PERA Board meeting, the following economic assumptions were changed, effective December 31, 2020:

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

NOTE 5: DEFINED BENEFIT PENSION PLAN (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

- Price inflation assumption decreased from 2.40 percent per year to 2.30 percent per year.
- Real rate of investment return assumption increased from 4.85 percent per year, net of investment expenses to 4.95 percent per year, net of investment expenses.
- Wage inflation assumption decreased from 3.50 percent per year to 3.00 percent per year.

Several factors are considered in evaluating the long-term rate of return assumption, including long-term historical data, estimates inherent in current market data, and a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation) were developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentages and then adding expected inflation.

The PERA Board first adopted the 7.25 percent long-term expected rate of return as of November 18, 2016. Following an asset/liability study, the Board reaffirmed the assumed rate of return at the Board's November 15, 2019, meeting, to be effective January 1, 2020. As of the most recent reaffirmation of the long-term rate of return, the target asset allocation and best estimates of geometric real rates of return for each major asset class are summarized in the table as follows:

Asset Class	Target Allocation	30 Year Expected Geometric Rate of Return
Global Equity	54.00%	5.60%
Fixed Income	23.00%	1.30%
Private Equity	8.50%	7.10%
Real Estate	8.50%	4.40%
Alternatives ¹	6.00%	4.70%
Total	100.00%	

¹The Opportunity Fund's name changed to Alternatives, effective January 1, 2020.

In setting the long-term expected rate of return, projections employed to model future returns provide a range of expected long-term returns that, including expected inflation, ultimately support a long-term expected nominal rate of return assumption of 7.25 percent.

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

NOTE 5: DEFINED BENEFIT PENSION PLAN (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Discount rate. The discount rate used to measure the total pension liability was 7.25 percent. The projection of cash flows used to determine the discount rate applied the actuarial cost method and assumptions shown above. In addition, the following methods and assumptions were used in the projection of cash flows:

- Total covered payroll for the initial projection year consists of the covered payroll of the active membership present on the valuation date and the covered payroll of future plan members assumed to be hired during the year. In subsequent projection years, total covered payroll was assumed to increase annually at a rate of 3.00 percent.
- Employee contributions were assumed to be made at the member contribution rates in effect for each year, including the scheduled increases in SB 18-200. Employee contributions for future plan members were used to reduce the estimated amount of total service costs for future plan members.
- Employer contributions were assumed to be made at rates equal to the fixed statutory rates specified in law for each year, including the scheduled increase in SB 18-200. Employer contributions also include current and estimated future AED and SAED, until the actuarial value funding ratio reaches 103 percent, at which point the AED and SAED will each drop 0.50 percent every year until they are zero. Additionally, estimated employer contributions reflect reductions for the funding of the AIR and retiree health care benefits. For future plan members, employer contributions were further reduced by the estimated amount of total service costs for future plan members not financed by their member contributions.
- As specified in law, the State, as a nonemployer contributing entity, will provide an annual direct distribution of \$225 million (actual dollars), commencing July 1, 2018, that is proportioned between the State, School, Judicial, and DPS Division Trust Funds based upon the covered payroll of each Division. The annual direct distribution ceases when all Division Trust Funds are fully funded. HB 20-1379 suspended the \$225 million (actual dollars) direct distribution payable on July 1, 2020, for the State's 2020-21 fiscal year.
- Employer contributions and the amount of total service costs for future plan members were based upon a process to estimate future actuarially determined contributions assuming an analogous future plan member growth rate.

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

NOTE 5: DEFINED BENEFIT PENSION PLAN (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

- The AIR balance was excluded from the initial FNP, as, per statute, AIR amounts cannot be used to pay benefits until transferred to either the retirement benefits reserve or the survivor benefits reserve, as appropriate. AIR transfers to the FNP position and the subsequent AIR benefit payments were estimated and included in the projections.
- Benefit payments and contributions were assumed to be made at the middle of the year.

Based on the above assumptions and methods, the SCHDTF's FNP was projected to be available to make all projected future benefit payments of current members. Therefore, the long-term expected rate of return of 7.25 percent on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The discount rate determination does not use the municipal bond index rate, and therefore, the discount rate is 7.25 percent. There was no change in the discount rate from the prior measurement date.

Sensitivity of the BOCES proportionate share of the net pension liability to changes in the discount rate. The following presents the proportionate share of the net pension liability calculated using the discount rate of 7.25 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25 percent) or 1-percentage-point higher (8.25 percent) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Proportionate share of the net pension asset (liability)	\$ (18,041,944)	\$ (13,226,438)	\$ (9,213,534)

Pension plan fiduciary net position. Detailed information about the SCHDTF's FNP is available in PERA's Annual Report which can be obtained at www.copera.org/investments/pera-financial-reports.

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

NOTE 6: DEFINED CONTRIBUTION PENSION PLAN

Voluntary Investment Program

Plan Description - Employees of the BOCES that are also members of the SCHDTF may voluntarily contribute to the Voluntary Investment Program, an Internal Revenue Code Section 401(k) defined contribution plan administered by PERA. Title 24, Article 51, Part 14 of the C.R.S, as amended, assigns the authority to establish the Plan provisions to the PERA Board of Trustees. PERA issues a publicly available comprehensive annual financial report for the Plan. That report can be obtained at www.copera.org/investments/pera-financial-reports.

Funding Policy – The Voluntary Investment Program is funded by voluntary member contributions up to the maximum limits set by the Internal Revenue Service, as established under Title 24, Article 51, Section 1402 of the C.R.S., as amended. The BOCES does not contribute to the plan. Employees are immediately vested in their own contributions, employer contributions, if any, and investment earnings. For the fiscal year ended June 30, 2021 program members contributed \$75,644.

NOTE 7: OTHER POST-EMPLOYMENT BENEFITS

Summary of Significant Accounting Policies

OPEB. The BOCES participates in the Health Care Trust Fund (HCTF), a cost-sharing multiple-employer defined benefit OPEB fund administered by the Public Employees' Retirement Association of Colorado ("PERA"). The net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, OPEB expense, information about the fiduciary net position (FNP) and additions to/deductions from the FNP of the HCTF have been determined using the economic resources measurement focus and the accrual basis of accounting. For this purpose, benefits paid on behalf of health care participants are recognized when due and/or payable in accordance with the benefit terms. Investments are reported at fair value.

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

NOTE 7: OTHER POST-EMPLOYMENT BENEFITS (Continued)

General Information about the OPEB Plan

Plan description. Eligible employees of the BOCES are provided with OPEB through the HCTF—a cost-sharing multiple-employer defined benefit OPEB plan administered by PERA. The HCTF is established under Title 24, Article 51, Part 12 of the Colorado Revised Statutes (C.R.S.), as amended. Colorado State law provisions may be amended from time to time by the Colorado General Assembly. Title 24, Article 51, Part 12 of the C.R.S., as amended, sets forth a framework that grants authority to the PERA Board to contract, self-insure, and authorize disbursements necessary in order to carry out the purposes of the PERACare program, including the administration of the premium subsidies. Colorado State law provisions may be amended from time to time by the Colorado General Assembly. PERA issues a publicly available comprehensive annual financial report (Annual Report) that can be obtained at www.copera.org/investments/pera-financial-reports.

Benefits provided. The HCTF provides a health care premium subsidy to eligible participating PERA benefit recipients and retirees who choose to enroll in one of the PERA health care plans, however, the subsidy is not available if only enrolled in the dental and/or vision plan(s). The health care premium subsidy is based upon the benefit structure under which the member retires and the member's years of service credit. For members who retire having service credit with employers in the Denver Public Schools (DPS) Division and one or more of the other four Divisions (State, School, Local Government and Judicial), the premium subsidy is allocated between the HCTF and the Denver Public Schools Health Care Trust Fund (DPS HCTF). The basis for the amount of the premium subsidy funded by each trust fund is the percentage of the member contribution account balance from each division as it relates to the total member contribution account balance from which the retirement benefit is paid.

C.R.S. § 24-51-1202 et seq. specifies the eligibility for enrollment in the health care plans offered by PERA and the amount of the premium subsidy. The law governing a benefit recipient's eligibility for the subsidy and the amount of the subsidy differs slightly depending under which benefit structure the benefits are calculated. All benefit recipients under the PERA benefit structure and all retirees under the DPS benefit structure are eligible for a premium subsidy, if enrolled in a health care plan under PERACare. Upon the death of a DPS benefit structure retiree, no further subsidy is paid.

Enrollment in the PERACare is voluntary and is available to benefit recipients and their eligible dependents, certain surviving spouses, and divorced spouses and guardians, among others. Eligible benefit recipients may enroll into the program upon retirement, upon the occurrence of certain life events, or on an annual basis during an open enrollment period.

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

NOTE 7: OTHER POST-EMPLOYMENT BENEFITS (Continued)

General Information about the OPEB Plan (Continued)

PERA Benefit Structure

The maximum service-based premium subsidy is \$230 per month for benefit recipients who are under 65 years of age and who are not entitled to Medicare; the maximum service-based subsidy is \$115 per month for benefit recipients who are 65 years of age or older or who are under 65 years of age and entitled to Medicare. The maximum service-based subsidy, in each case, is for benefit recipients with retirement benefits based on 20 or more years of service credit. There is a 5 percent reduction in the subsidy for each year less than 20. The benefit recipient pays the remaining portion of the premium to the extent the subsidy does not cover the entire amount.

For benefit recipients who have not participated in Social Security and who are not otherwise eligible for premium-free Medicare Part A for hospital-related services, C.R.S. § 24-51-1206(4) provides an additional subsidy. According to the statute, PERA cannot charge premiums to benefit recipients without Medicare Part A that are greater than premiums charged to benefit recipients with Part A for the same plan option, coverage level, and service credit. Currently, for each individual PERACare enrollee, the total premium for Medicare coverage is determined assuming plan participants have both Medicare Part A and Part B and the difference in premium cost is paid by the HCTF or the DPS HCTF on behalf of benefit recipients not covered by Medicare Part A.

DPS Benefit Structure

The maximum service-based premium subsidy is \$230 per month for retirees who are under 65 years of age and who are not entitled to Medicare; the maximum service-based subsidy is \$115 per month for retirees who are 65 years of age or older or who are under 65 years of age and entitled to Medicare. The maximum subsidy, in each case, is for retirees with retirement benefits based on 20 or more years of service credit. There is a 5 percent reduction in the subsidy for each year less than 20. The retiree pays the remaining portion of the premium to the extent the subsidy does not cover the entire amount.

For retirees who have not participated in Social Security and who are not otherwise eligible for premium-free Medicare Part A for hospital-related services, the HCTF or the DPS HCTF pays an alternate service-based premium subsidy. Each individual retiree meeting these conditions receives the maximum \$230 per month subsidy reduced appropriately for service less than 20 years, as described above. Retirees who do not have Medicare Part A pay the difference between the total premium and the monthly subsidy.

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

NOTE 7: OTHER POST-EMPLOYMENT BENEFITS (Continued)

General Information about the OPEB Plan (Continued)

Contributions. Pursuant to Title 24, Article 51, Section 208(1) (f) of the C.R.S., as amended, certain contributions are apportioned to the HCTF. PERA-affiliated employers of the State, School, Local Government, and Judicial Divisions are required to contribute at a rate of 1.02 percent of PERA-includable salary into the HCTF.

Employer contributions are recognized by the HCTF in the period in which the compensation becomes payable to the member and the BOCES is statutorily committed to pay the contributions. Employer contributions recognized by the HCTF from BOCES were \$47,729 for the year ended June 30, 2021.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2021, the BOCES reported a liability of \$480,827 for its proportionate share of the net OPEB liability. The net OPEB liability for the HCTF was measured as of December 31, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2019. Standard update procedures were used to roll-forward the total OPEB liability to December 31, 2020. The BOCES proportion of the net OPEB liability was based on BOCES contributions to the HCTF for the calendar year 2020 relative to the total contributions of participating employers to the HCTF.

At December 31, 2020, the BOCES proportion was 0.0506 percent, which was a decrease of 0.0022 from its proportion measured as of December 31, 2019.

For the year ended June 30, 2021, the BOCES recognized OPEB expense of \$13,333. At June 30, 2021, the BOCES reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

NOTE 7: OTHER POST-EMPLOYMENT BENEFITS (Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

	Deferred Outflows	Deferred Inflows
Difference between expected and actual experience	\$ 1,328	\$ (108,974)
Net difference between projected and actual earnings on pension plan investments	\$ 6,095	\$ (26,286)
Changes of assumptions or other inputs	\$ 3,618	\$ (29,484)
Changes in proportion and differences between contributions recognized and proportionate share of contributions - Plan Basis	\$ 26,618	\$ (37,909)
Contributions subsequent to the measurement date	\$ 25,274	\$ -
Total	\$ 62,933	\$ (202,653)

\$25,274 reported as deferred outflows of resources related to OPEB, resulting from contributions subsequent to the measurement date, will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30:	Fiscal Year Totals
2022	\$ (37,337)
2023	(34,476)
2024	(40,852)
2025	(34,059)
2026	(17,131)
2027	(1,139)
Total	\$ (164,994)

Actuarial assumptions. The total OPEB liability in the December 31, 2019 actuarial valuation was determined using the following actuarial cost method, actuarial assumptions and other inputs:

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

NOTE 7: OTHER POST-EMPLOYMENT BENEFITS (Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Actuarial cost method	Entry Age
Price inflation	2.40%
Real wage growth	1.10%
Wage inflation	3.50%
Salary increase, including wage inflation	3.50% in the aggregate
Long-term investment rate of return, net of pension plan investment expenses, including price inflation	7.25%
Discount rate	7.25%
Health care cost trend rates	
PERA Benefit Structure:	
Service-based premium subsidy	0.00%
PERACare Medicare plans	8.10% for 2020, gradually decreasing to 4.50% in 2029
Medicare Part A premiums	3.50% for 2020, gradually rising to 4.50% in 2029
DPS Benefit Structure:	
Service-based premium subsidy	0.00%
PERACare Medicare plans	N/A
Medicare Part A premiums	N/A

In determining the additional liability for PERACare enrollees who are age 65 or older and who are not eligible for premium-free Medicare Part A in the December 31, 2019, valuation, the following monthly costs/premiums (actual dollars) are assumed for 2020 for the PERA Benefit Structure:

Medicare Plan	Cost for Members Without Medicare Part A		
	Monthly Cost	Monthly Premium	Monthly Cost Adjusted to Age 65
Medicare Advantage/ Self-Insured Prescription	\$588	\$227	\$550
Kaiser Permanente Medicare Advantage HMO	\$621	\$232	\$586

The 2020 Medicare Part A premium is \$458 (actual dollars) per month.

All costs are subject to the health care cost trend rates, as discussed below.

Health care cost trend rates reflect the change in per capita health costs over time due to factors such as medical inflation, utilization, plan design, and technology improvements. For the PERA benefit structure, health care cost trend rates are needed to project the future costs associated with providing benefits to those PERACare enrollees not eligible for premium-free Medicare Part A.

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

NOTE 7: OTHER POST-EMPLOYMENT BENEFITS (Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Health care cost trend rates for the PERA benefit structure are based on published annual health care inflation surveys in conjunction with actual plan experience (if credible), building block models and industry methods developed by health plan actuaries and administrators. In addition, projected trends for the Federal Hospital Insurance Trust Fund (Medicare Part A premiums) provided by the Centers for Medicare & Medicaid Services are referenced in the development of these rates. Effective December 31, 2019, the health care cost trend rates for Medicare Part A premiums were revised to reflect the current expectation of future increases in rates of inflation applicable to Medicare Part A premiums.

The PERA benefit structure health care cost trend rates used to measure the total OPEB liability are summarized in the table below:

Year	PERACare Medicare Plans	Medicare Part A Premiums
2020	8.10%	3.50%
2021	6.40%	3.75%
2022	6.00%	3.75%
2023	5.70%	3.75%
2024	5.50%	4.00%
2025	5.30%	4.00%
2026	5.10%	4.00%
2027	4.90%	4.25%
2028	4.70%	4.25%
2029+	4..50%	4.50%

Mortality assumptions used in the December 31, 2019 valuation for the determination of the total pension liability for each of the Division Trust Funds as shown below were applied, as applicable, in the determination of the total OPEB liability for the HCTF. Affiliated employers of the State, School, Local Government, and Judicial Divisions participate in the HCTF.

Healthy mortality assumptions for active members were based on the RP-2014 White Collar Employee Mortality Table, a table specifically developed for actively working people. To allow for an appropriate margin of improved mortality prospectively, the mortality rates incorporate a 70 percent factor applied to male rates and a 55 percent factor applied to female rates.

Post-retirement non-disabled mortality assumptions for the State and Local Government Divisions were based on the RP-2014 Healthy Annuitant Mortality Table, adjusted as follows:

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

NOTE 7: OTHER POST-EMPLOYMENT BENEFITS (Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

- **Males:** Mortality improvement projected to 2018 using the MP-2015 projection scale, a 73 percent factor applied to rates for ages less than 80, a 108 percent factor applied to rates for ages 80 and above, and further adjustments for credibility.
- **Females:** Mortality improvement projected to 2020 using the MP-2015 projection scale, a 78 percent factor applied to rates for ages less than 80, a 109 percent factor applied to rates for ages 80 and above, and further adjustments for credibility.

Post-retirement non-disabled mortality assumptions for the School and Judicial Divisions were based on the RP-2014 White Collar Healthy Annuitant Mortality Table, adjusted as follows:

- **Males:** Mortality improvement projected to 2018 using the MP-2015 projection scale, a 93 percent factor applied to rates for ages less than 80, a 113 percent factor applied to rates for ages 80 and above, and further adjustments for credibility.
- **Females:** Mortality improvement projected to 2020 using the MP-2015 projection scale, a 68 percent factor applied to rates for ages less than 80, a 106 percent factor applied to rates for ages 80 and above, and further adjustments for credibility.

The mortality assumption for disabled retirees was based on 90 percent of the RP-2014 Disabled Retiree Mortality Table.

The actuarial assumptions used in the December 31, 2019, valuation were based on the results of the 2016 experience analysis for the period January 1, 2012, through December 31, 2015, as well as the October 28, 2016, actuarial assumptions workshop and were adopted by PERA's Board during the November 18, 2016, Board meeting.

Based on the 2020 experience analysis, dated October 28, 2020, and November 4, 2020, for the period of January 1, 2016, through December 31, 2019, revised economic and demographic assumptions were adopted by PERA's Board on November 20, 2020, and were effective as of December 31, 2020. The assumptions shown below were reflected in the roll forward calculation of the total OPEB liability from December 31, 2019, to December 31, 2020.

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

NOTE 7: OTHER POST-EMPLOYMENT BENEFITS (Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Actuarial cost method	Entry Age
Price inflation	2.30%
Real wage growth	0.70%
Wage inflation	3.00%
Salary increase, including wage inflation	3.20% -11.00%
Long-term investment rate of return, net of pension plan investment expenses, including price inflation	7.25%
Discount rate	7.25%
Health care cost trend rates	
PERA Benefit Structure:	
Service-based premium subsidy	0.00%
PERACare Medicare plans	8.10% for 2020, gradually decreasing to 4.50% in 2029
Medicare Part A premiums	3.50% for 2020, gradually rising to 4.50% in 2029
DPS Benefit Structure:	
Service-based premium subsidy	0.00%
PERACare Medicare plans	N/A
Medicare Part A premiums	N/A

Rates of termination/withdrawal, retirement, and disability were revised to more closely reflect actual experience.

Mortality assumptions used in the roll forward calculations for the determination of the total pension liability for each of the Division Trust Funds as shown below were applied, as applicable, in the roll forward calculation for the HCTF, using a headcount-weighted basis.

Pre-retirement mortality assumptions for the State and Local Government Divisions (Members other than State Troopers) were based upon the PubG-2010 Employee Table with generational projection using scale MP-2019.

Pre-retirement mortality assumptions for State Troopers were based upon the PubS-2010 Employee Table with generational projection using scale MP-2019.

The pre-retirement mortality assumptions for the School Division were based upon the PubT-2010 Employee Table with generational projection using scale MP-2019.

Pre-retirement mortality assumptions for the Judicial Division were based upon the PubG-2010(A) Above-Median Employee Table with generational projection using scale MP-2019.

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

NOTE 7: OTHER POST-EMPLOYMENT BENEFITS (Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Post-retirement non-disabled mortality assumptions for the State and Local Government Divisions (Members other than State Troopers) were based upon the PubG-2010 Healthy Retiree Table, adjusted as follows:

- Males: 94 percent of the rates prior to age 80 and 90 percent of the rates for ages 80 and older, with generational projection using scale MP-2019.
- Females: 87 percent of the rates prior to age 80 and 107 percent of the rates for ages 80 and older, with generational projection using scale MP-2019.

Post-retirement non-disabled mortality assumptions for State Troopers were based upon the unadjusted PubS-2010 Healthy Retiree Table, with generational projection using scale MP-2019.

Post-retirement non-disabled mortality assumptions for the School Division were based upon the PubT-2010 Healthy Retiree Table, adjusted as follows:

- Males: 112 percent of the rates prior to age 80 and 94 percent of the rates for ages 80 and older, with generational projection using scale MP-2019.
- Females: 83 percent of the rates prior to age 80 and 106 percent of the rates for ages 80 and older, with generational projection using scale MP-2019.

Post-retirement non-disabled mortality assumptions for the Judicial Division were based upon the unadjusted PubG-2010(A) Above-Median Healthy Retiree Table with generational projection using scale MP-2019.

Post-retirement non-disabled beneficiary mortality assumptions were based upon the Pub-2010 Contingent Survivor Table, adjusted as follows:

- Males: 97 percent of the rates for all ages, with generational projection using scale MP-2019.
- Females: 105 percent of the rates for all ages, with generational projection using scale MP-2019.

Disabled mortality assumptions for Members other than State Troopers were based upon the PubNS-2010 Disabled Retiree Table using 99 percent of the rates for all ages with generational projection using scale MP-2019.

Disabled mortality assumptions for State Troopers were based upon the unadjusted PubS-2010 Disabled Retiree Table with generational projection using scale MP-2019.

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

NOTE 7: OTHER POST-EMPLOYMENT BENEFITS (Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

The mortality tables described above are generational mortality tables on a head-count weighted basis.

The following health care costs assumptions were updated and used in the roll forward calculation for the HCTF:

- Initial per capita health care costs for those PERACare enrollees under the PERA benefit structure who are expected to attain age 65 and older ages and are not eligible for premium-free Medicare Part A benefits were updated to reflect the change in costs for the 2020 plan year.
- The health care cost trend rates for Medicare Part A premiums were revised to reflect the then-current expectation of future increases in rates of inflation applicable to Medicare Part A premiums.

Actuarial assumptions pertaining to per capita health care costs and their related trend rates are analyzed and updated annually by the Board's actuary, as discussed above.

The long-term expected return on plan assets is reviewed as part of regular experience studies prepared every four to five years for PERA. Recently this assumption has been reviewed more frequently. The most recent analyses were outlined in the Experience Study report dated October 28, 2020. As a result of the November 20, 2020, PERA Board meeting, the following economic assumptions were changed, effective December 31, 2020:

- Price inflation assumption decreased from 2.40 percent per year to 2.30 percent per year.
- Real rate of investment return assumption increased from 4.85 percent per year, net of investment expenses to 4.95 percent per year, net of investment expenses.
- Wage inflation assumption decreased from 3.50 percent per year to 3.00 percent per year.

Several factors are considered in evaluating the long-term rate of return assumption, including long-term historical data, estimates inherent in current market data, and a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation) were developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentages and then adding expected inflation.

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

NOTE 7: OTHER POST-EMPLOYMENT BENEFITS (Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

The PERA Board first adopted the 7.25 percent long-term expected rate of return as of November 18, 2016. Following an asset/liability study, the Board reaffirmed the assumed rate of return at the Board's November 15, 2019, meeting, to be effective January 1, 2020. As of the most recent reaffirmation of the long-term rate of return, the target asset allocation and best estimates of geometric real rates of return for each major asset class are summarized in the table as follows:

Asset Class	Target Allocation	30 Year Expected Geometric Real Rate of Return
Global Equity	54.00%	5.60%
Fixed Income	23.00%	1.30%
Private Equity	8.50%	7.10%
Real Estate	8.50%	4.40%
Alternatives ¹	6.00%	4.70%
Total	100.00%	

¹ The Opportunity Fund's Name changed to Alternatives, effective January 1, 2020

In setting the long-term expected rate of return, projections employed to model future returns provide a range of expected long-term returns that, including expected inflation, ultimately support a long-term expected nominal rate of return assumption of 7.25 percent.

Sensitivity of the BOCES proportionate share of the net OPEB liability to changes in the Health Care Cost Trend Rates. The following presents the net OPEB liability using the current health care cost trend rates applicable to the PERA benefit structure, as well as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rates:

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rates			
	1% Decrease	Current Trend Rate	1% Increase
Initial PERACare Medicare trend rate	7.10%	8.10%	9.10%
Ultimate PERACare Medicare trend rate	3.50%	4.50%	5.50%
Initial Medicare Part A trend rate	2.50%	3.50%	4.50%
Ultimate Medicare Part A trend rate	3.50%	4.50%	5.50%
Proportionate share of the net OPEB asset (liability)	\$ (468,399)	\$ (480,827)	\$ (495,294)

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

NOTE 7: OTHER POST-EMPLOYMENT BENEFITS (Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Discount rate. The discount rate used to measure the total OPEB liability was 7.25 percent. The projection of cash flows used to determine the discount rate applied the actuarial cost method and assumptions shown above. In addition, the following methods and assumptions were used in the projection of cash flows:

- Updated health care cost trend rates for Medicare Part A premiums as of the December 31, 2020, measurement date.
- Total covered payroll for the initial projection year consists of the covered payroll of the active membership present on the valuation date and the covered payroll of future plan members assumed to be hired during the year. In subsequent projection years, total covered payroll was assumed to increase annually at a rate of 3.00 percent.
- Employer contributions were assumed to be made at rates equal to the fixed statutory rates specified in law and effective as of the measurement date.
- Employer contributions and the amount of total service costs for future plan members were based upon a process to estimate future actuarially determined contributions assuming an analogous future plan member growth rate.
- Estimated transfers of dollars into the HCTF representing a portion of purchase service agreements intended to cover the costs associated with OPEB benefits.
- Benefit payments and contributions were assumed to be made at the middle of the year.

Based on the above assumptions and methods, the HCTF's FNP was projected to make all projected future benefit payments of current members. Therefore, the long-term expected rate of return of 7.25 percent on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability. The discount rate determination does not use the municipal bond index rate, and therefore, the discount rate is 7.25 percent.

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

NOTE 7: OTHER POST-EMPLOYMENT BENEFITS (Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Sensitivity of the BOCES proportionate share of the net OPEB liability to changes in the discount rate. The following presents the proportionate share of the net OPEB liability calculated using the discount rate of 7.25 percent, as well as what the proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25 percent) or 1-percentage-point higher (8.25 percent) than the current rate:

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate			
	1% Decrease	Current Discount Rate	1% Increase
Discount Rate	6.25%	7.25%	8.25%
Proportionate share of the net OPEB asset (liability)	\$ (550,796)	\$ (480,827)	\$ (421,044)

OPEB plan fiduciary net position. Detailed information about the HCTF’s fiduciary net position is available in PERA’s Annual Report which can be obtained at www.copera.org/investments/pera-financial-reports.

NOTE 8: LONG-TERM OBLIGATIONS

A summary of changes in long term obligations for the year ended June 30, 2021:

	<u>Balance</u> <u>06/30/2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>06/30/2021</u>	<u>Current</u> <u>Portion</u>	<u>Interest</u> <u>Expense</u>
<u>Capital Leases Payable:</u>						
Greeley Lighting Lease	\$ 36,323	\$ -	\$ 12,004	\$ 24,319	\$ 12,627	\$ 2,176
2021 Copier Lease	-	7,775	1,199	6,576	1,480	231
Total Capital Leases Payable	36,323	7,775	13,203	30,895	14,107	2,407
Accrued Compensated Absences	351,615	5,394	-	357,009	-	-
Total Long Term Obligations	\$ 387,938	\$ 13,169	\$ 13,203	\$ 387,904	\$ 14,107	\$ 2,407

Long term obligations also include the potential equity distribution of \$40,185 discussed in Note 11.

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

NOTE 8: LONG-TERM OBLIGATIONS (Continued)

Capital Leases – Direct Borrowing

In January 2018, the BOCES entered into a lease agreement for \$62,500 to finance light improvements at the BOCES' building in Greeley, Colorado. Monthly payments of \$1,182 are due through March 2023, at an interest rate of 5.075%. The lease is subject to annual appropriation. In the event of default, the Lessor enforce the agreement by appropriate action to collect amounts due, take possession of the property and relet the property for Lessee's account, repossess the property, sell the property, or pursue any other remedy available.

In September 2020, the BOCES entered into a copier lease agreement for \$7,775. Monthly payments of \$143 are due through August 2025, at an interest rate of 4.00%. In the event of default, the Lessor may retain the security deposit and/or terminate or cancel the agreement. The Lessor may require all sums due under the agreement with the unpaid balance discounted at present value rates, the amount of any purchase option and if none is specified, 20% of the original equipment cost will represent an anticipated residual value, interest may be recovered on any unpaid balance at an annual rate of 8%. The Lessor may use any remedies available under Article 2A of the Uniform Commercial Code. Fees liable to the Lessee associated with right to remedy may include reasonable attorney's fees, actual court costs and repossession costs. The Lessee may be required to return the equipment to a location designated by the Lessor. The net proceeds of the sale of any repossessed equipment will be credited against what is owed.

The future minimum capital lease payments at June 30, 2021, are as follows:

<u>Year</u>	<u>Lighting Amount</u>	<u>Copier Amount</u>
2022	\$ 14,179	\$ 1,716
2023	14,179	1,716
2024	-	1,716
2025	-	1,716
2026	-	286
Total Future Minimum Lease Payments	28,358	7,150
Less: Interest Portion	(4,039)	(574)
Present Value of Future Minimum Lease Payments	<u>\$ 24,319</u>	<u>\$ 6,576</u>

NOTE 9: RISK MANAGEMENT

The BOCES carries commercial insurance for various risks of loss related to torts; theft of, damage to, and destruction of assets; injuries to employees; and natural disasters. Settled claims resulting from these risks have not exceeded commercial or BOCES coverage in any of the past three years. There has been no significant reduction in insurance coverage from the prior year in any of the major categories of risk.

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

NOTES TO FINANCIAL STATEMENTS

June 30, 2021

NOTE 10: FACILITY USE AGREEMENT

Commencing July 1, 2019, the BOCES entered into a facility use agreement for campus space in Greeley and Longmont to house the Centennial BOCES High School. The agreement requires monthly payments of \$7,775 per month through June 30, 2022.

NOTE 11: SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES AND COMMITMENTS

Claims and Judgments - The BOCES participates in a number of federal, state, and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the BOCES may be required to reimburse the grantor government. As of June 30, 2021, significant amounts of grant expenditures have not been audited by state and federal agencies, but the BOCES believes that disallowed expenditures, if any, based on subsequent state and federal audits will not have a material effect on any of the individual governmental funds or the overall financial position of the BOCES.

Tabor Amendment - In November 1992, Colorado voters passed the Tabor Amendment (Amendment 1) to the State Constitution which limits state and local government tax powers and imposes spending limits. The amendment does not specifically address BOCES. However, several legal opinions have been issued stating that a BOCES itself is not subject to the requirements and restrictions of the TABOR amendment. There have been several recent court cases with organizations similar to BOCES, where the court has found that these organizations are not subject to TABOR since they are not a municipality and do not exercise independent "Government" power. However, in virtually all situations BOCES will be impacted to the degree that their member BOCES are impacted by the restrictions of TABOR. A BOCES does not need to maintain emergency reserves required by TABOR and expenditures can fluctuate independently of TABOR.

Equity ownership - The BOCES had discussions with a prior member district of the Weld County BOCES as to their equity in the BOCES when they withdrew under an agreement dated August 31, 1995. In 1996, the prior member BOCES requested a payment of \$40,185 for their existing equity. At that time, BOCES legal counsel advised the Centennial BOCES that the BOCES does not have an obligation to return the equity unless the BOCES dissolves. In the future, if the BOCES dissolves, the \$40,185 will be paid from funds generated by the sale of the capital assets of the BOCES. This amount is included as another liability in the governmental activity presentation.

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

SCHEDULE OF THE BOCES' PROPORTIONATE SHARE OF THE NET PENSION ASSET (LIABILITY)

**PERA Pension Plan
Last 10 Fiscal Years⁽¹⁾**

<u>Fiscal Year</u>	<u>BOCES' proportion of the net pension asset (liability)</u>	<u>BOCES' proportionate share of the net pension asset (liability)</u>	<u>Non-employer contributing entity's total proportionate share of the net pension asset (liability)</u>	<u>Total proportionate share associated with BOCES</u>	<u>BOCES' covered payroll</u>	<u>BOCES' proportionate share of the net pension asset (liability) as a percentage of covered payroll</u>	<u>Plan fiduciary net position as a percentage of the total pension liability</u>
June 30, 2014	0.091667%	\$ (11,692,101)	\$ -	\$ (11,692,101)	\$ 3,695,389	316.40%	64.07%
June 30, 2015	0.087583%	\$ (11,870,480)	\$ -	\$ (11,870,480)	\$ 3,669,112	323.52%	62.84%
June 30, 2016	0.090956%	\$ (13,911,128)	\$ -	\$ (13,911,128)	\$ 3,963,856	350.95%	59.16%
June 30, 2017	0.090085%	\$ (26,821,674)	\$ -	\$ (26,821,674)	\$ 4,043,159	663.38%	43.13%
June 30, 2018	0.092619%	\$ (29,949,569)	\$ -	\$ (29,949,569)	\$ 4,272,387	701.00%	43.96%
June 30, 2019	0.081652%	\$ (14,458,172)	\$ (1,739,150)	\$ (16,197,322)	\$ 4,488,850	322.09%	57.01%
June 30, 2020	0.080758%	\$ (12,065,022)	\$ (1,358,042)	\$ (13,423,064)	\$ 4,715,212	255.87%	64.52%
June 30, 2021	0.087488%	\$ (13,226,438)	\$ -	\$ (13,226,438)	\$ 4,739,345	279.08%	66.99%

Note: All amounts are as of plan calculation dates which are for the calendar year prior to the date shown.

⁽¹⁾ - Additional years will be added to this schedule as they become available.

See the accompanying Independent Auditors' Report.

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

SCHEDULE OF BOCES CONTRIBUTIONS

**PERA Pension Plan
Last 10 Fiscal Years⁽¹⁾**

Fiscal Year	Contractually required contributions	Actual contributions	Contribution deficiency (excess)	BOCES' covered payroll	Contributions as a percentage of covered payroll
June 30, 2014	\$ 573,894	\$ (573,894)	\$ -	\$ 3,695,389	15.53%
June 30, 2015	\$ 602,835	\$ (602,835)	\$ -	\$ 3,669,112	16.43%
June 30, 2016	\$ 686,936	\$ (686,936)	\$ -	\$ 3,963,856	17.33%
June 30, 2017	\$ 733,025	\$ (733,025)	\$ -	\$ 4,043,159	18.13%
June 30, 2018	\$ 795,946	\$ (795,946)	\$ -	\$ 4,272,387	18.63%
June 30, 2019	\$ 858,717	\$ (858,717)	\$ -	\$ 4,488,850	19.13%
June 30, 2020	\$ 913,808	\$ (913,808)	\$ -	\$ 4,715,212	19.38%
June 30, 2021	\$ 918,485	\$ (918,485)	\$ -	\$ 4,739,345	19.38%

Note: All amounts are as of plan calculation dates which are for the calendar year prior to the date shown.

⁽¹⁾ - Additional years will be added to this schedule as they become available.

See the accompanying Independent Auditors' Report.

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

**SCHEDULE OF THE BOCES' PROPORTIONATE SHARE OF THE
NET OPEB ASSET (LIABILITY)
PERA Health Care Trust Fund
Last 10 Fiscal Years⁽¹⁾**

Fiscal Year Ended	BOCES' proportion of the net OPEB asset (liability)	BOCES' proportionate share of the net OPEB asset (liability)	BOCES' covered payroll	BOCES' proportionate share of the net OPEB asset (liability) as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
June 30, 2017	0.051205%	\$ (663,892)	\$ 4,043,159	16.420%	16.70%
June 30, 2018	0.052625%	\$ (683,910)	\$ 4,272,387	16.008%	17.53%
June 30, 2019	0.051872%	\$ (705,736)	\$ 4,488,850	15.722%	17.03%
June 30, 2020	0.052775%	\$ (593,189)	\$ 4,715,212	12.580%	24.49%
June 30, 2021	0.050601%	\$ (480,827)	\$ 4,739,345	10.145%	32.78%

Note: All amounts are as of plan calculation dates which are for the calendar year prior to the date shown.

⁽¹⁾ - Additional years will be added to this schedule as they become available.

See the accompanying Independent Auditors' Report.

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES

SCHEDULE OF BOCES CONTRIBUTIONS - OPEB

PERA Health Care Trust Fund

Last 10 Fiscal Years⁽¹⁾

<u>Fiscal Year</u>	<u>Contractually required contributions</u>	<u>Actual contributions</u>	<u>Contribution deficiency (excess)</u>	<u>BOCES' covered payroll</u>	<u>Contributions as a percentage of covered payroll</u>
June 30, 2017	\$ 41,240	\$ (41,240)	\$ -	\$ 4,043,159	1.02%
June 30, 2018	\$ 43,578	\$ (43,578)	\$ -	\$ 4,272,387	1.02%
June 30, 2019	\$ 45,786	\$ (45,786)	\$ -	\$ 4,488,850	1.02%
June 30, 2020	\$ 48,095	\$ (48,095)	\$ -	\$ 4,715,212	1.02%
June 30, 2021	\$ 48,341	\$ (48,341)	\$ -	\$ 4,739,345	1.02%

Note: All amounts are as of plan calculation dates which are for the calendar year prior to the date shown.

⁽¹⁾ - Additional years will be added to this schedule as they become available.

See the accompanying Independent Auditors' Report.

REQUIRED SUPPLEMENTARY INFORMATION

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
General Fund
For the Year Ended June 30, 2021
(With Comparative Totals for the Year Ended June 30, 2020)

	2021				
	Original Budget	Final Budget	Actual	Variance with Final Budget	2020 Actual
REVENUES					
Local Sources					
Tuition From Individuals	\$ 105,508	\$ 118,508	\$ 195,983	\$ 77,475	\$ 118,774
BOCES Assessments	2,968,168	2,900,349	2,775,726	(124,623)	3,414,970
Investment Earnings	27,500	7,500	3,260	(4,240)	33,591
Community Service Revenue	73,720	73,720	73,720	-	73,720
Donations	6,500	6,500	21,000	14,500	14,250
Local BOCES Passthrough	404,729	416,565	369,922	(46,643)	369,263
Overhead Cost Revenue	215,444	223,444	313,293	89,849	374,629
Indirect Cost Revenue	409,275	421,275	364,678	(56,597)	323,553
Other Local	592,240	746,440	358,501	(387,939)	181,094
Total Local Sources	4,803,084	4,914,301	4,476,083	(438,218)	4,903,844
Intermediate Sources					
Mineral Leases	-	-	13	13	-
State Sources					
State Grants from CDE					
State ECEA (Special Education)	1,920,710	1,920,710	2,214,953	294,243	2,055,654
State Gifted and Talented	218,184	220,698	220,698	-	216,557
Expelled and At Risk Students	22,948	22,948	-	(22,948)	9,348
Read to Achieve	-	-	-	-	7,385
School Counselor	-	-	-	-	9,846
Implementing State Educational Priorities	281,903	312,697	282,697	(30,000)	281,903
Gifted Ed - Univ Screening and Qualified Persnl	32,263	33,432	33,432	-	32,263
Stipends for Bd Certification Teachers	-	-	3,200	3,200	-
Early Literacy Competitive Grant Program	-	-	19,685	19,685	-
Improving Education for Foster Youth	-	-	-	-	1,003
Ninth Grade Success Grant Program	-	-	-	-	788
State PERA Contribution	-	-	-	-	115,905
School to Work Alliance Program (SWAP)	560,000	560,000	544,922	(15,078)	552,652
Total State Sources	3,036,008	3,070,485	3,319,587	249,102	3,283,304
Federal Sources					
Federal Grants from CDE					
NCLB Title I, Part A- Imp Basic Prgms Oper by Sch	1,400,000	1,376,756	1,262,203	(114,553)	1,170,984
NCLB Title I, Part C- Ed of Migrant Children	2,200,000	2,200,000	1,844,290	(355,710)	1,942,149
Coronavirus Relief Fund	-	5,507	5,507	-	19,493
Special Education: Grnts to States - IDEA Part B	1,620,796	1,620,796	1,590,798	(29,998)	1,529,725
IDEA Part B- Special Education Preschool	38,880	38,880	38,310	(570)	37,996
NCLB Title III, Part A- Eng Lang Acq	125,000	148,347	61,910	(86,437)	105,148
NCLB Title II, Part A- Teacher & Principal Trng	300,000	388,089	182,665	(205,424)	173,762
ESSER II - 10%	-	185,626	190,230	4,604	-
ESSA, Title IV-A: Stud Supp and Acad Enrich Grants	150,000	213,091	124,893	(88,198)	75,806
IDEA Part C - Child Find	-	-	-	-	956
NCLB, Title X, McKinney-Vento Homeless Ed Asst	65,000	70,251	70,251	-	63,480
Title III - Reallocation	31,500	32,524	28,087	(4,437)	90,334
Ed Stab Fd - Elem Sec Emer Relief 10%Discretionary	-	126,281	105,276	(21,005)	-
Title III - Set Aside	10,500	10,625	10,107	(518)	-
Federal Grants from Other State Agencies					
Carl Perkins Voc & App Tech Ed Act, Title I Voc Ed	30,431	49,020	46,701	(2,319)	122,689
Ed Stab Fd - Elem Sec Emer Relief Gov Discretion	-	482,091	138,652	(343,439)	-
Total Federal Sources	5,972,107	6,947,884	5,699,880	(1,248,004)	5,332,522
TOTAL REVENUES	13,811,199	14,932,670	13,495,563	(1,437,107)	13,519,670

See the accompanying Independent Auditors' Report

(Continued)

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
General Fund
For the Year Ended June 30, 2021
(With Comparative Totals for the Year Ended June 30, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Variance with Final Budget	
(Continued)					
EXPENDITURES					
Instruction					
Salaries	1,217,076	1,308,356	1,192,113	116,243	1,151,698
Benefits	470,490	522,333	456,418	65,915	418,926
PS-Professional	22,750	50,000	70,766	(20,766)	30,649
PS-Other	2,833,196	2,862,949	2,532,269	330,680	2,675,761
Supplies	46,000	57,320	47,745	9,575	39,108
Property	2,000	41,113	20,320	20,793	-
Other Expenses	228,720	228,720	267,285	(38,565)	290,437
Total Instruction	<u>4,820,232</u>	<u>5,070,791</u>	<u>4,586,916</u>	<u>483,875</u>	<u>4,606,579</u>
Supporting Services					
Pupil Support					
Salaries	1,717,196	1,775,332	1,745,806	29,526	1,641,618
Benefits	647,263	662,792	617,889	44,903	582,406
PS- Professional	198,134	251,026	242,184	8,842	180,717
PS- Property	4,700	3,200	2,883	317	3,156
PS-Other	656,580	763,046	697,689	65,357	657,266
Supplies	184,872	350,831	275,793	75,038	141,319
Property	7,600	36,100	28,353	7,747	11,045
Other Expenses	6,500	7,500	10,001	(2,501)	9,049
Total Pupil Support	<u>3,422,845</u>	<u>3,849,827</u>	<u>3,620,598</u>	<u>229,229</u>	<u>3,226,576</u>
Staff Support					
Salaries	616,992	622,381	682,503	(60,122)	705,947
Benefits	195,032	205,514	220,532	(15,018)	233,191
PS- Professional	319,821	219,165	210,866	8,299	282,400
PS- Property	95,475	95,475	94,033	1,442	86,794
PS-Other	541,219	628,780	394,506	234,274	411,400
Supplies	69,546	45,500	31,363	14,137	105,954
Property	12,800	40,639	44,490	(3,851)	21,665
Other Expenses	69,806	74,206	74,374	(168)	73,678
Total Staff Support	<u>1,920,691</u>	<u>1,931,660</u>	<u>1,752,667</u>	<u>178,993</u>	<u>1,921,029</u>
General Administration					
Salaries	141,201	231,201	213,449	17,752	121,481
Benefits	51,597	72,252	98,169	(25,917)	178,798
PS- Professional	42,105	32,305	31,254	1,051	27,399
PS- Property	1,000	26,519	17,215	9,304	955
PS-Other	38,610	50,110	26,709	23,401	36,880
Supplies	15,950	81,880	75,115	6,765	25,304
Property	43,350	41,850	16,395	25,455	15,032
Other Expenses	89,353	91,051	97,218	(6,167)	119,962
Total General Administration	<u>423,166</u>	<u>627,168</u>	<u>575,524</u>	<u>51,644</u>	<u>525,811</u>
School Administration					
Salaries	67,709	67,709	68,055	(346)	66,730
Benefits	24,095	24,095	23,187	908	22,855
Total School Administration	<u>91,804</u>	<u>91,804</u>	<u>91,242</u>	<u>562</u>	<u>89,585</u>

See the accompanying Independent Auditors' Report

(Continued)

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
General Fund
For the Year Ended June 30, 2021
(With Comparative Totals for the Year Ended June 30, 2020)

	2021				2020 Actual
	Original Budget	Final Budget	Actual	Variance with Final Budget	
(Continued)					
EXPENDITURES (Continued)					
Supporting Services (Continued)					
Business Services					
Salaries	315,350	316,807	324,578	(7,771)	295,142
Benefits	98,559	98,877	104,826	(5,949)	95,385
Total Business Services	413,909	415,684	429,404	(13,720)	390,527
Operations and Maintenance					
Salaries	-	-	365	(365)	224
Benefits	-	-	52	(52)	50
PS- Property	224,698	122,403	112,208	10,195	112,276
PS-Other	1,760	1,760	2,208	(448)	1,756
Supplies	44,100	44,100	49,603	(5,503)	47,376
Property	1,000	1,000	-	1,000	-
Other Expenses	690,244	721,891	664,398	57,493	652,502
Total Operations and Maintenance	961,802	891,154	828,834	62,320	814,184
Other Central Support					
Salaries	618,711	622,671	584,921	37,750	711,492
Benefits	202,964	206,779	194,773	12,006	230,122
PS- Professional	110,815	155,801	185,368	(29,567)	223,027
PS- Property	4,100	5,100	3,600	1,500	4,097
PS-Other	133,300	111,800	62,284	49,516	74,958
Supplies	46,475	43,500	48,118	(4,618)	38,663
Property	11,125	6,125	4,977	1,148	3,761
Other Expenses	94,322	98,958	102,529	(3,571)	95,942
Total Other Central Support	1,221,812	1,250,734	1,186,570	64,164	1,382,062
Risk Management					
PS-Other	59,120	65,120	61,595	3,525	62,597
Community Support					
Salaries	145,451	223,975	175,749	48,226	100,641
Benefits	60,367	91,164	70,089	21,075	40,807
PS- Professional	-	43,800	2,280	41,520	90
PS- Property	-	-	311	(311)	-
PS-Other	7,000	17,189	6,549	10,640	6,363
Supplies	12,000	22,000	14,951	7,049	4,623
Property	1,000	600	808	(208)	240
Other Expenses	-	-	-	-	20
Total Community Support	225,818	398,728	270,737	127,991	152,784
Total Supporting Services	8,740,967	9,521,879	8,817,171	704,708	8,565,155
Facilities/Capital Outlay					
Buildings	-	90,000	81,218	8,782	-

See the accompanying Independent Auditors' Report

(Continued)

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
General Fund
For the Year Ended June 30, 2021
(With Comparative Totals for the Year Ended June 30, 2020)

	2021				2020
	Original Budget	Final Budget	Actual	Variance with Final Budget	Actual
Debt Service					
Interest	-	-	2,407	(2,407)	14,971
Principal	-	-	13,202	(13,202)	299,956
Total Debt Service	-	-	15,609	(15,609)	314,927
Contingency	250,000	250,000	-	250,000	-
TOTAL EXPENDITURES	<u>13,811,199</u>	<u>14,932,670</u>	<u>13,500,914</u>	<u>1,431,756</u>	<u>13,486,661</u>
REVENUES IN EXCESS (DEFICIENCY) OF EXPENDITURES	-	-	(5,351)	(5,351)	33,009
OTHER FINANCING SOURCES (USES)					
Debt Proceeds	-	-	7,775	7,775	-
CHANGE IN FUND BALANCE	-	-	2,424	2,424	33,009
BEGINNING FUND BALANCE	<u>2,129,985</u>	<u>2,129,985</u>	<u>2,093,118</u>	<u>(36,867)</u>	<u>2,060,109</u>
ENDING FUND BALANCE	<u>\$ 2,129,985</u>	<u>\$ 2,129,985</u>	<u>\$ 2,095,542</u>	<u>\$ (34,443)</u>	<u>\$ 2,093,118</u>

See accompanying Independent Auditors' Report.

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STATE COMPLIANCE



Colorado Department of Education

Auditors Integrity Report

District: 9035 - Centennial BOCES

Fiscal Year 2020-21

Colorado School District/BOCES

See accompanying Independent Auditors' Report.

Revenues, Expenditures, & Fund Balance by Fund

Fund Type & Number	Beg Fund Balance & Prior Per Adj (6880*)	1000 - 5999 Total Revenues & Other Sources	0001-0999 Total Expenditures & Other Uses	6700-6799 & Prior Per Adj (6880*) Ending Fund Balance
Governmental	+		-	=
10 General Fund	2,093,118	13,503,338	13,500,914	2,095,542
18 Risk Mgmt Sub-Fund of General Fund	0	0	0	0
19 Colorado Preschool Program Fund	0	0	0	0
Sub- Total	2,093,118	13,503,338	13,500,914	2,095,542
11 Charter School Fund	0	0	0	0
20,26-29 Special Revenue Fund	0	0	0	0
06 Supplemental Cap Const, Tech, Main. Fund	0	0	0	0
07 Total Program Reserve Fund	0	0	0	0
21 Food Service Spec Revenue Fund	0	0	0	0
22 Govt Designated-Purpose Grants Fund	0	0	0	0
23 Pupil Activity Special Revenue Fund	0	0	0	0
24 Full Day Kindergarten Mill Levy Override	0	0	0	0
25 Transportation Fund	0	0	0	0
31 Bond Redemption Fund	0	0	0	0
39 Certificate of Participation (COP) Debt Service Fund	0	0	0	0
41 Building Fund	0	0	0	0
42 Special Building Fund	0	0	0	0
43 Capital Reserve Capital Projects Fund	0	0	0	0
46 Supplemental Cap Const, Tech, Main Fund	0	0	0	0
Totals	0	0	0	0
Proprietary				
50 Other Enterprise Funds	0	0	0	0
64 (63) Risk-Related Activity Fund	0	0	0	0
60,65-69 Other Internal Service Funds	0	0	0	0
Totals	0	0	0	0
Fiduciary				
70 Other Trust and Agency Funds	0	0	0	0
72 Private Purpose Trust Fund	0	0	0	0
73 Agency Fund	0	0	0	0
74 Pupil Activity Agency Fund	0	0	0	0
79 GASB 34:Permanent Fund	0	0	0	0
85 Foundations	0	0	0	0
Totals	0	0	0	0

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FINAL



Colorado Department of Education
Bolded Balance Sheet Report
 District: 9035 - Centennial BOCES
 Fiscal Year 2020-21
 Colorado School District/BOCES

See accompanying Independent Auditors' Report.

ASSETS	Governmental							Proprietary					Fiduciary		Totals	
	General Funds 10,12-18	Charter School Fund 11	Preschool Fund 19	Special Revenue Funds 20, 22-29	Supplemental Cap Const Fund 06	Total Program Reserve Fund 07	Food Service Special Revenue Fund 21	Debt Service Funds 30-39	Capital Projects Funds 40-45,47-49	Supplemental Cap Const Fund 46	Other Enterprise Funds 50, 52-59	Risk-Related Activity Funds 63-64	Other Internal Service Funds 60	Trust & Agency Funds 70-79		Foundations Fund 85
Cash and Investments (8100-8104,8111)	1,452,293	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,452,293
Grants Accounts Receivable (8142)	1,401,664	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,401,664
Other Receivables (8151-8154,8161)	252,032	0	0	0	0	0	0	0	0	0	0	0	0	0	0	252,032
Prepaid Expenses 8181,8182)	17,340	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17,340
Total Assets	3,123,329	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,123,329

See accompanying Independent Auditors' Report.

	Governmental							Proprietary					Fiduciary			
LIABILITIES & FUND EQUITY																
LIABILITIES	General Funds 10,12-18	Charter School Fund 11	Preschool Fund 19	Special Revenue Funds 20, 22-29	Supplemental Cap Const Fund 06	Total Program Reserve Fund 07	Food Service Special Revenue Fund 21	Debt Service Funds 30-39	Capital Projects Funds 40-45, 47-49	Supplemental Cap Const Fund 46	Other Enterprise Funds 50, 52-59	Risk- Related Activity Funds 63-64	Other Internal Service Funds 60	Trust & Agency Funds 70-79	Foundations Fund 85	Totals
Other Payables (7421-7423)	553,405	0	0	0	0	0	0	0	0	0	0	0	0	0	0	553,405
Accrued Expenses (7461)	432,892	0	0	0	0	0	0	0	0	0	0	0	0	0	0	432,892
Payroll Ded. and Withholdings (7471-7473)	1,304	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,304
Unearned Revenue (7481)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grants Deferred Revenue (7482)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Current Liabilities (7491,7492,7499)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Long-Term Liabilities (7521,7531,7561,7590)	40,185	0	0	0	0	0	0	0	0	0	0	0	0	0	0	40,185
Total Liabilities	1,027,787	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,027,787

See accompanying Independent Auditors' Report.

FUND EQUITY	Governmental							Proprietary					Fiduciary			Totals
	General Funds 10,12-18	Charter School Fund 11	Preschool Fund 19	Special Revenue Funds 20, 22-29	Supplemental Cap Const Fund 06	Total Program Reserve Fund 07	Food Service Special Revenue Fund 21	Debt Service Funds 30-39	Capital Projects Funds 40-45, 47-49	Supplemental Cap Const Fund 46	Other Enterprise Funds 50, 52-59	Risk-Related Activity Funds 63-64	Other Internal Service Funds 60	Trust & Agency Funds 70-79	Foundations Fund 85	
Non-spendable Fund Balance 6710	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Restricted Fund Balance 6720	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TABOR 3% Emergency Reserve 6721	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TABOR Multi-Year 6722	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
District Emergency Reserve (letter of credit or real estate) 6723	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Colorado Preschool Program (CPP) Reserve 6724	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Full-Day Kindergarten Reserve 6725	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Risk-Related / Restricted Capital Reserve 6726	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BEST Capital Reserve 6727	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Program Reserve 6728	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Committed Fund Balance 6750	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Assigned Fund Balance 6760	250,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	250,000
Unassigned Fund Balance 6770	1,845,542	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,845,542
Invested in Capital Assets, Net of Related Debt 6790	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Restricted Net Assets 6791	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Unrestricted Net Assets 6792	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Prior Period Adjustment 6880	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Fund Equity	2,095,542	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,095,542

	General Funds 10,12-18	Charter School Fund 11	Preschool Fund 19	Special Revenue Funds 20, 22-29	Supplemental Cap Const Fund 06	Total Program Reserve Fund 07	Food Service Special Revenue Fund 21	Debt Service Funds 30-39	Capital Projects Funds 40-45, 47-49	Supplemental Cap Const Fund 46	Other Enterprise Funds 50, 52-59	Risk-Related Activity Funds 63-64	Other Internal Service Funds 60	Trust & Agency Funds 70-79	Foundations Fund 85	Totals
Total Liabilities & Fund Equity	3,123,329	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3,123,329

	General Funds 10,12-18	Charter School Fund 11	Preschool Fund 19	Special Revenue Funds 20, 22-29	Supplemental Cap Const Fund 06	Total Program Reserve Fund 07	Food Service Special Revenue Fund 21	Debt Service Funds 30-39	Capital Projects Funds 40-45, 47-49	Supplemental Cap Const Fund 46	Other Enterprise Funds 50, 52-59	Risk related activity Funds 63-64	Other Internal Service Funds 60	Trust & Agency Funds 70-79	Foundations Fund 85
For Each Fund Type: Do Assets=Liability+Fund Equity	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

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**The Single Audit Report will be presented at the
Board Meeting**

NONDISCRIMINATION/EQUAL OPPORTUNITY

The Board is committed to a policy of nondiscrimination in accordance with applicable federal and state laws and constitutional provisions. Accordingly, no otherwise qualified student, employee, applicant for employment or member of the public may be excluded from participation in, be denied the benefits of, or be subjected to unlawful discrimination under any Centennial BOCES program or activity on the basis of disability, race, creed, color, sex, sexual orientation, gender identity, gender expression, marital status, national origin, religion, ancestry, or need for special education services. Discrimination against employees and applicants for employment based on age, genetic information and conditions related to pregnancy or childbirth is also prohibited in accordance with state and/or federal law.

For purposes of this policy and other policies including a nondiscrimination statement, these terms have the following meanings:

- “Race” includes hair texture, hair type, or a protective hairstyle that is commonly or historically associated with race.
- “Protective Hairstyle” includes such hairstyles as braids, locs, twists, tight coils or curls, cornrows, bantu knots, afros, and head wraps.
- “Sexual Orientation” means an individual's identity, or another individual's perception thereof, in relation to the gender or genders to which the individual is sexually or emotionally attracted and the behavior or social affiliation that may result from the attraction. a person's orientation toward heterosexuality, homosexuality, bisexuality, or transgender status or another person's perception thereof.
- “Gender Expression” means an individual's way of reflecting and expressing the individual's gender to the outside world, typically demonstrated through appearance, dress, and behavior.
- “Gender Identity” means an individual's innate sense of the individual's own gender, which may or may not correspond with the individual's sex assigned at birth.

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This policy and supporting regulation(s) will be used to address all concerns regarding unlawful discrimination and harassment. Alleged conduct regarding sex-based discrimination and sexual harassment will follow the complaint and investigation procedures specific to this conduct.

In keeping with these statements, the following are objectives of Centennial BOCES:

1. To promote the rights and responsibilities of all individuals as set forth in the state and federal constitutions, pertinent legislation and applicable judicial interpretations.
2. To encourage positive experiences in terms of human values for children and adults who have differing personal and family characteristics or who come from various socio-economic, racial and ethnic groups.
3. To initiate a process of reviewing all policies and practices of Centennial BOCES in order to achieve the objectives of this policy to the greatest extent possible.
4. To investigate and resolve promptly any complaints of unlawful discrimination and harassment.
5. To investigate and appropriately discipline staff and students found to be responsible for incidents of harassment or unlawful discrimination in violation of Centennial BOCES policy.

Annual Notice

Centennial BOCES will issue a written notice prior to the beginning of each school year that advises students, parents, employees and the general public that the programs, activities and employment opportunities offered by Centennial BOCES are offered without regard to disability, race, creed, color, sex, sexual orientation, **gender identity, gender expression**, marital status, national origin, religion, ancestry, or need for special education services. With respect to employment practices, Centennial BOCES will also issue written notice that it does not discriminate on the basis of age, genetic information or conditions related to pregnancy or childbirth. The notice will also include the name, address, email address and telephone number of the person(s) designated to coordinate Title IX and Section 504 and ADA compliance activities.

The notice will be disseminated to persons with limited English language skills in the person's own language. It will also be made available to persons who are visually or hearing impaired.

The notice will appear on a continuing basis in all Centennial BOCES media containing general information, including: teachers' guides, school publications, the Centennial BOCES's website, recruitment materials, application forms, vacancy announcements, student handbooks, school program notices, summer program newsletters and annual letters to parents.

Harassment is Prohibited

Harassment based on a person's disability, race, creed, color, sex, sexual orientation, **gender identity, gender expression**, marital status, national origin, religion, ancestry or need for special education services is a form of discrimination prohibited by state and federal law. Preventing and remedying such harassment is essential to ensure a nondiscriminatory, safe environment in which students can learn, employees can work and members of the public can access and receive the benefit of Centennial BOCES facilities and programs. All such harassment, by Centennial BOCES employees, students and third parties is strictly prohibited.

All Centennial BOCES employees and students share the responsibility to ensure that harassment does not occur at any Centennial BOCES school, on any Centennial BOCES property, at any Centennial BOCES or school-sanctioned activity or event, or off Centennial BOCES property when such conduct has a nexus to Centennial BOCES.

Reporting Unlawful Discrimination and Harassment

Any student who believes they have been a target of unlawful discrimination or harassment as defined in Board policy and supporting regulations, or who has witnessed such unlawful discrimination or harassment, must immediately report it to an administrator, counselor, teacher or the Centennial BOCES's compliance officer and file a complaint as set forth in the regulation which accompanies this policy.

Any employee, applicant for employment or member of the public who believes they have been a target of unlawful discrimination or harassment as defined in Board policy, or who has witnessed such unlawful discrimination or harassment, must file a complaint with either an immediate supervisor or the Centennial BOCES's compliance officer.

If the individual alleged to have engaged in prohibited conduct is the person designated as the compliance officer, an alternate compliance officer will be designated to investigate the matter, in accordance with this policy's accompanying regulation.

BOCES Action

All Centennial BOCES employees who witness unlawful discrimination or harassment must take prompt and effective action to stop it, as prescribed by Centennial BOCES.

Centennial BOCES will take appropriate action to promptly and impartially investigate allegations of unlawful discrimination and harassment, to end unlawful behavior, to prevent the recurrence of such behavior and to prevent retaliation against the individual(s) who files the complaint and/or any person who participates in the investigation. When appropriate, Centennial BOCES will take interim measures during the investigation to protect against further unlawful discrimination, harassment or retaliation.

To the extent possible, all reports of unlawful discrimination or harassment will be kept confidential. Students or employees who knowingly file false complaints or give false statements in an investigation may be subject to discipline, up to and including suspension/expulsion for students and termination of employment. No student, employee or member of the public may be subject to adverse treatment in retaliation for any good faith report of harassment under this policy.

Upon determining that incidents of unlawful discrimination or harassment are occurring in particular Centennial BOCES settings or activities, Centennial BOCES will implement measures designed to remedy the problem in those areas or activities.

Any student or employee who engages in unlawful discrimination or harassment will be disciplined according to applicable Board policies and Centennial BOCES will take reasonable action to restore lost educational or employment opportunities to the target(s).

In cases involving potential criminal conduct, Centennial BOCES will determine whether appropriate law enforcement officials should be notified.

Notice and Training

To reduce unlawful discrimination and harassment and ensure a respectful environment, the administration is responsible for providing notice of this policy to all Centennial BOCES schools and departments. The policy and complaint process must be referenced in student and employee handbooks and otherwise available to all students, staff and members of the public through electronic or hard-copy distribution. Training materials regarding sex-based discrimination and sexual harassment are available to the public on the Centennial BOCES's website.

Students and Centennial BOCES employees will receive periodic training related to recognizing and preventing unlawful discrimination and harassment. Centennial BOCES employees must receive additional training related to handling reports of unlawful discrimination and harassment. The training will include, but not limited to:

- awareness of groups protected under state and federal law and/or targeted groups;
- how to recognize and react to unlawful discrimination and harassment; and
- proven harassment prevention strategies.

LEGAL REFS.: 20 U.S.C. §1681 Title IX, Education Amendments of 1972
20 U.S.C. §1701-1758 Equal Employment Opportunity Act of 1972
29 U.S.C. §621 et seq. Age Discrimination in Employment Act of 1967
29 U.S.C. §701 et seq. Section 504 of the Rehabilitation Act of 1973
42 U.S.C. §12101 et seq. Title II of the Americans with Disabilities Act

42 U.S.C. §2000d Title VI of the Civil Rights Act of 1964, as amended in 1972
42 U.S.C. §2000e Title VII of the Civil Rights Act of 1964
42 U.S.C. §2000ff et seq. Genetic Information Nondiscrimination Act of 2008
34 C.F.R. Part 100 through Part 110 civil rights regulations

~~C.R.S. 2-4-401 (3.4) definition of gender expression~~

~~C.R.S. 2-4-401 (3.5) definition of gender identity~~

~~C.R.S. 2-4-401(13.5) definition of sexual orientation, which includes transgender~~

C.R.S. 18-9-121 bias-motivated crimes

C.R.S. 22-32-110(1)(k) definition of racial or ethnic background includes hair texture, definition of protective hairstyles

~~C.R.S. 24-34-301 et seq. Colorado Civil Rights Division~~

~~C.R.S. 24-34-301 (3.3) definition of gender expression~~

~~C.R.S. 24-34-301 (3.5) definition of gender identity~~

~~C.R.S. 24-34-301(7) definition of sexual orientation, which includes transgender~~

~~C.R.S. 24-34-301 et seq. Colorado Civil Rights Division~~

C.R.S. 24-34-40~~1~~² et seq. discriminatory or unfair employment practices

C.R.S. 24-34-402.3 discrimination based on pregnancy, childbirth or related conditions; notice of right to be free from such discrimination must be posted "in conspicuous place" accessible to employees

C.R.S. 24-34-601 unlawful discrimination in places of public accommodation

C.R.S. 24-34-602 penalty and civil liability for unlawful discrimination

CROSS REFS.: GBA, Open Hiring/Equal Employment Opportunity
GBAA, Sexual Harassment
JB, Equal Educational Opportunities
JBB, Sexual Harassment

Revised:

Revised: November 19, 2020

Revised: November 16, 2017

Revised: January 17, 2013

Revised: February 19, 2009

Revised: April 17, 2008

Adopted: April 20, 2000

Centennial BOCES

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NON-DISCRIMINATION/EQUAL OPPORTUNITY

In compliance with Titles VI & VII of the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972; Section 504 of the Rehabilitation Act of 1973, the Age Discrimination in Employment Act of 1967, the Americans with Disabilities Act, the Genetic Information Nondiscrimination Act of 2008, and Colorado law, Centennial BOCES does not unlawfully discriminate against otherwise qualified students, employees, applicants for employment, or members of the public on the basis of disability, race, creed, color, sex, sexual orientation, gender identity, gender expression, marital status, national origin, religion, ancestry, or need for special education services. Discrimination against employees and applicants for employment based on age, genetic information, and conditions related to pregnancy or childbirth is also prohibited in accordance with state and/or federal law.

Complaint procedures have been established for students, parents, employees and members of the public. The following person(s) have been identified as the compliance officer for Centennial BOCES:

~~Terry Buswell~~Erich Dorn, ~~Assistant Executive Director~~ Centennial BOCES Authorized Representative
2020 Clubhouse Drive, Greeley, CO 80634
970-352-7404
~~tbuswell@cboeces.org~~ edorn@cboeces.org

The following person(s) have been identified as the Title IX Coordinator for Centennial BOCES:

~~Terry Buswell~~Erich Dorn, ~~Assistant Executive Director~~ Centennial BOCES Authorized Representative
2020 Clubhouse Drive, Greeley, CO 80634
970-352-7404
~~tbuswell@cboeces.org~~ erichdorn@cboeces.org

Outside Agencies

Complaints regarding violations of Title VI, (race, national origin), Title IX (sex, gender), or Section 504/ADA (handicap or disability) may be filed directly with the Office for Civil Rights, U.S. Department of Education, 1244 North Speer Boulevard, Suite 310, Denver, Colorado, 80204. Complaints regarding violations of Title VII (employment) and the ADEA (prohibiting age discrimination in employment) may be filed directly with the Federal Office of Equal Employment Opportunity Commission, 303 East 17th Avenue, Suite 510, Denver, CO 80202, or the Colorado Civil Rights Commission, 1560 Broadway, Suite 1050, Denver, CO 80202.

Revised:

Revised: November 19, 2020
Revised: November 16, 2017
Revised: January 17, 2013
Revised: February 19, 2009
Centennial BOCES

OPEN HIRING/EQUAL EMPLOYMENT OPPORTUNITY

The Centennial BOCES Board subscribes to the principles of the dignity of all people and their labors. It also recognizes that it is both culturally and educationally sound to have persons of diverse backgrounds on the CBOCES's staff.

Therefore, CBOCES promotes and provides for equal opportunity in recruitment, selection, promotion and dismissal of all personnel. Total commitment on the part of CBOCES towards equal employment opportunity applies to all people without regard to disability, race, creed, color, sex, sexual orientation, **gender identity, gender expression**, marital status, national origin, religion, ancestry, age, genetic information, or conditions related to pregnancy or childbirth.

CBOCES will ensure that it does not unlawfully discriminate in any area of employment, including job advertising, pre-employment requirements, recruitment, compensation, fringe benefits, job classifications, promotion and termination.

LEGAL REFS.: 20 U.S.C. §1681 Title IX of the Education Amendments of 1972
29 U.S.C. §201 et seq. Fair Labor Standards Act
29 U.S.C. §621 et seq. Age Discrimination in Employment Act of 1967
29 U.S.C. §794 et seq. Section 504 of the Rehabilitation Act of 1973
42 U.S.C. §12101 et seq. Title II Americans with Disabilities Act
42 U.S.C. §2000d Title VI of the Civil Rights Act of 1964
42 U.S.C. §2000e Title VII of the Civil Rights Act of 1964
42 U.S.C. §2000ff et seq. Genetic Information Nondiscrimination Act of 2008
[C.R.S. 2-4-401 \(3.4\) definition of gender expression](#)
[C.R.S. 2-4-401 \(3.5\) definition of gender identity](#)
C.R.S. 2-4-401 (13.5) definition of sexual orientation, ~~which includes transgender~~
C.R.S. 22-32-110 (1)(k) discrimination in employment prohibited, definition of racial or ethnic background includes hair texture, definition of protective hairstyle
C.R.S. 22-61-101 discrimination in teacher employment prohibited
C.R.S. 24-34-301 et seq. Colorado Civil Rights Division procedures
[C.R.S. 24-34-301 \(3.3\) definition of gender expression](#)
[C.R.S. 24-34-301 \(3.5\) definition of gender identity](#)
C.R.S. 24-34-301(7) definition of sexual orientation, ~~which included transgender~~
C.R.S. 24-34-402 et seq. discriminatory or unfair employment practices
C.R.S. 24-34-402.3 discrimination based on pregnancy, childbirth or related conditions; notice of right to be free from such discrimination must be posted "in a conspicuous place" accessible to employees

CROSS REFS.: AC, Nondiscrimination/Equal Opportunity
GBAA, Sexual Discrimination and Harassment

Revised:

Revised: November 19, 2020
Revised: January 18, 2018
Revised: April 17, 2008
Adopted: June 16, 1998

Centennial BOCES

STAFF CONDUCT (AND RESPONSIBILITIES)

All staff members have a responsibility to become familiar with and abide by federal and state laws as these affect their work, and the policies and regulations of Centennial BOCES.

As representatives of Centennial BOCES and role models for students, all staff must demonstrate and uphold high professional, ethical and moral standards. Staff members must conduct themselves in a manner that is consistent with the mission of Centennial BOCES and must maintain professional boundaries with students at all times in accordance with this policy's accompanying regulation. Interactions between staff members must be based on mutual respect and any disputes will be resolved in a professional manner.

Rules of Conduct

Each staff member must observe the following rules of conduct established by state law. Accordingly, a Centennial BOCES employee must not:

1. Disclose or use confidential information acquired in the course of employment to further substantially the employee's personal financial interests.
2. Accept a gift of substantial value or substantial economic benefit tantamount to a gift of substantial value which would tend to improperly influence a reasonable person in the position to depart from the faithful and impartial discharge of the staff member's duties, or which the staff member knows or should know is primarily for the purpose of a reward for action taken.
3. Engage in substantial financial transaction for private business purposes with a person whom the staff member supervises.
4. Perform any action which directly and substantially confers an economic benefit tantamount to a gift of substantial value on a business or other undertaking in which the staff member has a substantial financial interest or is engaged as a counsel, consultant, representative, or agent.

All staff members are expected to carry out their assigned responsibilities with conscientious concern.

It is not considered a breach of conduct for a staff member to:

1. Use Centennial BOCES facilities and equipment to communicate or correspond with constituents, family members or business associates on an occasional basis.
2. Accept or receive a benefit as indirect consequence of transacting Centennial BOCES business.

Essential to the success of ongoing Centennial BOCES operations and the instructional program are the following specific responsibilities, which are required of all personnel:

1. Faithfulness and promptness in attendance at work.
2. Support and enforcement of the policies of the Board and regulations of Centennial BOCES administration.
3. Diligence in submitting required reports promptly at the times specified.
4. Care and protection of Centennial BOCES property.
5. Concern and attention toward the safety and welfare of students.

Child Abuse

All Centennial BOCES employees who have reasonable cause to know or suspect that any child is subjected to abuse or to conditions that might result in abuse or neglect must, immediately upon receiving such information, report such fact in accordance with Board policy and state law.

The executive director is authorized to conduct an internal investigation or to take any other necessary steps if information is received from a county department of social services or a law enforcement agency that a suspected child abuse perpetrator is a Centennial BOCES employee. Such information must remain confidential except that the executive director must notify the Colorado Department of Education of the child abuse investigation.

Possession of Deadly Weapons

The Board's policy regarding public possession of deadly weapons on Centennial BOCES property or in Centennial BOCES buildings applies to employees of Centennial BOCES. However, the restrictions do not apply to employees who are required to carry or use deadly weapons in order to perform their necessary duties and functions.

Felony/Misdemeanor Convictions

If, subsequent to beginning employment with Centennial BOCES, Centennial BOCES has good cause to believe that any staff member has been convicted of, pled *nolo contendere* to, or received a deferred or suspended sentence for any felony or misdemeanor other than a misdemeanor traffic offenses or infractions, Centennial BOCES must make inquiries to the Department of Education for purposes of screening the employee.

In addition, Centennial BOCES must require the employee to submit a complete set of fingerprints taken by a qualified law enforcement agency, an authorized district or BOCES employee, or any third party approved by the Colorado Bureau of Investigation. Fingerprints ~~must shall~~ be submitted within 20 days after receipt of written notification. The fingerprints must be forwarded to the Colorado Bureau of Investigation (CBI) for the purpose of conducting a state and national fingerprint-based criminal history record check utilizing the records of the Colorado Bureau of Investigation and the Federal Bureau of Investigation. When the results of the fingerprint-based criminal history record check reveal a record of arrest without a disposition, Centennial BOCES must require the employee to submit to a name-based criminal history record check. Criminal history record information must be used solely for the purpose requested and cannot be disseminated outside the receiving departments, related agencies, or other authorized entities.

Disciplinary action, which could include dismissal from employment, may be taken against personnel if the results of fingerprint processing and/or name-based criminal history record check provide relevant information. Non-licensed employees must have employment terminated if the results of the fingerprint-based or name-based criminal history record check disclose a conviction for certain felonies, as provided in law.

Employees must not be charged fees for processing fingerprints under these circumstances.

Unlawful Behavior Involving Children

Centennial BOCES may make an inquiry with the Department of Education concerning whether any current employee of Centennial BOCES has been convicted of, pled *nolo contendere* to, or received a deferred or suspended sentence or deferred prosecution for a felony or misdemeanor crime involving unlawful sexual behavior, an allegation of a sexual act involving a student who is eighteen years of age or older, regardless of whether the student consented to the sexual act, or unlawful behavior involving children. Disciplinary action, including termination of employment, may be taken if the inquiry discloses information relevant to the employee's fitness for employment.

Notification Concerning Arrests

Centennial BOCES employees must notify Centennial BOCES when they are arrested for specific criminal offenses, in accordance with this policy's accompanying regulation.

Centennial BOCES must notify students' parents/guardians when Centennial BOCES employees are charged with specific criminal offenses, as required by state law and in accordance with applicable Board policy.

Personnel Addressing Health Care Treatment for Behavior Issues

Centennial BOCES personnel are prohibited from recommending or requiring the use of psychotropic drugs for students. They are also prohibited from testing or requiring testing for a student's behavior without giving notice to the parent/guardian describing the recommended testing and how any test results will be used and obtaining prior written permission from the student or from the student's parent/guardian. See the Board policy concerning survey, assessment, analysis or evaluation of students. Centennial BOCES personnel are encouraged to discuss concerns about a student's behavior with the student's parent/guardian, and such discussions may include a suggestion that the parent/guardian speak with an appropriate health care professional regarding any behavior concerns.

LEGAL REFS.: 28 C.F.R. 50.12 (b) notification requirements regarding fingerprints
C.R.S. 18-12-105.5 unlawful carrying/possession of weapons on school grounds
C.R.S. 18-12-214 (3)(b) school security officers may carry concealed handgun pursuant to valid permit
C.R.S. 19-3-308 (5.7) child abuse reporting
C.R.S. 22-1-130 parent notification of employee criminal charges
C.R.S. 22-2-119.3 (6)(d) name-based criminal history record check - definition
C.R.S. 22-32-109 (1)(ee) school personnel prohibited from recommending certain drugs for students or ordering behavior tests without parent permission
C.R.S. 22-32-109 (1)(pp) annual employee notification requirement regarding federal student loan repayment programs and student loan forgiveness programs
C.R.S. 22-32-109.1 (8) inquiries upon good cause to department of education for purpose of ongoing screening of employees
C.R.S. 22-32-109.7 inquiries prior to hiring
C.R.S. 22-32-109.8 non-licensed personnel – submittal of fingerprints and name-based criminal history record check
C.R.S. 22-32-109.8 (6)(a) requirement to terminate employment of non-licensed employees for certain felony offenses
C.R.S. 22-32-109.9 licensed personnel – submittal of fingerprints and name-based criminal history record check
C.R.S. 22-32-110 (1) (k) power to adopt conduct rules
C.R.S. 24-18-104 government employee rules of conduct
C.R.S. 24-18-109 local government employee rules of conduct
C.R.S. 24-18-110 voluntary disclosure

CROSS REFS.: JLC, Student Health Services and Records
JLDAC, Screening/Testing of Students
JLF, Reporting Child Abuse/Child Protection
KDBA, Parent Notification of Employee Criminal Charges

KFA, Public Conduct on Centennial BOCES Property

| Revised:

Revised: January 21, 2021

Revised: April 18, 2019

Revised: January 18, 2018

Reviewed: CASB 2005

Revised: February 12, 2004

Centennial BOCES

PROFESSIONAL STAFF RECRUITING/HIRING

Recruiting

It is the responsibility of the executive director, with the assistance of other administrators, to determine the personnel needs of Centennial BOCES and to locate suitable candidates to recommend to the Board for employment. The search for good teachers and other professional personnel will extend to a wide variety of educational institutions and geographical areas. It will take into consideration the diverse characteristics of Centennial BOCES and the need for staff members of various backgrounds.

Recruitment procedures will not overlook the talents and potential of individuals already employed in Centennial BOCES. Any present employee of Centennial BOCES may apply for a position for which they are licensed, qualified, and/or meets other stated requirements.

Background Checks

Prior to hiring any person, in accordance with state law, Centennial BOCES must conduct background checks with the Colorado Department of Education and previous employers regarding the applicant's fitness for employment.

Hiring

Discrimination in the hiring process on the basis of disability, race, creed, color, sex, sexual orientation, gender identity, gender expression, marital status, national origin, religion, ancestry, genetic information, age or conditions related to pregnancy or childbirth is prohibited.

In all cases where credit reports are used in the hiring process, Centennial BOCES must comply with the Fair Credit Reporting Act and applicable state law.

All candidates will be considered on the basis of their merits, qualifications, and the needs of Centennial BOCES.

All interviewing and selection procedures will ensure that the administrator directly responsible for the work of a staff member has an opportunity to aid in the selection. However, the final selection for recommendation to the Centennial BOCES Board shall be made only by the executive director.

Appointment of Candidates

Recommendations will be made at regular meetings of the Board. The vote of a majority of the Board is necessary to approve the appointment of teachers or any professional staff member. If there is a negative vote by the Board, the executive director must submit a new recommendation to the Board for approval.

Upon the hiring of any employee, information required by federal and state child support laws will be timely forwarded by Centennial BOCES to the appropriate state agency.

LEGAL REFS.: 15 U.S.C. 1681 et seq. Fair Credit Reporting Act
 20 U.S.C. 6312 (c) (6) teacher licensure requirements under Every Student Succeeds Act
 42 U.S.C. 653 (a) Personal Responsibility and Work Opportunity Reconciliation Act
 28 C.F.R. 50.12 (b) notification requirements regarding fingerprints

C.R.S. 2-4-401 (3.4) definition of gender expression

C.R.S. 2-4-401 (3.5) definition of gender identity

C.R.S. 2-4-401 (13.5) definition of sexual orientation, ~~which includes transgender~~

C.R.S. 8-2-126 limits employers' use of consumer credit information

C.R.S. 14-14-111.5 Child Support Enforcement procedures

C.R.S. 22-2-119 inquiries prior to hiring

C.R.S. 22-2-119.3 (6)(d) name-based criminal history record check - definition

C.R.S. 22-32-109 (1)(f) Board duty to employ personnel

C.R.S. 22-32-109 (1)(pp) annual employee notification requirement regarding federal student loan repayment programs and student loan forgiveness programs

C.R.S. 22-32-109.7 inquiries prior to hiring

C.R.S. 22-32-109.8 non-licensed personnel – submittal of fingerprints and name-based criminal history record check

C.R.S. 22-60.5-114 (3) State Board can waive some requirements for provisional license applicants upon request of BOCES

C.R.S. 22-60.5-201 type of teacher licenses issued

C.R.S. 22-61-101 prohibiting discrimination

C.R.S. 24-5-101 effect of criminal conviction on employment

C.R.S. 24-34-301 (3.3) definition of gender expression

C.R.S. 24-34-301 (3.5) definition of gender identity

C.R.S. 24-34-301 (7) definition of sexual orientation, ~~which includes transgender~~

C.R.S. 24-34-402 (1) discriminatory and unfair employment practices

C.R.S. 24-34-402.3 discrimination based on pregnancy, childbirth or related conditions; notice of right to be free from such discrimination must be posted "in a conspicuous place" accessible to employees

C.R.S. 24-72-202 (4.5) definition of personnel file in open records law

CROSS REF.: GBA, Open Hiring/Equal Employment Opportunity

Revised:

Revised: November 19, 2020

Revised: May 17, 2018

Revised: January 18, 2018

Revised: February 16, 2006

Centennial BOCES

RESIGNATION OF PROFESSIONAL STAFF (Mandatory Reporting Requirement)

The following procedures apply to the reporting of allegations against or offenses committed by licensed personnel who resign from Centennial BOCES.

Mandatory reporting requirements – unlawful behavior involving a child

If an employee resigns as a result of an allegation of unlawful behavior involving a child, including unlawful sexual behavior, or an allegation of a sexual act involving a student who is eighteen years of age or older, regardless of whether the student consented to the sexual act, which is supported by a preponderance of evidence, the executive director shall notify the Colorado Department of Education (CDE) as soon as possible but no later than 10 business days after the employee's resignation. The executive director shall provide any information requested by CDE concerning the circumstances of the resignation. Centennial BOCES also shall notify the employee that information concerning his/her resignation is being forwarded to CDE. ~~unless such notice would conflict with the confidentiality requirements of the Child Protection Act.~~

If Centennial BOCES learns that a current or past employee has been convicted of, pled *nolo contendere* to, or received a deferred sentence or deferred prosecution for a felony or a misdemeanor crime involving unlawful sexual behavior or unlawful behavior involving children, the executive director shall notify CDE.

Mandatory reporting requirements – other offenses

In addition and in accordance with applicable State Board of Education rules, the executive director shall immediately notify CDE whenever acceptance of resignation concerning a licensed employee is based upon the employee's conviction, guilty plea, plea of *nolo contendere*, or deferred sentence for any of the following offenses:

- a. felony child abuse, as specified in C.R.S. 18-6-401;
- b. felony unlawful sexual behavior, as defined in C.R.S. 16-22-102 (9);
- c. a felony offense involving unlawful sexual behavior, as defined in C.R.S. 16-22-102 (9);
- d. a crime of violence, as defined in C.R.S. 18-1.3-406;
- e. indecent exposure, as described in C.R.S. 18-7-302;
- f. contributing to the delinquency of a minor, as described in C.R.S. 18-6-701;
- g. felony domestic violence, as defined in C.R.S. 18-6-800.3;
- h. misdemeanor domestic violence, as described in C.R.S. 18-6-800.3 (1) and such conviction is a second or subsequent conviction for the same offense;
- i. misdemeanor sexual assault, as described in C.R.S. 18-3-402;
- j. misdemeanor unlawful sexual conduct, as described in C.R.S. 18-3-404;
- k. misdemeanor sexual assault on a client by a psychotherapist, as described in C.R.S. 18-3-405.5;
- l. misdemeanor child abuse, as described in C.R.S. 18-6-401;
- m. misdemeanor involving the illegal sale of controlled substances;
- n. physical assault;
- o. battery;
- p. a drug-related offense;
- q. an offense committed outside of this state, the elements of which are substantially similar to any offense described in items a-m above; or
- r. a misdemeanor committed outside of this state, the elements of which are substantially similar to sexual exploitation of children as described in C.R.S. 18-16-403 (3)(b.5).

The executive director ~~shall~~must also immediately notify CDE when Centennial BOCES learns:

- a. the resigning employee has forfeited any bail, bond or other security deposited to secure the employee's appearance and the employee is charged with having committed a felony or misdemeanor for any offense described in items a-m above; or
- b. the resigning employee has paid a fine or received a suspended sentence for any offense described in items a-m above.

| The executive director ~~shall~~must also notify CDE when:

- a. The county department of social services or the local law enforcement agency reasonably believes that an incident of child abuse or neglect has occurred and the Centennial BOCES employee is the suspected perpetrator and was acting in an official capacity as an employee of Centennial BOCES.
- b. Centennial BOCES reasonably believes that an employee is guilty of unethical behavior or professional incompetence.

| Revised:

Revised: April 18, 2019

Revised: January 18, 2018

Reviewed: CASB 2005

Adopted: April 20, 2000

Centennial BOCES

DISCIPLINE, SUSPENSION AND DISMISSAL OF PROFESSIONAL STAFF (Mandatory Reporting Requirements)

The following procedures apply to the reporting of allegations against or offenses committed by licensed personnel who are dismissed by Centennial BOCES.

Mandatory reporting requirements – unlawful behavior involving a child

If an employee is dismissed as a result of an allegation of unlawful behavior involving a child, including unlawful sexual behavior, or an allegation of a sexual act involving a student who is eighteen years of age or older, regardless of whether the student consented to the sexual act, which is supported by a preponderance of evidence, the executive director ~~shall~~must notify the Colorado Department of Education (CDE) as soon as possible but no later than 10 business days after the employee's dismissal.

The executive director ~~shall~~must provide any information requested by CDE concerning the circumstances of the dismissal. Centennial BOCES also ~~shall~~must notify the employee that information concerning the dismissal is being forwarded to CDE. ~~unless such notice would conflict with the confidentiality requirements of the Child Protection Act.~~

If Centennial BOCES learns that a current or past employee has been convicted of, pled *nolo contendere* to, or received a deferred sentence or deferred prosecution for a felony or a misdemeanor crime involving unlawful sexual behavior or unlawful behavior involving children, the executive director shall notify CDE.

Mandatory reporting requirements – other offenses

In addition and in accordance with applicable State Board of Education rules, the executive director shall immediately notify CDE when a dismissal action concerning a licensed employee is based upon the employee's conviction, guilty plea, plea of *nolo contendere*, or deferred sentence for any of the following offenses:

- a. felony child abuse, as specified in C.R.S. 18-6-401;
- b. felony unlawful sexual behavior, as defined in C.R.S. 16-22-102 (9);
- c. a felony offense involving unlawful sexual behavior, as defined in C.R.S. 16-22-102 (9);
- d. a crime of violence, as defined in C.R.S. 18-1.3-406;
- e. indecent exposure, as described in C.R.S. 18-7-302;
- f. contributing to the delinquency of a minor, as described in C.R.S. 18-6-701;
- g. felony domestic violence, as defined in C.R.S. 18-6-800.3;
- h. misdemeanor domestic violence, as described in C.R.S. 18-6-800.3 (1) and such conviction is a second or subsequent conviction for the same offense;
- i. misdemeanor sexual assault, as described in C.R.S. 18-3-402;
- j. misdemeanor unlawful sexual conduct, as described in C.R.S. 18-3-404;
- k. misdemeanor sexual assault on a client by a psychotherapist, as described in C.R.S. 18-3-405.5;
- l. misdemeanor child abuse, as described in C.R.S. 18-6-401;
- m. misdemeanor involving the illegal sale of controlled substances;
- n. physical assault;
- o. battery;
- p. a drug-related offense;
- q. an offense committed outside of this state, the elements of which are substantially similar to any offense described in items a-m above; or
- r. a misdemeanor committed outside of this state, the elements of which are substantially similar to sexual exploitation of children as described in C.R.S. 18-6-403 (3)(b.5).

The executive director ~~shall~~must also immediately notify CDE when Centennial BOCES learns:

- a. the employee has forfeited any bail, bond or other security deposited to secure the employee's appearance and the employee is charged with having committed a felony or misdemeanor for any offense described in items a-m above; or
- b. the employee has paid a fine or received a suspended sentence for any offense described in items a-m above.

| The executive director ~~shall~~must also notify CDE when:

- a. The county department of social services or the local law enforcement agency reasonably believes that an incident of child abuse or neglect has occurred and Centennial BOCES employee is the suspected perpetrator and was acting in an official capacity as an employee of Centennial BOCES.
- b. Centennial BOCES reasonably believes that an employee is guilty of unethical behavior or professional incompetence.

| Revised:

Revised: April 18, 2019

Approved: January 18, 2018

Centennial BOCES

SUPPORT STAFF RECRUITING/HIRING

The Board will establish and budget for support staff positions in Centennial BOCES on the basis of need and the financial resources of Centennial BOCES.

Recruiting

The recruitment and selection of candidates for these positions is the responsibility of the executive director, or designee, who must confer with principal(s) and other supervisory personnel in making a selection.

All vacancies will be made known to the present staff. Anyone qualified for a position may submit an application.

Background Checks

Prior to hiring any person, Centennial BOCES must conduct background checks with the Colorado Department of Education and previous employers regarding the applicant's fitness for employment.

All applicants recommended for a position in Centennial BOCES must submit a set of fingerprints and information about felony or misdemeanor convictions as required by law. Applicants may be conditionally employed prior to receiving the fingerprint results.

Hiring

Discrimination in the hiring process on the basis of disability, race, creed, color, sex, sexual orientation, gender identity, gender expression, marital status, national origin, religion, ancestry, age, genetic information, or conditions related to pregnancy or childbirth is prohibited.

In all cases where credit information or reports are used in the hiring process, Centennial BOCES must comply with the Fair Credit Reporting Act and applicable state law.

The Board will officially appoint all employees upon the executive director's recommendation; however, temporary appointments may be made pending Board action.

Upon the hiring of any employee, information required by federal and state child support laws will be timely forwarded by Centennial BOCES to the appropriate state agency.

LEGAL REFS.: 15 U.S.C. 1681 *et seq.* Fair Credit Reporting Act
 42 U.S.C. 653 (a) Personal Responsibility and Work Opportunity
 Reconciliation Act
 42 U.S.C. 2000ff *et seq.* Genetic Information Nondiscrimination Act of
 2008
 28 C.F.R. 50.12 (b) notification requirements regarding fingerprints
 C.R.S. 2-4-401 (3.4) definition of gender expression
 C.R.S. 2-4-401 (3.5) definition of gender identity
 C.R.S. 2-4-401 (13.5) definition of sexual orientation, ~~which includes~~
 ~~transgender~~
 C.R.S. 8-2-126 limits employers' use of consumer credit information
 C.R.S. 14-14-111.5 Child Support Enforcement procedures
 C.R.S. 22-2-119.3 (6)(d) name-based criminal history record check –
 definition
 C.R.S. 22-32-109 (1) (f) Board duty of employ personnel

C.R.S. 22-32-109 (1)(pp) annual employee notification requirement regarding federal student loan repayment programs and student loan forgiveness programs

C.R.S. 22-32-109.7 duty to make inquiries prior to hiring

C.R.S. 22-32-109.8 non-licensed personnel – submittal of fingerprints and name-based criminal history record check

C.R.S. 24-5-101 effect of criminal conviction on employment

C.R.S. 24-34-301 (3.3) definition of gender expression

C.R.S. 24-34-301 (3.5) definition of gender identity

C.R.S. 24-34-301 (7) definition of sexual orientation, ~~which includes transgender~~

C.R.S. 24-34-402 (1) discriminatory and unfair employment practices

C.R.S. 24-34-402.3 discrimination based on pregnancy, childbirth or related conditions; notice of right to be free from such discrimination must be posted “in a conspicuous place” accessible to employees

CROSS REFS.: GBA, Open Hiring/Equal Employment Opportunity
 GDA, Support Staff Positions

Revised:

Revised: November 19, 2020

Revised: April 18, 2019

Revised: May 17, 2018

Revised: January 18, 2018

Reviewed: CASB 2005

Revised: February 12, 2004

Centennial BOCES

GRADUATION REQUIREMENTS
(Beginning with the Class of 2022)

In pursuit of its mission to ensure that all students reach their learning potential and are prepared for postsecondary and career opportunities, the Centennial BOCES Board of Directors has established the following graduation requirements for students entering the ninth grade in the 2018-19 school year and each ninth grade class thereafter.

To receive a high school diploma from Centennial BOCES, students must meet or exceed the Centennial BOCES or applicable district's academic standards and measures required by this policy. Students with disabilities must be provided access to all graduation pathways provided by this policy and must have the opportunity to earn a high school diploma from Centennial BOCES.

College and Career Readiness

The Colorado State Board of Education has adopted state graduation guidelines that identify college and career readiness measures in English-Reading, Writing, and Communicating and Math Mathematics. The Board has selected its own measures from these state graduation guidelines.

English Reading, Writing, Communicating

Students must complete at least one of the following measures and meet or exceed the measure's corresponding cut score or criteria to demonstrate college and career readiness in English Reading, Writing, Communicating.

Measure	Cut Score/Criteria
ACT WorkKeys Assessment – Reading	Score at least 5
ACT WorkKeys Assessment – Writing	Score at least 3
Integrated <u>Math Mathematics</u> 11	Grade C or better and 70% or better on competency assessment
Integrated <u>Math Mathematics</u> 12	

Math

Students must complete at least one of the following measures and meet the measure's corresponding cut score or criteria to demonstrate college and career readiness in Math Mathematics.

Measure	Cut Score/Criteria
ACT WorkKeys Assessment	Score at least 5
<u>English-Reading, Writing, Communicating</u> 11	Grade C or better and 70% or better on competency assessment
<u>English-Reading, Writing, Communicating</u> 12	

Other

Students must complete the respective measures listed below and meet the measure's corresponding cut score or criteria to demonstrate college and career readiness.

High School	Skill/Subject	Measure	Cut Score/Criteria
IConnect	American History	Course Completion	Grade C or better and 70% or better on competency assessment
CBOCES	Applied Technology	ACT WorkKeys Assessment	Score at least 4
CBOCES	Business Writing	ACT WorkKeys Assessment	Score at least 3
IConnect	Capstone Project/Portfolio	Completion of Grade 11 and Grade 12 Assignments	Presentation to Panel
CBOCES	Civics	90 Hours of Coursework District Assessment	Score at least 80%
IConnect	Computers	Course Completion	Grade C or better and 70% or better on competency

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			assessment
CBOCES	Conceptual Physics/ Earth Science	Course Completion District Assessment	Score at least 80% Score at least 80%
CBOCES	Consumer Awareness	Course Completion District Assessment	Score at least 80% Score at least 80%
CBOCES	Cultural Awareness	Project Completion District Assessment	Score at least 80% Score at least 80%
IConnect	Economics	Course Completion	Grade C or better and 70% or better on competency assessment
IConnect	Financial Literacy 11 Financial Literacy 12	Course Completion	Grade C or better and 70% or better on competency assessment
IConnect	Global Citizenship 11 Global Citizenship 12	Course Completion	Grade C or better and 70% or better on competency assessment
IConnect	ICAP 11 ICAP 12	Course Completion	Grade C or better and 70% or better on competency assessment
IConnect	Keytrain	Course Completion	Grade C or better and 70% or better on competency assessment
IConnect	Leadership/Governm ent	Course Completion	Grade C or better and 70% or better on competency assessment
CBOCES	Listening	ACT WorkKeys Assessment	Score at least 3
CBOCES	Locating Information	ACT WorkKeys Assessment	Score at least 4
CBOCES	Observation	ACT WorkKeys Assessment	Score at least 4
IConnect	Science	Course Completion	Grade C or better and 70% or better on competency assessment
CBOCES	Self-Awareness and Health	Projection Completion District Assessment	Score at least 80% Score at least 80%
CBOCES	Teamwork	ACT WorkKeys Assessment	Score at least 4
CBOCES	Technology	30 Hours of Coursework District Assessment	Score at least 80% Score at least 80%
CBOCES	The Arts	Project Completion District Assessment	Score at least 80% Score at least 80%
IConnect	Volunteer Work/Community Service	Variety of Opportunities Offered	10 Hours in Grade 11 10 Hours in Grade 12

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Exceptions to the Board's Required Measures and Cut Scores/Criteria

If a student has demonstrated college and career readiness by completing an assessment or other measure that is not included in this policy but is included in the state graduation guidelines, the principal or other appropriate administrator may determine that such assessment or other measure is acceptable and meets the Centennial BOCES's graduation requirements.

Credit from Other Institutions and Home-Based Programs

The principal or other appropriate administrator must determine whether credit toward graduation requirements will be granted for courses taken outside Centennial BOCES. Students, who are currently enrolled in a Centennial BOCES school and wish to obtain credit from outside institutions, or through “on-line” programs, must have prior approval from the principal or other appropriate administrator.

In accordance with applicable state law, college courses completed pursuant to the student’s participation in a “dropout recovery program” must count as credit toward completion of the Centennial BOCES’s credit requirements.

Centennial BOCES shall accept the transcripts from a home-based educational program. In order to determine whether the courses and grades earned are consistent with Centennial BOCES requirements and Centennial BOCES’s or applicable district’s academic standards, Centennial BOCES shall require submission of the student’s work or other proof of academic performance for each course for which credit toward graduation is sought. In addition, Centennial BOCES may administer testing to the student to verify the accuracy of the student’s transcripts. Centennial BOCES may reject any transcripts that cannot be verified through such testing.

Independent Study

Independent study, work experience and experienced-based programs approved in advance by the principal or appropriate administrator may be taken for high school credit. Students must submit a request for approval that includes a summary of the educational objectives to be achieved and monitored by a staff member.

Early Graduation

The Centennial BOCES Board believes that most students benefit from four years of high school experience and are encouraged not to graduate early. However, in some cases, students need the challenge provided by postsecondary education or other opportunities prior to completing four years of high school. Therefore, the executive director or designee may grant permission to students wishing to graduate early, provided the student has met all Centennial BOCES graduation requirements in accordance with this policy.

LEGAL REFS.: C.R.S. 22-1-104 teaching history, culture and civil government
C.R.S. 22-33-104.5 home-based education law
C.R.S. 22-35-101 et seq. Concurrent Enrollment Programs Act

CROSS REFS.: AE, Accountability/Commitment to Accomplishment
IHCDA, Concurrent Enrollment
IK, Academic Achievement
IKA, Grading/Assessment Systems

Revised:

Revised: January 21, 2021
Revised: September 20, 2018
Revised: June 5, 2007 (technical correction - removed grade D to conform with practice)
Revised: April 27, 2006
Centennial BOCES

EQUAL EDUCATIONAL OPPORTUNITIES

Every student enrolled in a Centennial BOCES school or program will have equal educational opportunities regardless of disability, race, creed, color, sex, sexual orientation, gender identity, gender expression, marital status, national origin, religion, ancestry, or need for special education services.

This concept of equal educational opportunity will guide the Board and staff in making decisions related to Centennial BOCES facilities, selection of educational materials, equipment, curriculum and regulations affecting students. Students with identified physical and mental impairments that constitute disabilities will be provided with a free appropriate public education, consistent with the requirements of federal and state laws and regulations.

In order to ensure that Centennial BOCES schools and programs are in compliance with applicable laws and regulations, the Board directs the executive director or designee(s) to periodically monitor the following areas:

1. Training – provide training for students and staff to identify and alleviate problems of discrimination.
2. Student access – review programs, activities and practices to ensure that all students have equal access and are not segregated except when permissible by law or regulation.
3. Centennial BOCES support – ensure that Centennial BOCES resources are equitably distributed among Centennial BOCES schools and programs including but not limited to staffing and compensation, facilities, equipment and related matters.

LEGAL REFS.: 20 U.S.C. §1681 Title IX of the Education Amendments of 1972
20 U.S.C. §1701-1758 Equal Educational Opportunities Act of 1974
29 U.S.C. §701 et seq. Section 504 of the Rehabilitation Act of 1973
C.R.S. 2-4-401 (3.4) definition of gender expression
C.R.S. 2-4-401 (3.5) definition of gender identity
C.R.S. 2-4-401 (13.5) definition of sexual orientation, ~~which includes transgender~~
C.R.S. 22-32-110 (1)(k) definition of racial or ethnic background includes hair texture, definition of protective hairstyle
C.R.S. 24-34-601 unlawful discrimination in places of public accommodation
C.R.S. 24-34-602 penalty and civil liability for unlawful discrimination

CROSS REFS.: AC, Nondiscrimination/Equal Opportunity
JBB, Sexual Harassment

Revised:

Revised: November 19, 2020
Revised: September 20, 2018
Adopted: February 19, 2009
Centennial BOCES

ADMISSION AND DENIAL OF ADMISSION

Admission

Prior to admission to a Centennial BOCES school, Centennial BOCES will require a birth certificate or other proof of legal age, as well as proof of Colorado residence.

Students new to Centennial BOCES will be enrolled conditionally until records, including discipline records, from the schools previously attended by the student are received by Centennial BOCES. Notice of the conditional enrollment status of new students will be clearly indicated on all new student enrollment forms. In the event the student's records indicate a reason to deny admission, the student's conditional enrollment status will be revoked. The student's parent/guardian will be provided with written notice of the denial of admission. The notice will inform the parent/guardian of the right to request a hearing.

Denial of Admission

The executive director or designee may deny admission to Centennial BOCES schools in accordance with applicable law.

Centennial BOCES will provide due process of law to students and parents/guardians through written procedures consistent with law for denial of admission to a student.

The policy and procedures for denial of admission will be the same as those for student suspension and expulsion inasmuch as the same section of the law governs these areas.

Nondiscrimination

The Board, the executive director, other administrators and Centennial BOCES employees will not unlawfully discriminate based on a student's disability, race, creed, color, sex, sexual orientation, gender identity, gender expression, marital status, national origin, religion, ancestry or need for special education services in the determination or recommendation of action under this policy.

LEGAL REFS.: [C.R.S. 2-4-401 \(3.4\) definition of gender expression](#)
[C.R.S. 2-4-401 \(3.5\) definition of gender identity](#)
C.R.S. 22-1-102 defines "resident"
C.R.S. 22-1-102.5 defines "homeless child"
C.R.S. 22-1-115 school age is any age over five and under twenty-one years
C.R.S. 22-32-110 (1)(k) definition of racial or ethnic background includes hair texture, definition of protective hairstyle
C.R.S. 22-32-138 enrollment of students in out-of-home placements
C.R.S. 22-33-103 through 22-33-110 school attendance law
C.R.S. 22-33-105 (2)(c) requiring hearing to be convened if requested within 10 days after denial of admission
[C.R.S. 24-34-301 \(3.3\) definition of gender expression](#)
[C.R.S. 24-34-301 \(3.5\) definition of gender identity](#)

CROSS REFS.: JKD/JKE, Suspension/Expulsion of Students
JLCB, Immunization of Students

Revised:

Revised: November 19, 2020

Revised: September 20, 2018

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Reviewed: CASB 2005
Centennial BOCES

BULLYING PREVENTION AND EDUCATION

The Board supports a secure school climate, conducive to teaching and learning that is free from threat, harassment and any type of bullying behavior. The purpose of this policy is to promote consistency of approach and to help create a climate in which all types of bullying are regarded as unacceptable.

Bullying is the use of coercion or intimidation to obtain control over another person or to cause physical, mental or emotional harm to another person. Bullying can occur through written, verbal or electronically transmitted expression or by means of a physical act or gesture. Bullying is prohibited against any student for any reason, including but not limited to any such behavior that is directed toward a student on the basis of their academic performance or any basis protected by federal and state law, including disability, race, creed, color, sex, sexual orientation, gender identity, gender expression, marital status, national origin, religion, ancestry, or the need for special education services, whether such characteristic(s) is actual or perceived, against whom federal and state laws prohibit discrimination upon the bases described in C.R.S. 22-32-109 (1)(II)(I).

Bullying is prohibited on Centennial BOCES property, at Centennial BOCES or school-sanctioned activities and events, when students are being transported in any vehicle dispatched by Centennial BOCES or one of its schools, off Centennial BOCES property when such conduct has a nexus to school, or any Centennial BOCES curricular or non-curricular activity or event.

A student who engages in any act of bullying and/or a student who takes any retaliatory action against a student who reports in good faith an incident of bullying, are subject to appropriate disciplinary action including but not limited to suspension, expulsion and/or referral to law enforcement authorities. The severity and pattern, if any, of the bullying behavior will be taken into consideration when disciplinary decisions are made. Bullying behavior that constitutes unlawful discrimination or harassment will be subject to investigation and discipline under related Board policies and procedures. Students targeted by bullying when such bullying behavior may constitute unlawful discrimination or harassment also have additional rights and protections under Board policies and procedures regarding unlawful discrimination and harassment.

The executive director will develop a comprehensive program to address bullying. The program will be aimed toward accomplishing the following goals:

1. To send a clear message to students, staff, parents, and community members that bullying and retaliation against a student who reports bullying will not be tolerated.
2. To train staff and students in taking pro-active steps to prevent bullying from occurring.
3. To implement procedures for immediate intervention, investigation, and confrontation of students engaged in bullying behavior.
4. To initiate efforts to change the behavior of students engaged in bullying behaviors through re-education on acceptable behavior, discussions, counseling, and appropriate negative consequences.
5. To foster a productive partnership with parents and community members in order to help maintain a bullying-free environment.
6. To support targets of bullying by means of individual and peer counseling.
7. To help develop peer support networks, social skills and confidence for all students.
8. To recognize and praise positive, supportive behaviors of students toward one another on a regular basis.

LEGAL REF.: C.R.S. 22-32-109.1 (2) (a) (I) (K) policy required as part of safe schools plan
C.R.S. 2-4-401 (3.4) definition of gender expression
C.R.S. 2-4-401 (3.5) definition of gender identity

CROSS REFS.: AC, Nondiscrimination/Equal Opportunity
JB, Equal Educational Opportunities
JBB, Sexual Harassment
JICDA, Code of Conduct
JICDD, Violent and Aggressive Behavior
JICJ, Student Use of Electronic Communication Devices
JK, Student Discipline
JKD/JKE, Suspension/Expulsion of Students (and Other Disciplinary Interventions)
JLDAC, Screening/Testing of Students

Revised:

Revised: November 19, 2020
Revised: September 20, 2018
Reviewed: CASB 2005
Adopted: October 25, 2001
Centennial BOCES

STUDENT CONCERNS, COMPLAINTS AND GRIEVANCES

Decisions made by Centennial BOCES personnel that students believe are unfair or in violation of pertinent Board policies or individual school rules may be appealed to the principal or a designated representative or by following the specific appeal process created for particular complaints.

Grievance and investigation procedures are available for students to receive prompt and equitable resolution of allegations of discriminatory actions on the basis of disability, race, creed, color, sex, sexual orientation, gender identity, gender expression, marital status, national origin, religion, ancestry, or need for special education services.

LEGAL REFS.: C.R.S. 2-4-401 (3.4) definition of gender expression
 C.R.S. 2-4-401 (3.5) definition of gender identity
 C.R.S. 24-34-301 (3.3) definition of gender expression
 C.R.S. 24-34-301 (3.5) definition of gender identity

CROSS REFS.: AC, Nondiscrimination/Equal Opportunity
 AC-R-1, Nondiscrimination/Equal Opportunity (Complaint and Compliance Process)
 AC-R-2, Sex-Based Discrimination and Sexual Harassment Investigation Procedures
 JB, Equal Educational Opportunities
 JBB, Sexual Harassment

Revised:

Revised: November 19, 2020
Adopted: September 20, 2018
Centennial BOCES

November 18, 2021 Board notes for the Investment and Financial Reports

The one page investment report (Page A) shows the interest earned for the first three months of the 2021-22 fiscal year at \$85.48. This represents a negative budget variance for the year of \$39.52. The September 30, 2021 balances for Centennial BOCES bank and investment accounts are also listed on the report.

The next two reports show the Cash Flow Analysis (Page B) and the Cash Flow Chart (Page C) for the 15 month period of July 1, 2020 – September 30, 2021. The cash flow chart continues to show a fairly similar pattern between 2020-21 and 2021-22, with a large increase during the month of September, 2020 due to receiving the state Special Education ECEA funds for the entire year. September 30, 2021 net cash balance is lower than the previous year because CBOCES did not receive the ECEA funds until October 26, 2021. Last year the ECEA funds were received September 22, 2020.

The two financial reports represent July 2021 – September 2021 year to date. This represents 25% of the fiscal year. Page 1 of the two page summary shows the non-grant totals for 2021-22 at 13.8% spent compared to 16.6% spent for 2020-21. Page 2 of the summary shows the grant totals and the combined totals. Grant totals for 2021-22 are at 12.6% spent compared to 12.1% spent for 2020-21. The combined totals for the three months of 2021-22 are 13.3% spent compared to 14.7% for 2020-21. The projected fund balance is noted at the bottom of page 2, including the audited Ending Fund Balance for 2020-21 and the estimated Ending Fund Balance for 2021-22.

The second report contains the expenses by project and is detailed by the major object groups. The information presented in the 10 page report is the same per project expense amounts as those on the two page summary report.

Beginning with Administration, the first section's totals and percentages are listed on page 2. The overall Administration expenses for 2021-22 are very similar as a percentage compared to 2020-21 (28.3% versus 28.9%).

Technology is on page 3 of the report. Technology is trending slightly lower as a percentage compared to last year (38.6% versus 40.2%). One reason is Project 205 Student Information Services which has a lower year-to-date percentage in 2021-22 compared to 2020-21 at 59.3% versus 68.4%.

Starting on page 4 and finishing on page 6, is the Special Education department. Spending as a percentage of the budget committed is slightly lower in 2021-22 at 19.8% compared to 21.4% for 2020-21. One exception is Project 505 Special Ed Local Services, which is running 14.2% higher than last year. A supplemental appropriation was included with the Board action this month to adjust this budget to reflect additional vision services needed. A number of the projects continue to show similar percentages between 2020-21 and 2021-22.

Innovative Education Services begins on page 7 and concludes on page 8. Spending percentages for 2021-22 is running slightly higher compared to 2020-21 at 20.8% versus 20.2%. One factor is Project 652 CBOCES State Ed Priorities where expenses are trending higher this year at 14.2% compared to last year at 7.5%.

The final section of the report is the Federal Programs Department. Starting on page 9 and concluding on page 10, the Federal Programs totals are listed. Expenses as a percentage for 2021-22 are at 11.7% compared with 12.1% for 2020-21. As previously noted, Federal Program Title grant projects generally run lower during the first part of the year and end up closer to the budget amounts by year end.

At the bottom of page 10 are the grand total amounts: 18.6% committed for 2021-22 compared to 19.8% committed for 2020-21. These percentages are higher than the two page summary report since the encumbrances are part of the percentage calculation. The budget year is 25% completed as of September 30th.

CENTENNIAL BOCES

Investment Report as of September 30, 2021

<u>Investment Name</u>	<u>Description</u>	<u>Bank Balance</u>	<u>Book Balance</u>
Colostrust - Equity Savings	Investment Pool Keenesburg RE-3 Equity, including interest	54,308.29	54,308.29
Colostrust - CBOCES	Investment Pool G/F	1,021,812.20	1,021,812.20
Colostrust - CBOCES	Security Deposit	1,079.35	1,079.35
Colostrust - CBOCES	Health / Dental Insurance	119,213.10	119,213.10
Bank of Colorado Savings	Savings Account	4,496.17	4,496.17
Bank of Colorado Checking	CBOCES Checking Account	354,000.47	198,985.57
Bank of Colorado Checking	eNet Colorado Checking	-	-
	Total Investment Balance:	<u>1,554,909.58</u>	<u>1,399,894.68</u>

<u>Interest Earnings</u>	<u>Description</u>	<u>Bank Balance</u>	<u>Book Balance</u>
Colostrust Interest	Investment Pool - Regular Account	74.12	74.12
Colostrust Equity Interest	Investment Pool - Equity Account	3.54	3.54
Colostrust Interest	Investment Pool - Security	-	-
Colostrust Health/Dental Interest	Investment Pool - Health/Dental	7.71	7.71
Bank of Colorado		0.11	0.11
Bank of Colorado Checking P/C	Federal Programs P/C		
	Total Interest Earned:	<u>85.48</u>	<u>85.48</u>

Budgeted: \$ 500.00 Y-T-D: \$ 125.00

Year To Date Variance: \$ (39.52)

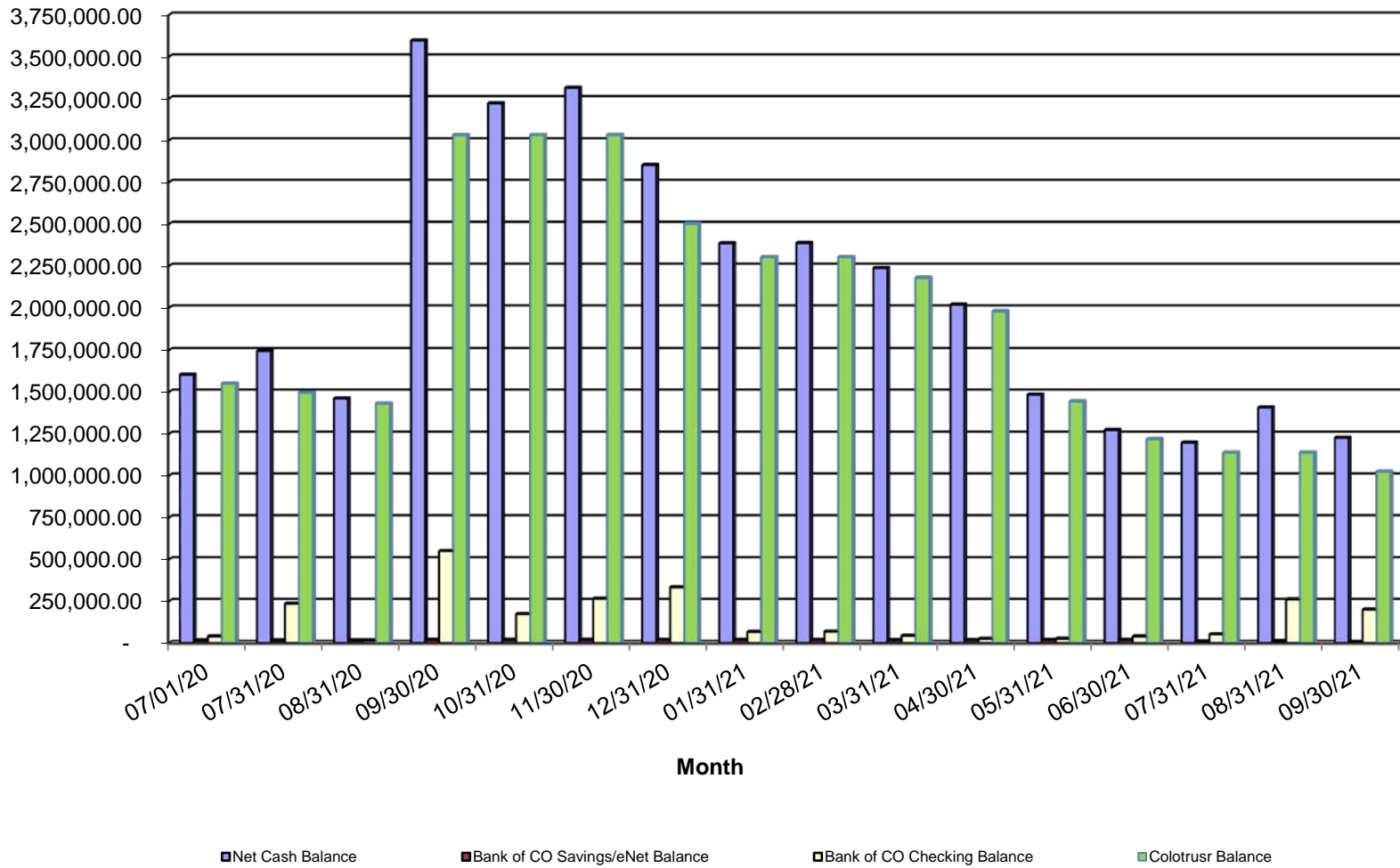
CENTENNIAL BOCES
Cash Flow Analysis for 2020-21 & 2021-22
As of September 30, 2021

Bank Balance and Book Balance are the same ending periods reported to the board. The difference in ending balances from bank balance and book balance are the outstanding checks each month. The difference in Interest Earned/Deposits balances from bank balance and book balance are voided checks each month.

	<u>Balance</u> Colotrust G/F	<u>Balance</u> Bank of Colorado Savings / eNet Acct.	<u>Bank Balance</u> Bank of CO Checking Bank Statement	<u>Book Balance</u> Bank of CO Checking Checks Written	<u>Net Balance</u> Colotrust /Bank of CO and Book Balance
July 1, 2020 End Balance	1,548,737.06	14,205.56	385,613.63	39,401.55	1,602,344.17
Interest Earned/Deposits	511.28	675.00	1,166,631.51	1,171,259.45	
Transfers out or Expenses	<u>(55,000.00)</u>	<u>(117.49)</u>	<u>(1,177,558.76)</u>	<u>(976,494.54)</u>	
July 31, 2020 End Balance	1,494,248.34	14,763.07	374,686.38	234,166.46	1,743,177.87
Interest Earned/Deposits	372.86	1,050.00	915,737.44	915,737.44	
Transfers out or Expenses	<u>(65,000.00)</u>	<u>(159.78)</u>	<u>(1,152,377.29)</u>	<u>(1,134,846.15)</u>	
August 31, 2020 End Balance	1,429,621.20	15,653.29	138,046.53	15,057.75	1,460,332.24
Interest Earned/Deposits	1,700,290.80	225.11	3,172,763.20	3,172,763.20	
Transfers out or Expenses	<u>(100,000.00)</u>	<u>(128.48)</u>	<u>(2,742,048.14)</u>	<u>(2,639,672.87)</u>	
Sept 30, 2020 End Balance	3,029,912.00	15,749.92	568,761.59	548,148.08	3,593,810.00
Interest Earned/Deposits	465.23	1,950.00	580,350.21	580,350.21	
Transfers out or Expenses	<u>-</u>	<u>(175.80)</u>	<u>(916,182.41)</u>	<u>(955,816.92)</u>	
Oct 31, 2020 End Balance	3,030,377.23	17,524.12	232,929.39	172,681.37	3,220,582.72
Interest Earned/Deposits	339.50	-	943,838.97	943,838.97	
Transfers out or Expenses	<u>-</u>	<u>(112.18)</u>	<u>(757,901.19)</u>	<u>(852,023.07)</u>	
Nov 30, 2020 End Balance	3,030,716.73	17,411.94	418,867.17	264,497.27	3,312,625.94
Interest Earned/Deposits	284.85	250.11	1,154,139.00	1,154,139.00	
Transfers out or Expenses	<u>(530,000.00)</u>	<u>(139.71)</u>	<u>(1,052,925.52)</u>	<u>(1,086,074.78)</u>	
Dec 31, 2020 End Balance	2,501,001.58	17,522.34	520,080.65	332,561.49	2,851,085.41
Interest Earned/Deposits	221.11	-	776,603.21	776,603.21	
Transfers out or Expenses	<u>(200,000.00)</u>	<u>(265.27)</u>	<u>(932,842.93)</u>	<u>(1,043,882.02)</u>	
Jan 31, 2021 End Balance	2,301,222.69	17,257.07	363,840.93	65,282.68	2,383,762.44
Interest Earned/Deposits	151.85	-	871,072.82	871,072.82	
Transfers out or Expenses	<u>-</u>	<u>(127.53)</u>	<u>(1,035,369.99)</u>	<u>(868,909.36)</u>	
Feb 28, 2021 End Balance	2,301,374.54	17,129.54	199,543.76	67,446.14	2,385,950.22
Interest Earned/Deposits	126.23	0.11	981,038.95	981,038.95	
Transfers out or Expenses	<u>(125,000.00)</u>	<u>(157.20)</u>	<u>(1,072,039.64)</u>	<u>(1,005,391.63)</u>	
March 31, 2021 End Balance	2,176,500.77	16,972.45	108,543.07	43,093.46	2,236,566.68
Interest Earned/Deposits	100.86	-	969,456.64	969,456.64	
Transfers out or Expenses	<u>(200,000.00)</u>	<u>(175.20)</u>	<u>(825,582.39)</u>	<u>(988,614.03)</u>	
April 30, 2021 End Balance	1,976,601.63	16,797.25	252,417.32	23,936.07	2,017,334.95
Interest Earned/Deposits	89.40	-	1,363,620.90	1,363,620.90	
Transfers out or Expenses	<u>(535,000.00)</u>	<u>(162.20)</u>	<u>(1,193,353.70)</u>	<u>(1,362,917.36)</u>	
May 31, 2021 End Balance	1,441,691.03	16,635.05	422,684.52	24,639.61	1,482,965.69
Interest Earned/Deposits	47.05	675.11	1,513,563.26	1,513,563.26	
Transfers out or Expenses	<u>(225,000.00)</u>	<u>(183.22)</u>	<u>(1,721,880.36)</u>	<u>(1,500,220.04)</u>	
June 30, 2021 End Balance	1,216,738.08	17,126.94	214,367.42	37,982.83	1,271,847.85
Interest Earned/Deposits	31.96	1,275.00	989,256.96	989,256.96	
Transfers out or Expenses	<u>(80,000.00)</u>	<u>(10,174.73)</u>	<u>(962,293.56)</u>	<u>(976,622.48)</u>	
July 31, 2021 End Balance	1,136,770.04	8,227.21	241,330.82	50,617.31	1,195,614.56
Interest Earned/Deposits	25.29	2,175.00	1,087,104.67	1,087,104.67	
Transfers out or Expenses	<u>-</u>	<u>(228.12)</u>	<u>(911,810.34)</u>	<u>(878,398.97)</u>	
August 31, 2021 End Balance	1,136,795.33	10,174.09	416,625.15	259,323.01	1,406,292.43
Interest Earned/Deposits	16.87	325.11	877,763.69	877,763.69	
Transfers out or Expenses	<u>(115,000.00)</u>	<u>(6,003.03)</u>	<u>(940,388.37)</u>	<u>(938,101.13)</u>	
Sept 30, 2021 End Balance	1,021,812.20	4,496.17	354,000.47	198,985.57	1,225,293.94

**Centennial BOCES
Cash Flow Chart 07/01/2020 - 9/30/2021
Fiscal Years 2020-21 & 2021-22**

Dollar Amount



CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES
JULY 1, 2021 - SEPTEMBER 30, 2021
 With Comparative Amounts for the Month Ended September 30, 2020

25% of Budget Year Completed

		JULY 1, 2021 - JUNE 30, 2022 FISCAL						JULY 1, 2020 - JUNE 30, 2021 FISCAL							
Project Accounts:		2021-2022	Actual	Actual	Cash	Budget	%	2020-2021	Actual	Actual	Cash	Budget	%		
		Budget	Revenues	Expenditures	Position	Encumbrance	Balance	Spent	Budget	Revenues	Expenditures	Position	Encumbrance	Balance	Spent
1	101 Administration/Operations	\$ 912,620	\$ 165,025	\$ 283,215	\$ (118,190)	\$ 73,530	\$ 555,875	31%	\$ 953,900	\$ 160,366	\$ 264,202	\$ (103,836)	\$ 85,313	\$ 604,385	28%
2	103 Administration Greeley Building	-	-	-	-	-	-	0%	109,683	3,000	81,218	(78,218)	-	28,465	74%
3	107 Administration South Platte Building	3,600	900	-	900	-	3,600	0%	3,600	1,800	-	1,800	-	3,600	0%
4	152 Capital - Savings Plans	23,000	-	-	-	-	23,000	0%	23,000	-	-	-	-	23,000	0%
5	154 Capital - Courier Van Savings	17,500	-	-	-	-	17,500	0%	17,500	-	-	-	-	17,500	0%
6	166 Budgeted Reserves	250,000	-	-	-	-	250,000	0%	250,000	-	-	-	-	250,000	0%
7	172 Media/Coop Purchasing	3,940	749	543	206	-	3,397	14%	3,940	731	446	286	-	3,494	11%
8	174 Other Legal	4,305	1,076	350	726	-	3,955	8%	4,305	807	350	457	-	3,955	8%
9	205 Student Information Services	155,349	45,747	91,872	(46,125)	204	63,273	59%	133,477	46,406	87,737	(41,331)	3,596	42,144	66%
10	206 Financial Data Services	67,533	22,493	8,242	14,251	5,610	53,681	12%	67,775	13,012	9,755	3,257	-	58,020	14%
11	218 CBOCES Technology Support	207,654	50,120	52,249	(2,129)	7,801	147,604	25%	198,809	51,868	53,666	(1,798)	10,536	134,608	27%
12	230 Distance Education	11,015	2,754	2,514	240	-	8,501	23%	15,308	3,827	4,893	(1,066)	-	10,415	32%
13	238 eNet Learning	15,000	3,775	7,777	(4,002)	-	7,223	52%	26,450	10,125	7,519	2,606	-	18,931	28%
14	502 ESY	16,307	202	8,496	(8,294)	-	7,811	52%	20,231	19,648	8,895	10,753	-	11,336	44%
15	505 Special Education Local	140,764	1,345	13,877	(12,532)	55,748	71,139	10%	133,824	102,161	12,822	89,339	34,463	86,539	10%
16	508 Out of District	1,485,454	27,718	86,142	(58,425)	14,942	1,384,369	6%	1,451,680	216,871	170,198	46,672	18,461	1,263,021	12%
17	510 RN Services	44,068	11,017	7,656	3,361	867	35,545	17%	43,924	10,981	8,018	2,963	1,857	34,049	18%
18	516 Local Preschool	335,225	3,347	30,563	(27,217)	8,852	295,810	9%	301,462	255,011	32,512	222,498	10,289	258,661	11%
19	518 STEPS Program - Tennyson Center	225,776	46,532	55,623	(9,091)	1,980	168,174	25%	244,990	106,784	60,680	46,105	1,664	182,646	25%
20	520 Speech	1,222,162	2,289	86,344	(84,055)	15,480	1,120,338	7%	842,970	175,622	84,068	91,554	20,458	738,444	10%
21	521 Social Work	234,638	226	14,789	(14,563)	6,946	212,903	6%	247,957	30,698	15,538	15,160	5,866	226,553	6%
22	522 School Psychology	670,753	6,085	77,466	(71,381)	12,317	580,969	12%	669,375	476,520	71,368	405,152	19,876	578,130	11%
23	523 Motor Team	475,970	3,455	39,751	(36,296)	125,073	311,146	8%	493,372	291,260	36,151	255,109	102,649	354,572	7%
24	524 Audiology	116,391	265	12,323	(12,058)	1,227	102,841	11%	113,648	18,185	10,197	7,988	1,781	101,670	9%
25	525 Transition	99,377	1,229	7,782	(6,553)	500	91,095	8%	96,913	94,119	7,570	86,549	3,200	86,143	8%
26	535 Sp Ed Contracted Services	71,039	17,759	9,708	8,051	-	61,331	14%	67,269	16,817	8,954	7,863	-	58,315	13%
27	607 Learning Services	110,816	14,370	28,065	(13,695)	-	82,751	25%	85,129	32,235	22,910	9,325	51	62,168	27%
28	616 Alternate Licensure Program	385,100	243,775	43,902	199,873	6,371	334,827	11%	300,000	184,825	33,861	150,964	2,027	264,112	11%
29	685 Centennial BOCES High School	500,500	1,340	109,114	(107,774)	70,522	320,864	22%	604,000	1,540	148,482	(146,942)	70,555	384,963	25%
30	687 I-Connection High School	243,000	60,750	41,021	19,729	649	201,330	17%	279,392	60,825	39,305	21,520	601	239,486	14%
31	731 Basic Center Program	50,000	-	3,158	(3,158)	5,280	41,562	0%	20,000	2,699	20,830	(18,131)	-	(830)	0%
32	770 Federal Programs Entrepreneurial	25,500	7,228	2,487	4,741	1,594	21,419	10%	25,500	13,747	2,426	11,321	-	23,074	10%
33	Non-Grant Totals	8,124,356	741,572	1,125,030	(383,458)	415,494	6,583,832	13.8%	7,849,383	2,402,490	1,304,571	1,097,919	393,243	6,151,569	16.6%

CENTENNIAL BOARD OF COOPERATIVE EDUCATIONAL SERVICES
JULY 1, 2021 - SEPTEMBER 30, 2021
 With Comparative Amounts for the Month Ended September 30, 2020

25% of Budget Year Completed

Project Accounts:	JULY 1, 2021 - JUNE 30, 2022 FISCAL							JULY 1, 2020 - JUNE 30, 2021 FISCAL						
	2021-2022	Actual	Actual	Cash	Budget	%	2020-2021	Actual	Actual	Cash	Budget	%		
	Budget	Revenues	Expenditures	Position	Encumbrance	Spent	Budget	Revenues	Expenditures	Position	Encumbrance	Spent		
1 145 Perkins	\$ 34,895	\$ -	\$ 258	\$ (258)	\$ -	1%	\$ 49,020	\$ -	\$ 641	\$ (641)	\$ -	1%		
2 146 Coronavirus Relief Fund	-	-	-	-	-	0%	5,507	5,507	5,507	-	-	100%		
3 147 ESSER I Grant Funds	21,005	1,781	5,344	(3,563)	-	25%	126,281	-	8,609	-	117,672	7%		
4 148 Grant Writing	22,948	-	6,203	(6,203)	-	27%	22,948	-	7,039	(7,039)	-	31%		
5 149 ESSER II Grant Funds	88,493	7,115	19,069	(11,954)	2,497	22%	-	-	-	-	-	-		
6 504 Administration	538,090	23,799	136,701	(112,902)	4,674	25%	525,614	304,136	116,996	187,140	16,962	391,656	22%	
7 509 SWAP	708,384	62,273	174,742	(112,469)	250,496	25%	560,000	48,291	141,237	(92,946)	221,421	197,341	25%	
8 615 Gifted/Talented - Consultant	71,056	-	14,803	(14,803)	1,310	21%	71,424	71,424	13,377	58,047	-	58,047	19%	
9 625 Gifted/Talented - Regional	148,904	-	7,432	(7,432)	-	5%	149,274	149,274	3,847	145,427	-	145,427	3%	
10 626 Gifted Ed Universal Screening	26,866	-	6,760	(6,760)	-	25%	33,432	33,432	8,012	25,419	-	25,420	24%	
11 652 CBOCES State Educational Priorities	316,968	280,968	44,775	236,193	188	14%	312,697	282,697	23,331	259,366	-	289,366	7%	
12 681 Title III - Professional Learning	9,000	-	1,639	(1,639)	-	18%	31,500	-	8,966	(8,966)	1,800	20,734	28%	
13 705 Migrant Ed Combined Region Program	2,200,000	135,735	363,169	(227,434)	2,159	17%	2,200,000	362,394	365,089	(2,695)	8,204	1,826,707	17%	
14 715 Title I	1,445,000	-	6,913	(6,913)	40,359	0%	1,400,000	18,167	21,095	(2,928)	60,354	1,318,551	2%	
15 722 Title II - Teacher Quality	360,000	-	-	-	58,708	0%	300,000	5,137	5,445	(308)	10,373	284,182	2%	
16 725 Title III - English Language	150,000	-	2,093	(2,093)	14,425	1%	125,000	1,313	1,971	(658)	734	122,295	2%	
17 726 Title IV Part A	180,000	-	-	-	-	0%	150,000	-	-	-	10,846	139,154	0%	
18 730 McKinney Homeless	68,731	-	13,844	(13,844)	95	20%	68,731	-	13,600	(13,600)	-	55,131	20%	
19 732 ARP Homeless Children & Youth	87,020	-	5,959	(5,959)	2,961	7%	-	-	-	-	-	-	-	
20 733 Title III Immigrant set-Aside	40,000	-	-	-	40,000	0%	10,500	-	-	-	-	10,500	0%	
21 751 RISE Grant	343,439	34,994	57,412	(22,418)	538	17%	-	-	-	-	-	-	-	
Grant Totals	6,860,799	546,665	867,115	(320,450)	378,409	12.6%	6,141,928	1,281,772	744,762	545,619	330,694	5,066,472	12.1%	
Y-T-D Combined Totals	\$ 14,985,155	\$ 1,288,237	\$ 1,992,145	\$ (703,908)	\$ 793,903	13.3%	\$ 13,991,311	\$ 3,684,261	\$ 2,049,333	\$ 1,643,538	\$ 723,937	\$ 11,218,042	14.6%	
22														
23														
24														
25														
26														
27														
28	Year To Date Revenue		<u>\$ 1,288,237</u>	8.6%	<u>\$ 3,684,261</u>	26.3%								
29	Year to Date Expenditures		<u>1,992,145</u>	13.3%	<u>2,049,333</u>	14.6%								
30	Excess of Revenue Over (Under) Expenditures		<u>\$ (703,908)</u>		<u>\$ 1,634,929</u>									
31														
32	Fund Balance, Beginning		\$ 2,095,542		\$ 2,093,118									
33	Estimated Change of Revenue Over (Under) Expenditures		-		2,424									
34	Estimated Fund Balance, Ending		<u>\$ 2,095,542</u>	14.0%	<u>\$ 2,095,542</u>	15.7%								
35														
36														

* 2020-2021 Fund Balance is actual amount based on the completed audit.



Current Year Information
July 1, 2021 - September 30, 2021

Detailed Expense Report

Prior Year Information
July 1, 2020 - September 30, 2020

	<u>Current Budget</u>	<u>YTD Expenses</u>	<u>Outstanding Encumbrance</u>	<u>Uncommitted Funds</u>	<u>% of Budget committed</u>	<u>Prev. Yr. Budget</u>	<u>Prev. Yr. Expenses</u>	<u>Prev. Yr. Encumbrance</u>	<u>Prev. Yr. Uncommitted</u>	<u>% of Prev Yr. Budget</u>	
Administration											
1	Project: 101 ADMINISTRATION/OPERATIONS										
2	Object class 01: Salaries	454,736.00	100,931.13		353,804.87	22.2%	478,904.00	116,100.22		362,803.78	24.2%
3	Object class 02: Benefits	153,164.00	40,267.48		112,896.52	26.3%	158,711.00	46,199.04		112,511.96	29.1%
4	Object class 03: PS- Professional	27,550.00	546.00		27,004.00	2.0%	25,050.00	51.00		24,999.00	0.2%
5	Object class 04: PS- Property	75,680.00	31,635.60	39,079.12	4,965.28	93.4%	82,680.00	16,363.96	35,827.31	30,488.73	63.1%
6	Object class 05: Other Purchased Svc	84,730.00	67,366.98	5,359.13	12,003.89	85.8%	94,980.00	49,301.84	19,309.28	26,368.88	72.2%
7	Object class 06: Supplies	49,350.00	16,926.22	29,091.94	3,331.84	93.2%	47,350.00	14,045.23	30,176.21	3,128.56	93.4%
8	Object class 07: Property	2,500.00	1,157.95		1,342.05	46.3%	2,500.00			2,500.00	0.0%
9	Object class 08: Other Expenses	64,910.00	24,383.82		40,526.18	37.6%	63,725.00	22,141.00		41,584.00	34.7%
10		912,620.00	283,215.18	73,530.19	555,874.63	39.1%	953,900.00	264,202.29	85,312.80	604,384.91	36.6%
11	Project: 103 GREELEY BLDG CAP IMPVMT										
12	Object class 03: PS- Professional	-	-	-	-	0.0%	-	-	-	-	0.0%
13	Object class 04: PS- Property	-	-	-	-	0.0%	19,683.00	-	-	19,683.00	0.0%
14	Object class 07: Property	-	-	-	-	0.0%	90,000.00	81,217.87	-	8,782.13	90.2%
15		-	-	-	-	0.0%	109,683.00	81,217.87	-	28,465.13	74.0%
16	Project: 107 FT.MORGAN CAPITAL IMPROVEMENT										
17	Object class 04: PS- Property	3,600.00	-	-	3,600.00	0.0%	3,600.00	-	-	3,600.00	0.0%
18		3,600.00	-	-	3,600.00	0.0%	3,600.00	-	-	3,600.00	0.0%
19	Project: 145 CARL PERKINS GRANT										
20	Object class 01: Salaries	1,250.00	200.00		1,050.00	16.0%	-	-	-	-	0.0%
21	Object class 02: Benefits	290.00	45.30		244.70	15.6%	-	-	-	-	0.0%
22	Object class 03: PS- Professional	-	-		-	0.0%	15,255.00	-	-	15,255.00	0.0%
23	Object class 05: Other Purchased Svc	28,500.00	-		28,500.00	0.0%	10,000.00	-	-	10,000.00	0.0%
24	Object class 06: Supplies	-	-		-	0.0%	21,431.00	-	-	21,431.00	0.0%
25	Object class 07: Property	-	-		-	0.0%	-	-	-	-	0.0%
26	Object class 08: Other Expenses	4,855.00	12.27		4,842.73	0.3%	2,334.00	640.50	-	1,693.50	27.4%
27		34,895.00	257.57	-	34,637.43	0.7%	49,020.00	640.50	-	48,379.50	1.3%
28	Project: 146 CORONAVIRUS RELIEF GRANT										
29	Object class 06: Supplies	-	-	-	-	0.0%	5,480.00	5,480.00	-	-	100.0%
30	Object class 07: Property	-	-	-	-	0.0%	-	-	-	-	0.0%
31	Object class 08: Other Expenses	-	-	-	-	0.0%	27.00	27.00	-	-	100.0%
32		-	-	-	-	0.0%	5,507.00	5,507.00	-	-	100.0%
33	Project: 147 ESSER I GRANT										
34	Object class 04: PS- Property	13,465.00	3,453.06		10,011.94	25.6%	10,000.00	-	-	10,000.00	0.0%
35	Object class 05: Other Purchased Svc	5,544.00	1,382.70		4,161.30	24.9%	51,000.00	-	-	51,000.00	0.0%
36	Object class 06: Supplies	-	-		-	0.0%	43,556.00	7,962.09	-	35,593.91	18.3%
37	Object class 07: Property	-	-		-	0.0%	21,200.00	647.00	-	20,553.00	3.1%
38	Object class 08: Other Expenses	1,996.00	507.75		1,488.25	25.4%	525.00	525.00	-	525.00	0.0%
39		21,005.00	5,343.51	-	15,661.49	25.4%	126,281.00	8,609.09	-	117,671.91	6.8%
40	Project: 148 GRANT WRITING										
41	Object class 01: Salaries	17,353.00	4,685.01		12,667.99	27.0%	17,353.00	5,364.81	-	11,988.19	30.9%
42	Object class 02: Benefits	5,595.00	1,518.35		4,076.65	27.1%	5,595.00	1,674.21	-	3,920.79	29.9%
43	Object class 03: PS- Professional	-	-		-	0.0%	-	-	-	-	0.0%
44		22,948.00	6,203.36	-	16,744.64	27.0%	22,948.00	7,039.02	-	15,908.98	30.7%

25% of Budget Year Completed



**CENTENNIAL
BOCES**

"Joining forces to enrich educational opportunities for students."

Current Year Information
July 1, 2021 - September 30, 2021

Detailed Expense Report

Prior Year Information
July 1, 2020 - September 30, 2020

	<u>Current Budget</u>	<u>YTD Expenses</u>	<u>Outstanding Encumbrance</u>	<u>Uncommitted Funds</u>	<u>% of Budget committed</u>	<u>Prev. Yr. Budget</u>	<u>Prev. Yr. Expenses</u>	<u>Prev. Yr. Encumbrance</u>	<u>Prev. Yr. Uncommitted</u>	<u>% of Prev Yr. Budget</u>
1 Project: 149 ESSER II GRANT										
2 Object class 01: Salaries	24,888.00	3,828.92		21,059.08	15.4%					
3 Object class 02: Benefits	13,487.00	2,356.94		11,130.06	17.5%					
4 Object class 03: PS- Professional	28,000.00			28,000.00	0.0%					
5 Object class 05: Other Purchased Svc	3,213.00	803.25	2,496.75	(87.00)	102.7%					
6 Object class 06: Supplies	5,292.00	9,188.00		(3,896.00)	173.6%					
7 Object class 07: Property	-			-	0.0%					
8 Object class 08: Other Expenses	13,613.00	2,892.32		10,720.68	21.2%					
9	88,493.00	19,069.43	2,496.75	66,926.82	24.4%					
10 Project: 152 CAPITAL SAVINGS PLANS										
11 Object class 07: Property	23,000.00			23,000.00	0.0%	23,000.00			23,000.00	0.0%
12	23,000.00	-	-	23,000.00	0.0%	23,000.00	-	-	23,000.00	0.0%
13 Project: 154 CAPITAL IMPROVEMENT										
14 Object class 07: Property	17,500.00			17,500.00	0.0%	17,500.00			17,500.00	0.0%
15	17,500.00	-	-	17,500.00	0.0%	17,500.00	-	-	17,500.00	0.0%
16 Project: 166 BUDGETED RESERVES										
17 Object class 08: Other Expenses	250,000.00			250,000.00	0.0%	250,000.00			250,000.00	0.0%
18	250,000.00	-	-	250,000.00	0.0%	250,000.00	-	-	250,000.00	0.0%
19 Project: 172 MEDIA/COOP										
20 Object class 01: Salaries	1,925.00	259.50		1,665.50	13.5%	1,855.00	254.25		1,600.75	13.7%
21 Object class 02: Benefits	447.00	58.78		388.22	13.1%	428.00	57.58		370.42	13.5%
22 Object class 03: PS- Professional	-			-	0.0%	-			-	0.0%
23 Object class 04: PS- Property	700.00	58.47		641.53	8.4%	825.00	12.00		813.00	1.5%
24 Object class 05: Other Purchased Svc	35.00	7.33		27.67	0.0%	-			-	0.0%
25 Object class 06: Supplies	645.00	111.88		533.12	17.3%	645.00	74.90		570.10	11.6%
26 Object class 08: Other Expenses	188.00	47.00		141.00	25.0%	187.00	47.00		140.00	25.1%
27	3,940.00	542.96	-	3,397.04	13.8%	3,940.00	445.73	-	3,494.27	11.3%
28 Project: 174 LEGAL										
29 Object class 03: PS- Professional	4,305.00	350.00		3,955.00	8.1%	4,305.00	350.00		3,955.00	8.1%
30	4,305.00	350.00	-	3,955.00	8.1%	4,305.00	350.00	-	3,955.00	8.1%
31 ADMINISTRATION TOTALS:	1,382,306.00	314,982.01	76,026.94	991,297.05	28.3%	1,569,684.00	368,011.50	85,312.80	1,116,359.70	28.9%
32										



Current Year Information
July 1, 2021 - September 30, 2021

Detailed Expense Report

Prior Year Information
July 1, 2020 - September 30, 2020

	<u>Current Budget</u>	<u>YTD Expenses</u>	<u>Outstanding Encumbrance</u>	<u>Uncommitted Funds</u>	<u>% of Budget committed</u>	<u>Prev. Yr. Budget</u>	<u>Prev. Yr. Expenses</u>	<u>Prev. Yr. Encumbrance</u>	<u>Prev. Yr. Uncommitted</u>	<u>% of Prev Yr. Budget</u>	
TECHNOLOGY											
Project: 205 STUDENT INFORMATION SERVICES											
1											
2	Object class 01: Salaries	52,500.00	12,986.25		39,513.75	24.7%	49,197.00	12,614.25	36,582.75	25.6%	
3	Object class 02: Benefits	20,893.00	5,038.29		15,854.71	24.1%	19,671.00	5,112.42	14,558.58	26.0%	
4	Object class 03: PS- Professional	70,778.00	70,778.00		-	100.0%	54,428.00	67,219.00	2,868.00	(15,659.00)	128.8%
5	Object class 04: PS- Property	-	-		-	0.0%	-	-	-	0.0%	
6	Object class 05: Other Purchased Svc	1,050.00	496.22	203.78	350.00	66.7%	600.00	288.73	728.47	(417.20)	169.5%
7	Object class 06: Supplies	25.00	47.24		(22.24)	189.0%	25.00	12.26		12.74	49.0%
8	Object class 07: Property	-	-		-	0.0%	-	-	-	0.0%	
9	Object class 08: Other Expenses	10,103.00	2,525.75		7,577.25	25.0%	9,556.00	2,490.00		7,066.00	26.1%
10		155,349.00	91,871.75	203.78	63,273.47	59.3%	133,477.00	87,736.66	3,596.47	42,143.87	68.4%
Project: 206 FINANCIAL DATA SERVICES											
11											
12	Object class 01: Salaries	21,404.00	5,085.51		16,318.49	23.8%	20,781.00	4,940.01		15,840.99	23.8%
13	Object class 02: Benefits	6,669.00	1,575.36		5,093.64	23.6%	6,538.00	1,566.84		4,971.16	24.0%
14	Object class 03: PS- Professional	-	-	5,610.00	(5,610.00)	0.0%	2,364.00	1,500.00		864.00	63.5%
15	Object class 04: PS- Property	-	-		-	0.0%	500.00	-		500.00	0.0%
16	Object class 05: Other Purchased Svc	-	-		-	0.0%	-	-		-	0.0%
17	Object class 06: Supplies	32,400.00	-		32,400.00	0.0%	27,100.00	-		27,100.00	0.0%
18	Object class 07: Property	-	-		-	0.0%	3,500.00	-		3,500.00	0.0%
19	Object class 08: Other Expenses	7,060.00	1,581.00		5,479.00	22.4%	6,992.00	1,748.00		5,244.00	25.0%
20		67,533.00	8,241.87	5,610.00	53,681.13	20.5%	67,775.00	9,754.85	-	58,020.15	14.4%
Project: 218 CBOCES TECHNOLOGY SUPPORT											
21											
22	Object class 01: Salaries	141,976.00	35,479.96		106,496.04	25.0%	131,942.00	34,638.96		97,303.04	26.3%
23	Object class 02: Benefits	47,608.00	11,456.81		36,151.19	24.1%	44,872.00	11,188.44		33,683.56	24.9%
24	Object class 03: PS- Professional	120.00	-	120.00	0.0%	120.00	-	120.00		0.0%	
25	Object class 04: PS- Property	-	-		-	0.0%	-	-		-	0.0%
26	Object class 05: Other Purchased Svc	9,550.00	2,239.87	7,801.09	(490.96)	105.1%	10,400.00	2,745.73	8,657.02	(1,002.75)	109.6%
27	Object class 06: Supplies	4,900.00	3,072.52		1,827.48	62.7%	6,350.00	5,092.68	1,878.54	(621.22)	109.8%
28	Object class 07: Property	3,500.00	-		3,500.00	0.0%	5,125.00	-		5,125.00	0.0%
29	Object class 08: Other Expenses	-	-		-	0.0%	-	-		-	0.0%
30		207,654.00	52,249.16	7,801.09	147,603.75	28.9%	198,809.00	53,665.81	10,535.56	134,607.63	32.3%
Project: 230 DISTANCE ED COORDINATION											
31											
32	Object class 01: Salaries	7,000.00	1,597.01		5,402.99	22.8%	9,000.00	3,251.01		5,748.99	36.1%
33	Object class 02: Benefits	2,338.00	547.63		1,790.37	23.4%	2,685.00	1,122.78		1,562.22	41.8%
34	Object class 04: PS- Property	-	-		-	0.0%	-	-		-	0.0%
35	Object class 05: Other Purchased Svc	200.00	-		200.00	0.0%	1,550.00	-		1,550.00	0.0%
36	Object class 06: Supplies	-	-		-	0.0%	-	-		-	0.0%
37	Object class 08: Other Expenses	1,477.00	369.25		1,107.75	25.0%	2,073.00	518.75		1,554.25	25.0%
38		11,015.00	2,513.89	-	8,501.11	22.8%	15,308.00	4,892.54	-	10,415.46	32.0%
Project: 238 eNET LEARNING											
39											
40	Object class 03: PS- Professional	5,500.00	553.85		4,946.15	10.1%	12,500.00	405.75		12,094.25	3.2%
41	Object class 05: Other Purchased Svc	700.00	10.75		689.25	1.5%	1,000.00	63.92		936.08	6.4%
42	Object class 06: Supplies	7,950.00	7,000.00		950.00	88.1%	11,453.00	6,675.00		4,778.00	58.3%
43	Object class 08: Other Expenses	850.00	212.50		637.50	25.0%	1,497.00	374.25		1,122.75	25.0%
44		15,000.00	7,777.10	-	7,222.90	51.8%	26,450.00	7,518.92	-	18,931.08	28.4%
45	TECHNOLOGY TOTALS:	456,551.00	162,653.77	13,614.87	280,282.36	38.6%	441,819.00	163,568.78	14,132.03	264,118.19	40.2%



	<u>Current Budget</u>	<u>YTD Expenses</u>	<u>Outstanding Encumbrance</u>	<u>Uncommitted Funds</u>	<u>% of Budget committed</u>	<u>Prev. Yr. Budget</u>	<u>Prev. Yr. Expenses</u>	<u>Prev. Yr. Encumbrance</u>	<u>Prev. Yr. Uncommitted</u>	<u>% of Prev Yr. Budget</u>	
SPECIAL EDUCATION											
1	Project: 502 ESY										
2	Object class 01: Salaries	11,000.00	6,319.95		4,680.05	57.5%	14,000.00	6,842.50	7,157.50	48.9%	
3	Object class 02: Benefits	2,734.00	1,429.98		1,304.02	52.3%	3,236.00	1,542.65	1,693.35	47.7%	
4	Object class 03: PS- Professional	-	-		-	0.0%	-	-	-	0.0%	
5	Object class 05: Other Purchased Svc	1,400.00	514.86		885.14	36.8%	1,600.00	179.48	1,420.52	11.2%	
6	Object class 06: Supplies	250.00			250.00	0.0%	250.00	43.80	206.20	17.5%	
7	Object class 08: Other Expenses	923.00	230.75		692.25	25.0%	1,145.00	286.25	858.75	25.0%	
8		16,307.00	8,495.54	-	7,811.46	52.1%	20,231.00	8,894.68	-	11,336.32	44.0%
9	Project: 504 ADMINISTRATION/OVERHEAD										
10	Object class 01: Salaries	293,961.00	71,077.29		222,883.71	24.2%	290,930.00	69,130.26	221,799.74	23.8%	
11	Object class 02: Benefits	98,725.00	23,091.25		75,633.75	23.4%	97,722.00	22,582.47	75,139.53	23.1%	
12	Object class 03: PS- Professional	5,200.00	118.50		5,081.50	2.3%	200.00	118.50	81.50	59.3%	
13	Object class 04: PS- Property	1,350.00	210.00		1,140.00	15.6%	1,350.00	224.90	1,125.10	16.7%	
14	Object class 05: Other Purchased Svc	30,100.00	6,390.44	4,673.81	19,035.75	36.8%	28,100.00	2,209.61	16,961.84	8,928.55	68.2%
15	Object class 06: Supplies	9,500.00	2,853.62		6,646.38	30.0%	9,500.00	243.46	9,256.54	2.6%	
16	Object class 07: Property	6,500.00	9,684.88		(3,184.88)	149.0%	7,000.00		7,000.00	0.0%	
17	Object class 08: Other Expenses	92,754.00	23,275.38		69,478.62	25.1%	90,812.00	22,486.56	68,325.44	24.8%	
18		538,090.00	136,701.36	4,673.81	396,714.83	26.3%	525,614.00	116,995.76	16,961.84	391,656.40	25.5%
19	Project: 505 SPECIAL ED LOCAL										
20	Object class 01: Salaries	75,727.00	7,121.06		68,605.94	9.4%	71,198.00	7,401.30	63,796.70	10.4%	
21	Object class 02: Benefits	26,219.00	2,085.32		24,133.68	8.0%	24,299.00	2,149.83	22,149.17	8.8%	
22	Object class 03: PS- Professional	23,200.00	2,775.00	49,750.00	(29,325.00)	226.4%	21,000.00	2,000.00	26,800.00	(7,800.00)	137.1%
23	Object class 05: Other Purchased Svc	7,600.00	351.74	5,998.26	1,250.00	83.6%	9,700.00	236.53	7,663.47	1,800.00	81.4%
24	Object class 06: Supplies	50.00	739.99		(689.99)	1480.0%	50.00		50.00	0.0%	
25	Object class 08: Other Expenses	7,968.00	803.87		7,164.13	10.1%	7,577.00	1,034.32	6,542.68	13.7%	
26		140,764.00	13,876.98	55,748.26	71,138.76	49.5%	133,824.00	12,821.98	34,463.47	86,538.55	35.3%
27	Project: 508 OUT OF DISTRICT PLACEMENT										
28	Object class 01: Salaries	27,030.00	2,252.01		24,777.99	8.3%	26,220.00	2,186.42	24,033.58	8.3%	
29	Object class 02: Benefits	14,672.00	1,256.77		13,415.23	8.6%	14,414.00	1,241.73	13,172.27	8.6%	
30	Object class 03: PS- Professional	-	-		-	0.0%	-	-	-	0.0%	
31	Object class 04: PS- Property	28,530.00	7,757.36	10,275.00	10,497.64	63.2%	30,620.00	9,962.46	11,092.54	9,565.00	68.8%
32	Object class 05: Other Purchased Svc	1,335,986.00	54,509.57		1,281,476.43	4.1%	1,302,798.00	138,243.97	1,164,554.03	10.6%	
33	Object class 06: Supplies	8,500.00	2,682.61	4,667.39	1,150.00	0.0%	8,500.00	1,281.63	7,368.37	(150.00)	0.0%
34	Object class 07: Property	-	-		-	0.0%	-	-	-	0.0%	
35	Object class 08: Other Expenses	70,736.00	17,684.00		53,052.00	25.0%	69,128.00	17,282.00	51,846.00	25.0%	
36		1,485,454.00	86,142.32	14,942.39	1,384,369.29	6.8%	1,451,680.00	170,198.21	18,460.91	1,263,020.88	13.0%
37	Project: 509 SWAP-GREELEY										
38	Object class 01: Salaries	221,440.00	56,117.01		165,322.99	25.3%	172,580.00	43,458.00	129,122.00	25.2%	
39	Object class 02: Benefits	97,252.00	24,620.78		72,631.22	25.3%	73,907.00	19,493.67	54,413.33	26.4%	
40	Object class 04: PS- Property	-	-		-	0.0%	-	-	-	0.0%	
41	Object class 05: Other Purchased Svc	24,500.00	5,027.42	10,660.14	8,812.44	64.0%	26,080.00	1,535.14	11,328.16	13,216.70	49.3%
42	Object class 06: Supplies	10,000.00	73.36		9,926.64	0.7%	6,000.00		6,000.00	0.0%	
43	Object class 07: Property	1,000.00	999.99		0.01	100.0%					
44	Object class 08: Other Expenses	35,419.00	8,966.73		26,452.27	0.0%	53,213.00	6,743.54	46,469.46	0.0%	
45	Object class 09: Up Front Matching Funds	318,773.00	78,936.50	239,836.30	0.20	100.0%	228,220.00	70,007.01	210,092.99	(51,880.00)	122.7%
46		708,384.00	174,741.79	250,496.44	283,145.77	60.0%	560,000.00	141,237.36	221,421.15	197,341.49	64.8%



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Project: 510 RN SERVICES											
1											
2	Object class 01: Salaries	32,939.00	5,415.20		27,523.80	16.4%	31,974.00	5,707.60	26,266.40	17.9%	
3	Object class 02: Benefits	7,551.00	1,226.54		6,324.46	16.2%	7,338.00	1,292.77	6,045.23	17.6%	
4	Object class 03: PS- Professional	-	57.00		(57.00)	0.0%	-	50.00	(50.00)	0.0%	
5	Object class 05: Other Purchased Svc	1,100.00	182.86	867.14	50.00	95.5%	2,000.00	142.80	1,857.20	100.0%	
6	Object class 06: Supplies	398.00	89.60		308.40	22.5%	520.00	302.00	218.00	58.1%	
7	Object class 08: Other Expenses	2,080.00	685.00		1,395.00	32.9%	2,092.00	523.00	1,569.00	25.0%	
8		44,068.00	7,656.20	867.14	35,544.66	19.3%	43,924.00	8,018.17	1,857.20	34,048.63	22.5%
Project: 516 LOCAL PRESCHOOL											
9											
10	Object class 01: Salaries	217,797.00	19,574.86		198,222.14	9.0%	194,948.00	20,773.81	174,174.19	10.7%	
11	Object class 02: Benefits	88,453.00	6,834.89		81,618.11	7.7%	79,899.00	7,727.69	72,171.31	9.7%	
12	Object class 03: PS- Professional	-	-		-	0.0%	-	-	-	0.0%	
13	Object class 05: Other Purchased Svc	9,500.00	147.93	8,852.07	500.00	94.7%	10,400.00	96.95	10,288.75	14.30	
14	Object class 06: Supplies	500.00	-		500.00	0.0%	500.00	9.95	490.05	2.0%	
15	Object class 08: Other Expenses	18,975.00	4,005.75		14,969.25	21.1%	15,715.00	3,903.88	11,811.12	24.8%	
16		335,225.00	30,563.43	8,852.07	295,809.50	11.8%	301,462.00	32,512.28	10,288.75	258,660.97	14.2%
Project: 518 STEPS CENTER											
17											
18	Object class 01: Salaries	148,385.00	36,030.51		112,354.49	24.3%	165,588.00	40,341.24	125,246.76	24.4%	
19	Object class 02: Benefits	60,586.00	14,782.44		45,803.56	24.4%	64,534.00	15,718.38	48,815.62	24.4%	
20	Object class 03: PS- Professional	-	-		-	0.0%	-	-	-	0.0%	
21	Object class 04: PS- Property	-	-		-	0.0%	-	-	-	0.0%	
22	Object class 05: Other Purchased Svc	2,325.00	1,358.51	1,579.77	(613.28)	126.4%	1,975.00	894.33	1,314.33	(233.66)	
23	Object class 06: Supplies	750.00	337.13	400.00	12.87	98.3%	750.00	303.07	350.00	96.93	
24	Object class 07: Property	-	-		-	0.0%	-	-	-	0.0%	
25	Object class 08: Other Expenses	13,730.00	3,113.96		10,616.04	22.7%	12,143.00	3,422.57	8,720.43	28.2%	
26		225,776.00	55,622.55	1,979.77	168,173.68	25.5%	244,990.00	60,679.59	1,664.33	182,646.08	25.4%
Project: 520 SPEECH											
27											
28	Object class 01: Salaries	776,920.00	54,028.80		722,891.20	7.0%	512,569.00	54,212.43	458,356.57	10.6%	
29	Object class 02: Benefits	301,544.00	21,959.47		279,584.53	7.3%	206,075.00	20,873.55	185,201.45	10.1%	
30	Object class 05: Other Purchased Svc	80,224.00	669.70	15,480.30	64,074.00	20.1%	82,185.00	941.82	20,458.18	60,785.00	
31	Object class 06: Supplies	2,000.00	1,432.20		567.80	71.6%	2,000.00	394.36	1,605.64	19.7%	
32	Object class 08: Other Expenses	61,474.00	8,253.74		53,220.26	13.4%	40,141.00	7,645.55	32,495.45	19.0%	
33		1,222,162.00	86,343.91	15,480.30	1,120,337.79	8.3%	842,970.00	84,067.71	20,458.18	738,444.11	12.4%
Project: 521 SOCIAL WORK											
34											
35	Object class 01: Salaries	120,206.00	9,649.90		110,556.10	8.0%	127,424.00	9,367.00	118,057.00	7.4%	
36	Object class 02: Benefits	45,275.00	3,666.17		41,608.83	8.1%	50,151.00	3,601.34	46,549.66	7.2%	
37	Object class 05: Other Purchased Svc	55,626.00	554.32	6,945.68	48,126.00	13.5%	56,097.00	534.06	5,865.94	49,697.00	
38	Object class 06: Supplies	250.00	-		250.00	0.0%	250.00	-	250.00	0.0%	
39	Object class 08: Other Expenses	13,281.00	918.81		12,362.19	6.9%	14,035.00	2,035.57	11,999.43	14.5%	
40		234,638.00	14,789.20	6,945.68	212,903.12	9.3%	247,957.00	15,537.97	5,865.94	226,553.09	8.6%



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Project: 522 SCHOOL PSYCHOLOGY											
1											
2	Object class 01: Salaries	429,878.00	43,803.39		386,074.61	10.2%	364,730.00	33,206.94		331,523.06	9.1%
3	Object class 02: Benefits	169,408.00	16,672.64		152,735.36	9.8%	156,227.00	12,018.81		144,208.19	7.7%
4	Object class 03: PS- Professional	-			-	0.0%	77,530.00	15,232.00	2,720.00	59,578.00	23.2%
5	Object class 05: Other Purchased Svc	21,000.00	832.96	12,317.04	7,850.00	62.6%	22,000.00	593.60	17,156.40	4,250.00	80.7%
6	Object class 06: Supplies	12,500.00	10,099.86		2,400.14	80.8%	11,000.00	4,882.92		6,117.08	44.4%
7	Object class 08: Other Expenses	37,967.00	6,057.64		31,909.36	16.0%	37,888.00	5,434.10		32,453.90	14.3%
8		670,753.00	77,466.49	12,317.04	580,969.47	13.4%	669,375.00	71,368.37	19,876.40	578,130.23	13.6%
Project: 523 MOTOR TEAM											
9											
10	Object class 01: Salaries	247,515.00	21,495.20		226,019.80	8.7%	245,086.00	21,375.82		223,710.18	8.7%
11	Object class 02: Benefits	94,833.00	8,401.91		86,431.09	8.9%	89,855.00	9,872.26		79,982.74	11.0%
12	Object class 03: PS- Professional	92,780.00	1,156.00	116,344.00	(24,720.00)	126.6%	116,604.00		91,500.00	25,104.00	78.5%
13	Object class 05: Other Purchased Svc	11,900.00	320.95	8,729.05	2,850.00	76.1%	11,900.00	151.38	11,148.62	600.00	95.0%
14	Object class 06: Supplies	2,000.00	3,818.39		(1,818.39)	190.9%	2,000.00	550.53		1,449.47	27.5%
15	Object class 08: Other Expenses	26,942.00	4,558.59		22,383.41	16.9%	27,927.00	4,201.19		23,725.81	15.0%
16		475,970.00	39,751.04	125,073.05	311,145.91	34.6%	493,372.00	36,151.18	102,648.62	354,572.20	28.1%
Project: 524 AUDIOLOGY											
17											
18	Object class 01: Salaries	78,004.00	7,680.09		70,323.91	9.8%	75,732.00	7,423.07		68,308.93	9.8%
19	Object class 02: Benefits	27,149.00	2,199.69		24,949.31	8.1%	26,667.00	2,138.51		24,528.49	8.0%
20	Object class 03: PS- Professional	-			-	0.0%	-			-	0.0%
21	Object class 04: PS- Property	2,000.00			2,000.00	0.0%	2,000.00			2,000.00	0.0%
22	Object class 05: Other Purchased Svc	1,800.00	297.97	1,227.03	275.00	84.7%	2,000.00	19.25	1,780.75	200.00	90.0%
23	Object class 06: Supplies	250.00			250.00	0.0%	250.00			250.00	0.0%
24	Object class 07: Property	600.00	1,483.09		(883.09)	247.2%	600.00			600.00	0.0%
25	Object class 08: Other Expenses	6,588.00	662.54		5,925.46	10.1%	6,399.00	616.44		5,782.56	9.6%
26		116,391.00	12,323.38	1,227.03	102,840.59	11.6%	113,648.00	10,197.27	1,780.75	101,669.98	10.5%
Project: 525 TRANSITION											
27											
28	Object class 01: Salaries	74,504.00	5,702.27		68,801.73	7.7%	72,334.00	5,541.58		66,792.42	7.7%
29	Object class 02: Benefits	17,098.00	1,310.74		15,787.26	7.7%	16,518.00	1,273.90		15,244.10	7.7%
30	Object class 05: Other Purchased Svc	1,775.00		500.00	1,275.00	28.2%	2,200.00		3,200.00	(1,000.00)	145.5%
31	Object class 06: Supplies	375.00			375.00	0.0%	375.00			375.00	0.0%
32	Object class 08: Other Expenses	5,625.00	768.62		4,856.38	13.7%	5,486.00	754.38		4,731.62	13.8%
33		99,377.00	7,781.63	500.00	91,095.37	8.3%	96,913.00	7,569.86	3,200.00	86,143.14	11.1%
Project: 535 CONTRACTED RE-5J SERVICES											
34											
35	Object class 01: Salaries	43,528.00	4,958.35		38,569.65	11.4%	42,219.00	4,781.13		37,437.87	11.3%
36	Object class 02: Benefits	13,747.00	1,309.13		12,437.87	9.5%	13,389.00	1,258.02		12,130.98	9.4%
37	Object class 08: Other Expenses	13,764.00	3,441.00		10,323.00	25.0%	11,661.00	2,915.25		8,745.75	25.0%
38		71,039.00	9,708.48	-	61,330.52	13.7%	67,269.00	8,954.40	-	58,314.60	13.3%
39	SPECIAL EDUCATION TOTALS:	6,384,398.00	761,964.30	499,102.98	5,123,330.72	19.8%	5,813,229.00	785,204.79	458,947.54	4,569,076.67	21.4%



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INNOVATIVE EDUCATION SERVICES											
Project: 607 LEARNING SERVICES											
1											
2	Object class 01: Salaries	67,646.00	17,840.35		49,805.65	26.4%	46,286.00	13,570.65	32,715.35	29.3%	
3	Object class 02: Benefits	24,357.00	6,251.08		18,105.92	25.7%	16,874.00	5,450.67	11,423.33	32.3%	
4	Object class 03: PS- Professional	450.00			450.00	0.0%	500.00	39.50	460.50	7.9%	
5	Object class 04: PS- Property	-			-	0.0%	-		-	0.0%	
6	Object class 05: Other Purchased Svc	2,300.00	217.86		2,082.14	9.5%	5,500.00	428.75	51.10	5,020.15	8.7%
7	Object class 06: Supplies	1,280.00	147.07		1,132.93	11.5%	2,000.00	215.20		1,784.80	10.8%
8	Object class 07: Property	-			-	0.0%	800.00			800.00	0.0%
9	Object class 08: Other Expenses	14,783.00	3,608.25		11,174.75	24.4%	13,169.00	3,204.75		9,964.25	24.3%
10		110,816.00	28,064.61	-	82,751.39	25.3%	85,129.00	22,909.52	51.10	62,168.38	27.0%
Project: 615 GIFTED ED REGION CONSULTANT											
11											
12	Object class 01: Salaries	46,342.00	11,557.74		34,784.26	24.9%	44,992.00	11,220.99		33,771.01	24.9%
13	Object class 02: Benefits	9,685.00	2,196.57		7,488.43	22.7%	9,403.00	1,755.51		7,647.49	18.7%
14	Object class 03: PS- Professional	9,195.00		149.90	9,045.10	1.6%	6,912.00			6,912.00	0.0%
15	Object class 05: Other Purchased Svc	3,625.00	820.97	40.59	2,763.44	23.8%	5,250.00	240.50		5,009.50	4.6%
16	Object class 06: Supplies	2,209.00	228.00	1,119.39	861.61	61.0%	4,867.00	159.95		4,707.05	3.3%
17	Object class 07: Property	-			-	0.0%	-			-	0.0%
18		71,056.00	14,803.28	1,309.88	54,942.84	22.7%	71,424.00	13,376.95	-	58,047.05	18.7%
Project: 616 ALTERNATIVE TCHR LICENSURE PRG											
19											
20	Object class 01: Salaries	143,551.00	9,818.33		133,732.67	6.8%	140,186.00	9,070.98		131,115.02	6.5%
21	Object class 02: Benefits	41,733.00	3,542.71		38,190.29	8.5%	40,056.00	3,948.04		36,107.96	9.9%
22	Object class 03: PS- Professional	109,772.00	21,680.48	5,860.00	82,231.52	25.1%	48,978.00	9,217.32	1,860.00	37,900.68	22.6%
23	Object class 05: Other Purchased Svc	46,958.00	988.39	511.27	45,458.34	3.2%	29,800.00	1,450.07	166.60	28,183.33	5.4%
24	Object class 06: Supplies	3,000.00	97.98		2,902.02	3.3%	3,000.00	631.80		2,368.20	21.1%
25	Object class 07: Property	500.00			500.00	0.0%	500.00			500.00	0.0%
26	Object class 08: Other Expenses	39,586.00	7,774.25		31,811.75	19.6%	37,480.00	9,543.25		27,936.75	25.5%
27		385,100.00	43,902.14	6,371.27	334,826.59	13.1%	300,000.00	33,861.46	2,026.60	264,111.94	12.0%
Project: 625 REGIONAL GIFTED/TALENTED											
28											
29	Object class 01: Salaries	22,403.00	5,600.61		16,802.39	25.0%	11,595.00	2,892.75		8,702.25	24.9%
30	Object class 02: Benefits	7,395.00	1,831.29		5,563.71	24.8%	3,311.00	954.39		2,356.61	28.8%
31	Object class 03: PS- Professional	112,256.00			112,256.00	0.0%	126,918.00			126,918.00	0.0%
32	Object class 05: Other Purchased Svc	1,850.00			1,850.00	0.0%	1,850.00			1,850.00	0.0%
33	Object class 06: Supplies	5,000.00			5,000.00	0.0%	5,600.00			5,600.00	0.0%
34		148,904.00	7,431.90	-	141,472.10	5.0%	149,274.00	3,847.14	-	145,426.86	2.6%
Project: 626 GIFTED ED UNIVERSAL SCREENING											
35											
36	Object class 01: Salaries	18,052.00	5,005.50		13,046.50	27.7%	24,135.00	6,024.75		18,110.25	25.0%
37	Object class 02: Benefits	8,289.00	1,754.11		6,534.89	21.2%	8,128.00	1,987.68		6,140.32	24.5%
38	Object class 05: Other Purchased Svc	-			-	0.0%	-			-	0.0%
39	Object class 06: Supplies	525.00			525.00	0.0%	1,169.00			1,169.00	0.0%
40		26,866.00	6,759.61	-	20,106.39	25.2%	33,432.00	8,012.43	-	25,419.57	24.0%



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1 Project: 652 CBOCES STATE ED PRIORITIES										
2 Object class 01: Salaries	109,343.00	17,520.64		91,822.36	16.0%	57,983.00	7,500.00		50,483.00	12.9%
3 Object class 02: Benefits	39,704.00	6,244.13		33,459.87	15.7%	19,351.00	3,170.00		16,181.00	16.4%
4 Object class 03: PS- Professional	84,903.00	16,636.58		68,266.42	19.6%	144,885.00	12,661.22		132,223.78	8.7%
5 Object class 05: Other Purchased Svc	30,900.00	1,569.59	187.78	29,142.63	5.7%	42,652.00			42,652.00	0.0%
6 Object class 06: Supplies	21,900.00			21,900.00	0.0%	20,500.00			20,500.00	0.0%
7 Object class 08: Other Expenses	30,218.00	2,804.50		27,413.50	9.3%	27,326.00			27,326.00	0.0%
8 316,968.00 44,775.44 187.78 272,004.78 14.2%						312,697.00	23,331.22	-	289,365.78	7.5%
9 Project: 681 TITLE III PROFESSIONAL LEARNING										
10 Object class 01: Salaries	3,100.00	1,180.34		1,919.66	38.1%	13,250.00	7,041.62		6,208.38	53.1%
11 Object class 02: Benefits	724.00	426.42		297.58	58.9%	4,882.00	1,757.79		3,124.21	36.0%
12 Object class 03: PS- Professional	-	-		-	0.0%	6,750.00		1,800.00	4,950.00	26.7%
13 Object class 05: Other Purchased Svc	-	-		-	0.0%	1,500.00			1,500.00	0.0%
14 Object class 06: Supplies	-	-		-	0.0%	2,500.00			2,500.00	0.0%
15 Object class 07: Property	5,000.00			5,000.00	0.0%	2,000.00			2,000.00	0.0%
16 Object class 08: Other Expenses	176.00	32.14		143.86	18.3%	618.00	166.19		451.81	26.9%
17 9,000.00 1,638.90 - 7,361.10 18.2%						31,500.00	8,965.60	1,800.00	20,734.40	34.2%
18 Project: 685 CENTENNIAL BOCES HIGH SCHOOL										
19 Object class 01: Salaries	256,583.00	50,307.87		206,275.13	19.6%	325,000.00	80,950.66		244,049.34	24.9%
20 Object class 02: Benefits	85,471.00	18,048.20		67,422.80	21.1%	89,061.00	29,723.80		59,337.20	33.4%
21 Object class 03: PS- Professional	15,000.00	7,740.00		7,260.00	51.6%	31,150.00	3,683.25		27,466.75	11.8%
22 Object class 04: PS- Property	93,300.00	23,325.00	69,975.00	-	100.0%	93,300.00	23,325.00	69,975.00	-	100.0%
23 Object class 05: Other Purchased Svc	10,100.00	2,241.63	547.04	7,311.33	27.6%	20,300.00	308.32	580.05	19,411.63	4.4%
24 Object class 06: Supplies	7,000.00	439.27		6,560.73	6.3%	6,000.00	1,944.09		4,055.91	32.4%
25 Object class 07: Property	5,000.00			5,000.00	0.0%	5,000.00			5,000.00	0.0%
26 Object class 08: Other Expenses	28,046.00	7,011.75		21,034.25	25.0%	34,189.00	8,547.25		25,641.75	25.0%
27 500,500.00 109,113.72 70,522.04 320,864.24 35.9%						604,000.00	148,482.37	70,555.05	384,962.58	36.3%
28 Project: 687 I-CONNECTION HIGH SCHOOL										
29 Object class 01: Salaries	169,180.00	27,948.99		141,231.01	16.5%	189,182.00	27,136.55		162,045.45	14.3%
30 Object class 02: Benefits	63,892.00	10,273.84		53,618.16	16.1%	77,050.00	10,076.11		66,973.89	13.1%
31 Object class 03: PS- Professional	500.00			500.00	0.0%	750.00			750.00	0.0%
32 Object class 04: PS- Property	800.00	413.39		386.61	51.7%	1,000.00	199.89		800.11	20.0%
33 Object class 05: Other Purchased Svc	1,373.00	230.66	649.00	493.34	64.1%	1,810.00	234.70	600.85	974.45	46.2%
34 Object class 06: Supplies	1,500.00	965.50		534.50	64.4%	1,900.00	70.70		1,829.30	3.7%
35 Object class 07: Property	1,000.00			1,000.00	0.0%	1,350.00			1,350.00	0.0%
36 Object class 08: Other Expenses	4,755.00	1,188.75		3,566.25	25.0%	6,350.00	1,587.50		4,762.50	25.0%
37 243,000.00 41,021.13 649.00 201,329.87 17.1%						279,392.00	39,305.45	600.85	239,485.70	14.3%
38 INNOVATIVE EDUCATION SERVICES TOTALS:	1,812,210.00	297,510.73	79,039.97	1,435,659.30	20.8%	1,866,848.00	302,092.14	75,033.60	1,489,722.26	20.2%



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FEDERAL PROGRAMS											
Project: 705 NC REGION MIGRANT ED PRGM											
1											
2	Object class 01: Salaries	804,122.00	183,620.61		620,501.39	22.8%	752,084.00	180,845.29	571,238.71	24.0%	
3	Object class 02: Benefits	307,157.00	66,062.38		241,094.62	21.5%	281,594.00	63,610.93	217,983.07	22.6%	
4	Object class 03: PS- Professional	53,800.00	1,779.00	700.00	51,321.00	4.6%	45,300.00	600.00	44,700.00	1.3%	
5	Object class 04: PS- Property	5,800.00	1,500.00		4,300.00	25.9%	5,800.00	1,500.00	4,300.00	25.9%	
6	Object class 05: Other Purchased Svc	684,900.00	45,123.16	1,459.20	638,317.64	6.8%	673,650.00	38,945.45	6,441.32	628,263.23	6.7%
7	Object class 06: Supplies	107,713.00	21,210.39		86,502.61	19.7%	196,393.00	35,623.41	1,762.70	159,006.89	19.0%
8	Object class 07: Property	5,000.00	133.87		4,866.13	0.0%	15,000.00	280.66	14,719.34	0.0%	
9	Object class 08: Other Expenses	231,508.00	43,739.18		187,768.82	18.9%	230,179.00	43,682.78	186,496.22	19.0%	
10		2,200,000.00	363,168.59	2,159.20	1,834,672.21	16.6%	2,200,000.00	365,088.52	8,204.02	1,826,707.46	17.0%
Project: 715 TITLE I											
11											
12	Object class 01: Salaries	19,500.00	4,967.49		14,532.51	25.5%	20,094.00	4,537.97	15,556.03	22.6%	
13	Object class 02: Benefits	6,245.00	1,553.94		4,691.06	24.9%	6,412.00	1,413.00	4,999.00	22.0%	
14	Object class 05: Other Purchased Svc	1,339,459.00		40,358.62	1,299,100.38	3.0%	1,294,249.00	13,950.24	60,354.09	1,219,944.67	5.7%
15	Object class 06: Supplies	-			-	0.0%	-			0.0%	
16	Object class 08: Other Expenses	79,796.00	391.29		79,404.71	0.5%	79,245.00	1,194.07	78,050.93	1.5%	
17		1,445,000.00	6,912.72	40,358.62	1,397,728.66	3.3%	1,400,000.00	21,095.28	60,354.09	1,318,550.63	5.8%
Project: 722 TTL-II (PART A)TEACHER QUALITY											
18											
19	Object class 01: Salaries	-			-	0.0%	-			0.0%	
20	Object class 02: Benefits	-			-	0.0%	-			0.0%	
21	Object class 05: Other Purchased Svc	345,437.00		58,707.84	286,729.16	17.0%	283,019.00	5,136.70	10,373.11	267,509.19	5.5%
22	Object class 06: Supplies	-			-	0.0%	-			0.0%	
23	Object class 08: Other Expenses	14,563.00			14,563.00	0.0%	16,981.00	308.20		16,672.80	1.8%
24		360,000.00	-	58,707.84	301,292.16	16.3%	300,000.00	5,444.90	10,373.11	284,181.99	5.3%
Project: 725 TTL III-ENG/LANG ACQUISIT											
25											
26	Object class 01: Salaries	6,180.00	1,575.00		4,605.00	0.0%	5,700.00	1,500.00	4,200.00	0.0%	
27	Object class 02: Benefits	1,949.00	476.85		1,472.15	0.0%	1,848.00	432.34	1,415.66	0.0%	
28	Object class 05: Other Purchased Svc	139,675.00		14,425.44	125,249.56	10.3%	115,001.00		734.08	114,266.92	0.6%
29	Object class 06: Supplies	-			-	0.0%	-			0.0%	
30	Object class 08: Other Expenses	2,196.00	41.04		2,154.96	1.9%	2,451.00	38.65		2,412.35	1.6%
31		150,000.00	2,092.89	14,425.44	133,481.67	11.0%	125,000.00	1,970.99	734.08	122,294.93	2.2%
Project: 726 TTL IV(PART A)											
32											
33	Object class 05: Other Purchased Svc	177,560.00			177,560.00	0.0%	147,059.00		10,845.53	136,213.47	7.4%
34	Object class 08: Other Expenses	2,440.00			2,440.00	0.0%	2,941.00			2,941.00	0.0%
35		180,000.00	-	-	180,000.00	0.0%	150,000.00	-	10,845.53	139,154.47	7.2%

25% of Budget Year Completed



**CENTENNIAL
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"Joining forces to enrich educational opportunities for students."

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1 Project: 730 MCKINNEY HOMELESS GRANT										
2 Object class 01: Salaries	40,099.00	10,024.71		30,074.29	25.0%	38,931.00	9,732.72		29,198.28	25.0%
3 Object class 02: Benefits	9,203.00	2,180.31		7,022.69	23.7%	8,934.00	2,113.38		6,820.62	23.7%
4 Object class 04: PS- Property	-			-	0.0%	-			-	0.0%
5 Object class 05: Other Purchased Svc	6,100.00	695.18	95.37	5,309.45	13.0%	5,800.00	238.01		5,561.99	4.1%
6 Object class 06: Supplies	9,439.00	167.73		9,271.27	1.8%	11,176.00	686.10		10,489.90	6.1%
7 Object class 08: Other Expenses	3,890.00	775.92		3,114.08	19.9%	3,890.20	830.01		3,060.19	21.3%
8	68,731.00	13,843.85	95.37	54,791.78	20.3%	68,731.20	13,600.22	-	55,130.98	19.8%
9 Project: 731 BASIC CENTER PROGRAM										
10 Object class 01: Salaries	7,076.00	1,769.07		5,306.93	25.0%	6,904.00	1,717.53		5,186.47	24.9%
11 Object class 02: Benefits	1,624.00	384.75		1,239.25	23.7%	1,585.00	372.93		1,212.07	23.5%
12 Object class 03: PS- Professional	1,500.00	400.00		1,100.00	26.7%					
13 Object class 05: Other Purchased Svc	225.00			225.00	0.0%	1,800.00			1,800.00	0.0%
14 Object class 06: Supplies	36,575.00	604.45	5,279.53	30,691.02	16.1%	9,711.00	17,031.88		(7,320.88)	175.4%
15 Object class 07: Property	3,000.00			3,000.00	0.0%	-	1,707.54		(1,707.54)	0.0%
16 Object class 08: Other Expenses	-			-	0.0%	-			-	0.0%
17	50,000.00	3,158.27	5,279.53	41,562.20	16.9%	20,000.00	20,829.88	-	(829.88)	0.0%
18 Project: 732 ARP HOMELESS CHILDREAN & YOUTH										
19 Object class 01: Salaries	8,000.00	1,275.00		6,725.00	15.9%					
20 Object class 02: Benefits	2,000.00	288.80		1,711.20	14.4%					
21 Object class 03: PS- Professional	40,000.00	3,497.29		36,502.71	8.7%					
22 Object class 06: Supplies	16,020.00	560.95	1,807.28	13,651.77	14.8%					
23 Object class 07: Property	16,000.00		1,153.35	14,846.65	7.2%					
24 Object class 08: Other Expenses	5,000.00	337.32		4,662.68	6.7%					
25	87,020.00	5,959.36	2,960.63	78,100.01	10.3%					
26 Project: 733 TITLE III SET-ASIDE GRANT										
27 Object class 05: Other Purchased Svc	39,295.00			39,295.00	0.0%	10,063.00			10,063.00	0.0%
28 Object class 08: Other Expenses	705.00			705.00	0.0%	437.00			437.00	0.0%
29	40,000.00	-	-	40,000.00	0.0%	10,500.00	-	-	10,500.00	0.0%
30 Project: 751 RISE GRANT										
31 Object class 01: Salaries	144,786.00	37,013.64		107,772.36	25.6%					
32 Object class 02: Benefits	63,870.00	14,887.33		48,982.67	23.3%					
33 Object class 03: PS- Professional	68,971.00	250.00		68,721.00	0.4%					
34 Object class 05: Other Purchased Svc	45,408.00	2,304.22	537.57	42,566.21	6.3%					
35 Object class 06: Supplies	11,623.00	2,956.72		8,666.28	25.4%					
36 Object class 08: Other Expenses	8,781.00			8,781.00	0.0%					
37	343,439.00	57,411.91	537.57	285,489.52	16.9%					
38 Project: 770 IND RESOURCES - FED PRGM										
39 Object class 03: PS- Professional	9,000.00	1,570.00	1,580.00	5,850.00	35.0%	9,000.00			9,000.00	0.0%
40 Object class 05: Other Purchased Svc	3,200.00			3,200.00	0.0%	3,200.00			3,200.00	0.0%
41 Object class 06: Supplies	5,800.00	916.98	13.98	4,869.04	16.1%	5,800.00	2,425.62		3,374.38	41.8%
42 Object class 07: Property	-			-	0.0%	-			-	0.0%
43 Object class 08: Other Expenses	7,500.00			7,500.00	0.0%	7,500.00			7,500.00	0.0%
44	25,500.00	2,486.98	1,593.98	21,419.04	16.0%	25,500.00	2,425.62	-	23,074.38	9.5%
45 FEDERAL PROGRAMS TOTALS:	4,949,690.00	455,034.57	126,118.18	4,368,537.25	11.7%	4,299,731.20	430,455.41	90,510.83	3,778,764.96	12.1%
46 GRAND TOTALS:	14,985,155.00	1,992,145.38	793,902.94	12,199,106.68	18.6%	13,991,311.20	2,049,332.62	723,936.80	11,218,041.78	19.8%



November 18, 2021
Board Report
Business Services/HR and Technology
Departments
Erich Dorn

Annual Audit

Centennial BOCES had the annual onsite financial audit conducted during the week of September 20, 2021. The audit was again conducted by Mayberry & Company, led by Mr. Tim Mayberry, and included the Financial Statements as well as the Single Audit Report. Everything went smoothly, and we anticipate the final Financial Statements will be completed and presented to the Board at the November 18, 2021 Board meeting.

ESSER, ARP-IDEA, and ARP-HCY Funds

- ESSER I & II: CBOCES has received final approval on both ESSER I & II. Funds are being used for a number of activities, including technology and software, Special Education services, and remote work support.
- ESSER III: CDE is awaiting approval from USDE on the ARP ESSER 3 state plan. Once that happens, CDE will be able to make allocations from the state set-aside funds. There are a myriad of activities and supports that will come out of these funds and BOCES should receive a portion of the discretionary funds. There is \$25 million for BOCES, SPED AUs, tribal nations, high risk populations, and to supplement districts that received a small ESSER 3 formula allocation.
- ARP-IDEA: Out of the ARP Act, CBOCES was awarded supplemental IDEA funds with allowable uses the same as that of the core IDEA grants. CBOCES was allocated \$364,627 of ARP-IDEA Part B and \$25,434 of ARP-IDEA Preschool. Funds are available through September 30, 2023. These funds will be used to supplement Special Education services through staffing, professional development, and technology upgrades.

Business Manager Job Sharing

CBOCES has come to an agreement with Mt. Evans BOCES to perform the duties of their current Business Manager who is retiring the end of December. Starting in January, CBOCES will assist Mt. Evans BOCES with their budgeting, accounting, accounts payable, and payroll functions. These duties will be shared by two CBOCES staff members, with training and other transition planning currently taking place.

Mileage Reimbursement Rate

We have received some feedback from staff and are looking into potentially raising our mileage reimbursement rate. We currently use a sliding scale for our mileage rate, which is based on monthly gas prices in the area. We have performed some research to get an idea of the financial impacts if we were to do this, as mileage is a significant expense in some CBOCES departments. No final decision has been reached, but any potential changes could take place starting in January 2022 or later.

Copy Machines

We are currently researching and evaluating various purchasing and maintenance options for the copy machines in our Greeley and Fort Morgan offices. For the Greeley office, we are looking at replacing an aging copier by leasing a new, relatively equivalent Canon machine, as well as buying out the lease on our Xerox machine and purchasing that outright. For the Fort Morgan office, we are also looking at buying out the lease on that Xerox machine to purchase it. And for all the copiers, we are putting maintenance agreements in place, using cost effective options.



Date, November 18th, 2021
BOD Report
Federal Programs
Maria Castillo Saenz

Title I Part C ~ Migrant Education Program (MEP)

Here are some of the highlights in October:

- Virtual Book Club for High School students concluded after 5 weekly meetings, students from Fort Morgan, Greeley and Yuma participated
- Fort Morgan high school students visited Northeastern Junior College, there was a student panel and a tour
- District 6 students visited Key Communities at CSU
- ECE Story time and pumpkin decoration activity in Greeley
- Calaveras Activity with ECE kids and parents in Fort Morgan
- Re-connecting with agribusinesses to find families
- Multicultural Festival participation at UNC, Dia de Los Muertos Altar, crafts, and piñatas
- Fort Lupton and District 6 students visited Aims Campus during their Latinx/Hispanic Heritage activities. Students toured the campus; they also listened to CAMP presentation and admissions presentation
- Aging Well listening tour with United Way. PAC representatives and other parents had the opportunity to discuss their concerns and ideas
- RISE (Response, Innovation, and Student Equity) projects continuation
- FAFSA support in Fort Lupton and Burlington districts
- L-Grupo: Latinx Youth from Weld County participated in a one day retreat with La Cocina staff. They explored topics around identity, culture and mental health
- ID&R tabling in Frederick and other districts

Upcoming Activities and Planning:

- Christmas Fiestas in Greeley, Fort Morgan, Yuma and Burlington
- Ready for School graduations in Fort Morgan and Greeley
- ECE and registration night for parents to hear more about ECE programs in Greeley

Titles I, II, III and IV (Consolidated Federal Grants Application)

McKinney Vento Act (Homeless Education)

- MV is covering the cost for 10 people, in a variety of districts, to engage in the virtual National Association for the Education of Homeless Children & Youth annual conference on November 13-16, 2021



Program Update

- CBOCES H.S. and IConnect Updates
 - Both high schools will conduct strategic planning in December to look at program delivery for future years.
- ATLP (Alternative Teacher License Program) Remote classes
 - We are enrolling candidates for mid-year start date.
- APLP – Remote classes
 - We are enrolling candidates for mid-year start date.
- Perkins – Received final approval for 2021-2022. Cara Heid is our Program Manager.
- Gifted Education – CBOCES hosted CU Science Discovery on Tuesday, November 16, 2021. Fifteen-twenty groups from five or six school districts in our GTAU.
- June Educator Trainings
 - Held discussion with NCLC about PD needs for the school year including format with the lack of substitute teachers.
 - Meeting with ILearn Collaborative to discuss options for Blended Learning for 2nd semester and summer.

Upcoming Trainings and Grants

- Title III BOCES Professional Development Grant. The online professional development models offer 45 plus hours of standalone professional development hours for teachers in the state of Colorado (<https://coellpd.org>).
- Completed Online Reading trainings for new teachers, PARA Professionals, ATLP candidates, and substitutes.
- HB 1345 Grant 2021-2022 has been received and funds will be used to provide professional development throughout the year.

Innovative Education Services is dedicated to supporting districts and opening opportunities for collaboration leading to educational change.

INNOVATIVE EDUCATION SERVICES HOMEPAGE: <http://www.cbocesinnovative.org>



November 18, 2021
Board Report
Special Education Department
Jocelyn Walters

October Count

Superintendents were provided with a hand-out on the number of students identified and have an active IEP at the SAC meeting as of the official count day of October 1, 2021. A more detailed report was shared with district data respondents to support validity and accuracy of data being submitted. Federal IDEA dollars are calculated using the special education data that is reported in October.

Principal Seminars

We hosted a Principal Seminar on September 29, 2021 regarding alternative discipline practices from suspensions. Our presenter, Bill Brown from CDE, also review the prerequisites and system requirements in order to support such alternatives.

Area Wide Trainings

On October 11, 2021 we held our first area wide for the school year. In the morning session, we reviewed IEP Development with the lens from one of our attorneys from Caplan and Earnest. In the afternoon we had social emotional learning emphasis. Staff members were informed of the option to request SEL curriculum through CBOCES to help meet their current needs in this area.

The next area wide is tentatively scheduled for Monday, February 7, 2022 at the Island Grove Event Center. Our focus will be on parent and student grief cycle when learning about the impact of disability and a continuation of social emotional learning. Substitute reimbursement will be offered for special education teachers to attend these training days. You may submit your substitute requests to Erich Dorn at edorn@cboces.org

MEMORANDUM

TO: Centennial BOCES Board of Directors

FROM: Dr. Randy Zila, Executive Director

DATE: November 18, 2021

SUBJECT: Action Items

Background Information

- 5.1 Approval of FY 2020-21 Financial Statements and Single Audit Report
As presented in Report Item 4.1
- 5.2 Approval of Centennial BOCES 2020-21 Financial Accreditation Report

Recommended Action

To approve each action item as presented

**The Single Audit Report will be presented at the
Board Meeting**



Overview

This form is required pursuant to Section 22-11-206(4), C.R.S. The school district must submit an assurance form certifying the school district’s substantial and good-faith compliance with the a) School District Budget Law, b) Financial Policies and Procedures Act, c) Public School Financial Transparency Act, and d) accounting and reporting. The Colorado Department of Education monitors the district’s compliance by reviewing the district’s finance data pipeline submission, audited financial statements, financial transparency website, and responses from management to inquiries related to those reviews. Good-faith compliance is determined, in part, by the assurances provided below as certified by those charged with governance.

Additional information for charter school authorizers

The assurances provided with this form are also applicable to all charter schools unless a separate CHARTER FORM AFA2021 is executed by or on behalf of a charter school and provided to CDE. The submission of a CHARTER FORM AFA2021 by an authorizer communicates that the authorizer does not provide the assurances for that charter school within the authorizer’s FORM AFA2021. If applicable, CHARTER FORM AFA2021(s) should be submitted with an authorizer’s FORM AFA2021.

Completion and submission

1. Open header and select entity from the drop down.
2. Select the appropriate response for each assurance. Note: select “N/A” when item is not applicable.
3. Complete an Attachment A for each “No” response.
4. Scan to PDF the completed and signed FORM AFA2021 with, if applicable, an Attachment A for each “No” response.
5. Submit with the following items as PDF files via email attachments to: schoolfinance@cde.state.co.us
 - a. Audited financial statements for year ended June 30, 2021 (including audit reports for charter schools, if applicable)
 - b. Grant Revenue Reconciliation Report from data pipeline with responses for all differences in column 9
 - c. Finance December Error Detail Report - Rollup from data pipeline with confirmation or responses for all warning edits

PART 1 - Assurances for Article 44 Budget Policy and Procedures required pursuant to Section 22-11-206(4)(a)(I), C.R.S.

Ref.	Description	C.R.S. Section	Assurance	Response
44-1	Adopt budget and an appropriation resolution	22-44-103(1) 22-44-107	The board of education adopted a budget and an appropriation resolution prior to June 30, 2020. <i>Note:</i> the appropriation resolution may by reference incorporate the budget as adopted.	Yes
44-2	Detail of budget	22-44-105(1)(c)	The budget for fiscal year 2020-21 itemizes expenditures by fund and by pupil.	Yes





Ref.	Description	C.R.S. Section	Assurance	Response
44-3	TABOR	22-44-105(1)(c.5)	The three percent emergency reserve required by TABOR has been properly reported using a) unrestricted general funds, b) cash fund emergency reserves, or c) a statutorily approved alternative.	N/A-BOCES
44-4	Uniform summary sheet	22-44-105(1)(d.5)	The budget for fiscal year 2020-21 includes a uniform summary sheet for each fund.	Yes
44-5	Use of beginning fund balance	22-44-105(1.5)(a)&(c)	For budgets that include the use of beginning fund balance, a resolution was adopted by the board specifically authorizing this use and stating the district's plan to ensure that use will not lead to an ongoing deficit.	Yes
44-6	Ongoing deficit	22-44-105(1.5)(a)&(c) 22-44-102(7.3)	The district reported, in the annual financial audit, a positive amount in the unassigned fund balance for each governmental fund and unrestricted net assets for each proprietary fund	Yes
44-8	Preparation of budget	22-44-108(1)(c)	A proposed budget for fiscal year 2020-21 was submitted to the board by May 31, 2020.	Yes
44-9	Notice of proposed budget	22-44-109	Notice was made in accordance with law that the proposed budget is available for public inspection.	Yes
44-10	Adoption of budget	22-44-110(4)	The budget for fiscal year 2020-21 was adopted by the board by June 30, 2020.	Yes
44-11	Supplemental budget	22-44-110(5)	Modifications to the budget after January 31, 2021, were made through adoption of a supplemental budget by the board.	Yes
44-12	Interfund borrowing	22-44-113(1)	Interfund borrowings were repaid within 3 months of the fiscal year end.	N/A
44-13	Spending in excess of appropriations	22-44-115(1)	Spending did not exceed amounts appropriated for each fund.	Yes
44-14	Use of handbook and chart of accounts	22-44-204(3)	The financial policies and procedures handbook and chart of accounts were used for budget development, maintaining financial records, and periodic presentation of financial information to the board.	Yes
44-15	Financial transparency	22-44-304	Information required by the Public School Financial Transparency Act was made available on-line in a downloadable format. <i>Note:</i> Check the organization's website to ensure all required documents are posted and current.	Yes

PART 2 - Assurances for Article 45 Accounting and Reporting required pursuant to Section 22-11-206(4)(a)(II), C.R.S.

Ref.	Description	C.R.S. Section	Assurance	Response
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Ref.	Description	C.R.S. Section	Assurance	Response
45-1	Enterprise fund accounting	22-45-102(1)(a)	The full accrual basis of accounting was used for budgeting and accounting for enterprise funds.	N/A
45-2	Generally Accepted Accounting Principles	22-45-102(1)(a)	Financial records are kept in accordance with generally accepted principles of governmental accounting.	Yes
45-3	Board review of financial condition	22-45-102(1)(a) & (b)	The board required the preparation of financial reports that included at a minimum the information required by state law. The board reviewed the financial condition of the entity at least quarterly during the fiscal year.	Yes
45-4	Financial records	22-45-102(2)	All financial records are maintained at the principal administrative offices and general ledger accounts are posted and reconciled at least monthly.	Yes
45-5	Bond redemption fund	22-45-103(1)(b)	A third party custodian was designated to administer the bond redemption fund.	N/A

PART 3 - Assurance required pursuant to Section 22-11-206(4)(b), C.R.S.

Ref.	Description	C.R.S. Section	Assurance	Response
30.5-1	Itemized accounting to charter schools	22-30.5-112(2)(a.4)	An itemized accounting of all costs charged to charter schools was provided to those schools by September 30, 2021.	N/A

PART 4 - Optional disclosures

Accounting general ledger software information:

Company/vendor name: Infinite Visions - Tyler Technologies

Company/vendor contact: Name: Diana Betancourt Email: Diana.betancourt@tylertech.com





PART 5 - Certification of assurances

I certify, to the best of my knowledge and belief, that the assurances provided in Parts 1 through 3 are true and correct. I further certify that all information provided with Attachment A(s), if applicable, is true and correct.

Chief Financial Officer/Business Manager (signature)

(printed name)

Terry A. Buswell

Date: _____

Superintendent/Executive Director (signature)

(printed name)

Randy Zila

Date: _____

I certify that the board reviewed the assurances and approved the related responses.

President of the Board (signature)

(printed name)

Mary Clawson

Date: _____

