Mapleton Public Schools
Adams County School District No.1

DISTRICT MISSION

… Ensure that each student is empowered to achieve his or her dreams and contribute to his or her community and world …

BOARD PURPOSE

Providing highly effective governance for Mapleton's strategic student achievement effort.

CORE ROLES

Guiding the district through the superintendent
Engaging constituents
Ensuring effective operations and alignment of resources
Monitoring effectiveness
Modeling excellence

2014 - 2015 FOCUS AREAS

Student Achievement
Exceptional Staff
Character Development
Learning Environment
Communication
Community Involvement
Facilities Management
District Image

BOARD MEMBERS

Steve Donnell
Karen Hoopes
Sheila Montoya
Jen Raiffie
Ken Winslow

SUPERINTENDENT

Charlotte Ciancio

Mapleton Public Schools Board of Education

Regular Meeting — August 26, 2014
Administration Building — 6:00 p.m.

1. Call to Order
2. Roll Call
3. Pledge of Allegiance – AFJROTC Color Guard
4. Approval of Agenda
5. What's Right in Mapleton
6. Public Participation
7. Approval of Minutes
   7.1 Approval of June 17, 2014, Board Meeting minutes
   7.2 Approval of Study Session minutes: August 11, 2014, and August 12, 2014
8. Report of the Secretary
9. Consent Agenda
   9.1 Personnel Action, Policy GCE/GCF – Mr. Crawford
   9.2 Finance Report July, 2014, Policy DIC – Mrs. Martinez
10. Focus: Board Business
    10.1 Board Policy First Reading, Policy BGA – Ms. Ciancio
11. Focus: Student Achievement
    11.1 2013-2014 TCAP Results, Policy ILBB – Mr. Fuller
    11.2 2013-2014 ACT Results, Policy ILBB – Mr. Fuller
12. Focus: Communication
    12.1 Grant Acceptance-Kaiser Permanente, Policy DD – Ms. Kapushion
    12.2 Grant Acceptance-CDE Counselor Corps, Policy DD – Ms. Kapushion
    12.3 Attendance Proclamation, Policy JH – Ms. Kapushion
    12.4 Request to Change Calendar, Policy IC/ICA – Ms. Wong
    12.5 Constitution Day, Policy IHA – Ms. Allenbach
    12.6 4th Quarter FY2014 Financial Report, Policy DIC – Mrs. Martinez
    12.7 Resolution Calling for an Election, Policy DEA – Ms. Ciancio
13. Discussion of Next Agenda
14. Superintendent's Comments
15. Board Committee Update
16. School Board Remarks
17. Next Meeting Notification – Tuesday, September 23, 2014
18. Adjournment

Welcome to a meeting of the Mapleton Public School Board of Education!

The Board's meeting time is dedicated to addressing Mapleton's mission and top-priority focus areas. "Public Participation" is an opportunity during the business meeting to present brief comments or pose questions to the Board for consideration or follow-up. Each person is asked to limit his or her comments to 3 minutes. If you are interested in helping Mapleton's efforts, please talk with any member of the district leadership team or call the district office at 303-853-1015. Opportunities abound. Your participation is desired.

1.0 CALL TO ORDER

President Ken Winslow called the meeting of the Board of Education – Mapleton Public Schools to order at 6:01 p.m. on Tuesday, June 17, 2014, at the Administration Building.

2.0 ROLL CALL

Steve Donnell – Secretary	Present
Karen Hoopes – Vice President	Present
Sheila Montoya – Treasurer	Present
Jen Raiffie – Asst. Secretary/Treasurer	Present
Ken Winslow – President	Present

3.0 PLEDGE OF ALLEGIANCE

Mr. Winslow led the Pledge of Allegiance.

4.0 APPROVAL OF AGENDA

MOTION: By Sheila Montoya, seconded by Mrs. Hoopes, to approve the Agenda as presented.

AYES: Mr. Donnell, Mrs. Hoopes, Ms. Montoya, Ms. Raiffie and Mr. Winslow
Motion carried 5-0

5.0 WHAT'S RIGHT IN MAPLETON

Ms. Wong acknowledged Damon Brown for his more than 12 years of service to the District. She explained Mr. Brown was leaving the Mapleton family to join the St. Vrain Valley School District in July.

Board members individually thanked Mr. Brown for his service to the District, noting it had been an honor and privilege to have worked with him and that he would be greatly missed.

RECESS: 6:07 p.m., reconvened at 6:08 p.m.

6.0 PUBLIC PARTICIPATION

None

7.0 APPROVAL OF MINUTES

MOTION: By Mr. Donnell, seconded by Mrs. Hoopes, to approve the minutes of the June 10, 2014, Board meeting as presented.

AYES: Mr. Donnell, Mrs. Hoopes, Ms. Montoya, Ms. Raiffie and Mr. Winslow
Motion carried 5-0

8.0 REPORT OF THE SECRETARY

None

9.0 CONSENT AGENDA

MOTION: By Mrs. Hoopes, seconded by Ms. Montoya, to approve Agenda item 9.1 Personnel Action as stated on the Board Agenda dated June 17, 2014.

AYES: Mr. Donnell, Mrs. Hoopes, Ms. Montoya, Ms. Raiffie and Mr. Winslow
Motion carried 5-0

10.0 FOCUS: EXCEPTIONAL STAFF

10.1 Administrative Assignments

Ms. Ciancio presented the administrative assignments for the 2014-2015 school year, noting in particular what changes were being made to the administrative team for the upcoming school year.

MOTION: By Ms. Montoya, seconded by Mrs. Hoopes, to approve the administrative assignments for 2014-2015 as presented.

AYES: Mr. Donnell, Mrs. Hoopes, Ms. Montoya, Ms. Raiffie, and Mr. Winslow
Motion carried 5-0

A detailed list of the recommended administrative assignments is available in the Superintendent's office.

10.2 Administrative Agreement Ratification

Mr. Crawford noted Paul Frank, Erica Branscum, Jill Fuller, Dave Sauer and Joella Carron, representatives of Mapleton's administrators, had met with Human Resources to confer about revisions to the Administrator Handbook, including salaries and benefits for the 2014-2015 school year. Mr. Crawford reviewed highlights of the proposed financial changes and language changes recommended by all parties for Board approval.

Mr. Donnell said he would abstain from voting, since one of his family members was part of the administrative group.

MOTION: By Mrs. Hoopes, seconded by Ms. Montoya, to approve implementation of the Administrator Meet and Confer Agreement for 2014-2015 between Mapleton Administrators and the Mapleton Public Schools Board of Education as presented.

AYES: Mrs. Hoopes, Ms. Montoya, and Mr. Winslow
NOES: Ms. Raiffie
ABSTAIN: Mr. Donnell
Motion carried 3-1

10.3 Classified Agreement Ratification

Mr. Crawford noted Mike Brashers, Melodie Mull, Julie Straface and Steve Reffel, representatives of Mapleton's classified employees, had met with Human Resources to confer about revisions to the Classified Employee Handbook, including salaries and benefits for the 2014-2015 school year. Mr. Crawford reviewed highlights of the proposed financial changes and language changes recommended by all parties for Board approval.

Mr. Winslow said he would abstain from voting, since his wife was part of the classified employee group.

MOTION: By Mr. Donnell, seconded by Mrs. Hoopes, to approve implementation of the Classified Employee Meet and Confer Agreement for 2014-2015 between Mapleton Classified Employees and the Mapleton Public Schools Board of Education as presented.

Ms. Raiffie read from a prepared statement*, noting that although she valued all Mapleton employees and felt they should be paid competitive and professional wages for the work they

did, she did not support a salary band increase. She went on to explain her "no" vote did not reflect negatively on the staff.

AYES: Mr. Donnell, Mrs. Hoopes, and Ms. Montoya
NOES: Ms. Raiffie
ABSTAIN: Mr. Winslow
Motion carried 3-1

**A complete copy of Ms. Raiffie's prepared statement is included with these minutes.*

11.0 FOCUS: COMMUNICATION

11.1 Student Travel-Boys Basketball

Mr. Crawford requested approval for 15 high school athletes to attend the Colorado Mesa University Basketball camp in Grand Junction, CO, June 30-July 3, 2014. He explained the camp would focus on developing the skills needed to build a stronger boys basketball team.

MOTION: By Ms. Montoya, seconded by Mrs. Hoopes, to approve the student travel request for the boys basketball team as presented.

AYES: Mr. Donnell, Mrs. Hoopes, Ms. Montoya, Ms. Raiffie and Mr. Winslow
Motion carried 5-0

11.2 Budget Adoption

Mrs. Martinez reported that the Board of Education of each school district shall adopt an appropriation resolution at the time it adopts the budget. The appropriation resolution shall specify the amount of money appropriated to each fund; except that the operating reserve authorized by section 22-44-106 (2) shall not be subject to appropriation for the fiscal year covered by the budget, and except that the appropriation resolution may, by reference, incorporate the budget as adopted by the Board of Education for the current fiscal year.

The amounts appropriated to a fund shall not exceed the amount thereof as specified in the adopted budget.

General Fund	$ 71,825,729
CPP Preschool/Kindergarten	$1,551,743
Governmental Grants Fund	$1,924,025
Capital Reserve Fund	$1,759,605
Insurance Reserve Fund	$501,852
Bond Redemption Fund	$8,206,411
Food Service Fund	$4,247,915

Total FY 2015 Budget Appropriation $90,017.280

MOTION: By Mrs. Hoopes, seconded by Ms. Montoya: Be it resolved by the Board of Education of Mapleton Public Schools in Adams County, Colorado, that the amounts shown in the schedule presented be appropriated to each fund as specified in the "Adopted Budget" for the ensuing fiscal year beginning July 1, 2014, and ending June 30, 2015.

Ms. Raiffie said Board policy required certain information be supplied to the Board regarding the budget. She asked if the DAAC recommendations concerning the budget had been received and whether information regarding school-level priorities for use of District funds

had been submitted. Ms. Ciancio responded that she would provide this information. Ms. Raiffie went on to say she valued the work and expertise of the staff who prepared the budget but was not convinced that through this budget the District was doing everything possible to ensure every student received maximum gains.

Other concerns of Ms. Raiffie concerning the budget are included in her prepared statement, which is attached as a part of the minutes.

AYES: Mr. Donnell, Mrs. Hoopes, Ms. Montoya, and Mr. Winslow
NOES: Ms. Raiffie
Motion carried 4-1

11.3 Supplemental Budget
Mrs. Martinez presented the second supplemental budget for fiscal year 2014:

APPROPRIATION RESOLUTION
SUPPLEMENTAL BUDGET 2 - FISCAL YEAR 2014

BE IT RESOLVED by the Board of Education of Mapleton Public Schools in Adams County that the amounts shown in the following schedule be appropriated to each fund as specified in the Supplemental Budget for the ensuing fiscal year beginning July 1, 2013, and ending June 30, 2014.

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Fund	**Appropriation Amount**
Food Service Fund	$4,687,702
Governmental Grants Fund	$3,708,422
FY 2014 Appropriation	$8,396,124

MOTION: By Ms. Montoya, seconded by Mrs. Hoopes, to approve the second supplemental budget for fiscal year 2014 as presented.

AYES: Mr. Donnell, Mrs. Hoopes, Ms. Montoya, Ms. Raiffie and Mr. Winslow
Motion carried 5-0

11.4 Use of Fund Balance
Mrs. Martinez said that Colorado law states if any portion of the beginning fund balance is used to cover expenditures, interfund transfers, or reserves, a specific resolution must be adopted by the local board of education authorizing the use of that portion of the beginning fund balance in the school district's budget.

Mrs. Martinez reported the projected beginning fund balances in the General Fund, Capital Reserve Fund, Bond Redemption Fund and Food Service Fund and explained how expenditures in each of those funds would be used.

MOTION: By Mr. Donnell, seconded by Mrs. Hoopes, to authorize the use of fund balance as set forth in the report presented at the June 17, 2014, Board meeting.

AYES: Mr. Donnell, Mrs. Hoopes, Ms. Montoya, Ms. Raiffie and Mr. Winslow
Motion carried 5-0

11.5 State Interest-free Loan Program

Mrs. Martinez stated that each year the District reviewed its cash-flow projections to determine if there would be enough cash on hand in every month to meet the needs of the payroll and expenditure accounts. She explained that because the District received approximately 40% of its General Fund revenue through property taxes during the months of March, April, and May, by January it was possible for the District to run low on cash until the next tax collection cycle started in March.

To address this problem, the District recommended participation In the State Treasurer's Interest-Free Loan Program, whereby the State Treasurer is authorized to issue short-term debt in order to make interest-free loans to participating Colorado school districts to alleviate temporary general fund cash flow deficits. Mrs. Martinez explained the District completed the estimation spreadsheet provided by the State and recommended a resolution authorizing borrowing up to $2,800,000.

MOTION: By Mrs. Hoopes, seconded by Ms. Raiffie, to approve participation in the State Treasurer's Interest-Free Loan Program in the amount up to but not to exceed $2,800,000.

AYES: Mr. Donnell, Mrs. Hoopes, Ms. Montoya, Ms. Raiffie and Mr. Winslow
Motion carried 5-0

11.6 Grant Acceptance-Rose Community Foundation

Ms. Kapushion reported District administration had submitted a grant proposal for $50,000 to the Rose Community Foundation for the continued support of Academic Parent Teacher Teams (APTT) at Meadow Community, Clayton Partnership, Welby Montessori and Global Leadership Academy. Ms. Kapushion noted these funds would be distributed to schools for supplies and materials, translation services, marketing to parents and babysitting services associated with the APTT program.

MOTION: By Mr. Donnell, seconded by Ms. Raiffie, to accept a $50,000 grant from Rose Community Foundation as presented.

Ms. Montoya asked if the money could be distributed to all schools implementing APTT and was told that it could.

Mrs. Hoopes congratulated the District on obtaining the grant, noting a lot of effort had gone into the application and she was glad to be able to see the program continue.

AYES: Mr. Donnell, Mrs. Hoopes, Ms. Montoya, Ms. Raiffie and Mr. Winslow
Motion carried 5-0

12.0 DISCUSSION OF NEXT AGENDA

Mr. Winslow said the Board would meet in early August to discuss a bond and mill/levy override measure.

13.0 SUPERINTENDENT'S COMMENTS

During her report, Ms. Ciancio

- Congratulated the Board for making it through the academic year, saying they had done a fabulous job and had helped change the lives of our children.

- Noted a community survey was scheduled to be completed following the primary election. She went on to say the Board might need to meet in early August to make a decision regarding a bond and/or mill levy override request.
- Said she was excited about closing out the academic year, noting a large group of District administrators would be attending an Eric Jensen conference in Charlotte, NC the following week.

14.0 BOARD COMMITTEE UPDATE

Ms. Raiffie said she would be attending a CASB quarterly meeting on Friday and Saturday and would report back to the Board at a future meeting.

MOTION: By Ms. Raiffie, seconded by Mrs. Hoopes, that the Mapleton Public Schools Board of Education forward a position statement to the Colorado Association of School Boards (CASB) in preparation for the 2014 Delegate Assembly, understanding that CASB will advance the comments through their process and make adjustment when prudent.

Ms. Raiffie explained the Board positions being presented to CASB centered on Local Control and State Assessment Program, Unique Differences Among School Districts and State Accreditation and Evidence of School Performance, School Finance, and Collection and Use of Data.

AYES: Mr. Donnell, Mrs. Hoopes, Ms. Montoya, Ms. Raiffie and Mr. Winslow
Motion carried 5-0

A complete copy of the Board's CASB position statement is included as a part of these minutes.

Mr. Winslow said he attended the last BOCES meeting for the year, noting Adams 14 would be leaving the group the end of the month. He said BOCES continues to be successful, thanks in part to Ms. Ciancio's leadership involvement.

Ms. Montoya asked how the fundraiser went for the recent MEF Sink One for Success. Mrs. Hoopes said she did not yet have a report from that event.

15.0 SCHOOL BOARD REMARKS

Mr. Donnell said he had attended the MEF fundraiser on Saturday and was impressed with how well it was put on, noting Hilary Sontag and her staff did a super job.

Ms. Raiffie read from her prepared statement and reiterated her position that the District needed to re-evaluate how effective its investments have been and what needs to be changed. She noted there should be a more controlled approach of measuring and evaluating if we are to expect larger gains. Ms. Raiffie asked that this topic be discussed in a study session, with the objective being to evaluate and implement a system focused on measuring the return on the public's investment in our kids.

Mr. Winslow thanked those present who regularly attended Board meetings. He noted the end of the year was a time to reflect on the accomplishments that had been made.

16.0 NEXT MEETING NOTIFICATION

The next regularly scheduled Board meeting will be at 6:00 p.m. on Tuesday, August 26, 2014, at the Administration Building.

17.0 ADJOURNMENT

Mr. Winslow said the Board and the Executive Team would be honoring Mr. Brown after the meeting.

The Board motioned to adjourn at 6:50 p.m.

_____
Kenneth Winslow, Board President

_____
Stephen Donnell, Board Secretary

Submitted by Anitra Rock, Recording Secretary for the Board of Education

Members of The Board of Education – Mapleton Public Schools met in study session at 5:30 p.m. on Monday, August 11, 2014, at the Administration Building Board Room.

Present: Ken Winslow – President
Karen Hoopes – Vice President
Steve Donnell – Secretary
Sheila Montoya – Treasurer
Jen Raiffie – Asst. Secretary/Treasurer

The purpose of the meeting was to discuss results of the phone survey conducted with the Mapleton community regarding perceptions of the school district. Representatives from Public Opinion Strategies and George K. Baum companies were present to help facilitate the discussion.

No official Board action was taken at the meeting.

_____
Kenneth Winslow, Board President

_____
Stephen Donnell, Board Secretary

Submitted by Anitra Rock, Recording Secretary for the Board of Education

Members of The Board of Education – Mapleton Public Schools met in study session at 5:30 p.m. on Tuesday, August 12, 2014, at the Administration Building Board Room.

Present: Ken Winslow – President
Karen Hoopes – Vice President
Steve Donnell – Secretary
Sheila Montoya – Treasurer
Jen Raiffie – Asst. Secretary/Treasurer

The purpose of the meeting was to review and discuss policies and procedures related to In-District Choice/Enrollment, Inter-District Choice/Enrollment, and Bid Procedures.

No official Board action was taken at the meeting.

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Kenneth Winslow, Board President

_____
Stephen Donnell, Board Secretary

Submitted by Anitra Rock, Recording Secretary for the Board of Education

Memo

TO: Charlotte Ciancio, Superintendent
FROM: Mike Crawford, Assistant Superintendent, Human Resources Services
DATE: August 21, 2014

Policy: Professional Staff Recruiting and Hiring, Policy GCE/GCF
Report Type: Decision Making (Consent)
SUBJECT: Personnel Action

Policy Wording: The Board of Education for Mapleton Public Schools directs the Superintendent to develop and maintain a recruitment program designed to attract and hold the best possible personnel.

Decision Requested: The Office of Human Resources recommends the following personnel information to be approved by Board Action at the regular meeting of August 26, 2014.

CLASSIFIED STAFF

NEW EMPLOYEES	POSITION/FACILITY	EFFECTIVE DATE	REASON
Allison, Brandon	Special Education Para/Meadow	08/11/2014	New Hire
Avila-Acevedo, Angie	Secretary/Adventure	08/01/2014	Re-Hire
Black, Jennifer	ECE Paraprofessional/Meadow	08/11/2014	New Hire
Cabreja, Carlos	Campus Supervisor/Skyview Campus	08/11/2014	New Hire
Castillo, Luz	ECE Paraprofessional/Adventure	08/12/2014	New Hire
Dimas, Monica	Classroom Para/Welby Montessori	08/11/2014	New Hire
Garcia, Silvia	Receptionist/Sub.Coordinator/Ad.Bldg.	06/30/2014	New Hire
Kier, Lori	Group Leader/Monterey	08/11/2014	New Hire
Marrujo, Celina	Sub. Nutrition Services Asst./District	06/05/2014	New Hire
Martin, Kimberly	ECE Paraprofessional/Explore	08/11/2014	New Hire
Mascarenas, Richelle	ECE Paraprofessional/Achieve	08/11/2014	New Hire
Osmus, Michael	Special Education Para/Meadow	08/11/2014	New Hire
Painter, Jessica	Technology Paraprofessional/Achieve	08/11/2014	Re-Hire
Prybylski, Anna	Special Education Para/Adventure	08/11/2014	New Hire
Todd, Jessica	Instructional Para/Achieve	08/11/2014	New Hire
Urbina, Lee Ann	Instructional Para/Valley View	08/11/2014	New Hire

RESIGNATIONS/TERM.	POSITION/FACILITY	EFFECTIVE DATE	REASON
Bouy, Erica	Instructional Para/Welby	06/10/2014	Resignation
Bitjutskih, Jennifer	Bus Driver/Transportation	08/07/2014	Resignation
Candelaria, Eric	Catering Asst./Nutrition Services	06/30/2014	Reduction in Force
Clements, Mikhaila	Special Education Para./York	06/30/2014	Resignation
Fast, Shannon	Bus Driver/Transportation	08/07/2014	Resignation
Hagerman, Penny	Instructional Para/Meadow	08/11/2014	Resignation
Knowles, Mickie	Bus Driver/Transportation	07/03/2014	Resignation
Newkirk, Thomas	Special Education Para./Meadow	06/10/2014	Resignation
Padilla, Maria	Nutrition Services Asst./Adventure	07/21/2014	Resignation
Palmer, Lori	Instructional Para/Welby	08/07/2014	Resignation

CLASSIFIED REQUESTS

Francisco Arenas, Lead Custodian in Operations, is requesting a Family Leave of Absence from July 10, 2014 through July 24, 2014.

Boney Garcia, Lead Custodian in Operations, is requesting a Family Leave of Absence from August 18, 2014 through September 1, 2014.

Patricia Slis, Bus Paraprofessional in Transportation, is requesting a Family Leave of Absence from August 18, 2014 through September 11, 2014.

Denise Perea, Bus Paraprofessional in Transportation, is requesting a maternity leave of absence from August 11, 2014 through October 31, 2014.

Darron Perlmutter, Lead mechanic for the District, is requesting to retire effective June 30, 2014, and transition during the 2014 – 2015 school year.

CERTIFIED STAFF

NEW EMPLOYEES	POSITION/FACILITY	EFFECTIVE DATE	REASON
Abreo, Marisa	Primary/GLA	08/11/2014	Re-Hire
Anderson, Erica	2nd Grade/Achieve	08/11/2014	Re-Hire
Andreu, Patricia	Spanish/York	08/11/2014	New Hire
Arany, Kara	Children House/Welby	08/11/2014	New Hire
Carney, Quinn	1st/Valley View	08/11/2014	New Hire
Clark, Brianna	Science Education/MESA	08/11/2014	New Hire
Council, Katy	5th/Clayton	08/11/2014	New Hire
DeJongh, Matthias	Math/Academy	08/11/2014	New Hire
Dimichele, Carlen	Language Arts/Valley View	08/11/2014	New Hire
Dodge, Karen	7th/8th Language Arts/Achieve	08/11/2014	New Hire
Evans, Rachel	MS Math/Meadow	08/11/2014	New Hire
Ewer, Heather	Band/Performing Arts	08/11/2014	New Hire
Frye, Rebecca	Kindergarten/Clayton	08/11/2014	New Hire
Hartman, Wendy	Special Education/York	08/11/2014	New Hire
Hasiba, Lina	HS Math/Achieve	08/11/2014	New Hire
Heller, Angela	Primary Classroom/Adventure	08/11/2014	New Hire
Hibberd, Nicole	Music/Clayton	08/11/2014	New Hire
Hill, Gregory	Language Arts Advisor/MEC	08/11/2014	New Hire
Hillard, Abbie	Interventionist/Monterey	08/11/2014	New Hire
Hoffman, Sarah	7th/8th Lang. Arts/Monterey	08/11/2014	New Hire
Houck, Elyse	MS Science/MESA	08/11/2014	New Hire
Huster, Michelle	.5 Music/Perf. Arts/York	08/11/2014	New Hire
Irelan, Jennifer	HS English/MESA	08/11/2014	New Hire
Johnson, Cody	Adventure Fitness/Academy	08/11/2014	New Hire
Johnson, Kristine	Primary/GLA	08/11/2014	New Hire
Kerr, Tiffany	.6 PSOC/MESA	08/11/2014	New Hire
Ketler, Kortnie	6th grade/Welby	08/12/2014	New Hire
Klein, Robert	Math/Valley View	08/11/2014	New Hire
Kuncheria, Thomas	Social Studies/GLA	08/11/2014	New Hire
Kunk, Jason	HS Art/MESA	08/11/2014	New Hire
Kuo, Annie	6th/Monterey	08/11/2014	New Hire
Lam, Elise	School Psychologist/District	08/11/2014	New Hire
Lawton, Philip	MS English/MESA	08/11/2014	New Hire
Lewis, Justin	Music/York	08/11/2014	New Hire
Lineham, Margaret	1st/2nd/Monterey	08/11/2014	New Hire
Lisman, Arleeta	Math/York	08/11/2014	New Hire
Luthye, Ashley	MS Science/MESA	08/11/2014	New Hire
Manning, Leda	5th/Achieve	08/11/2014	New Hire
Marchi, Sara	5th/Valley View	08/11/2014	New Hire
McCauley, Jennifer	Choir/Performing Arts	08/11/2014	New Hire
McMillan, Kelsey	.8 SRRC Teacher/SRRC	08/11/2014	Re-Hire
McWalter, Meghan	Language Arts advisor/MEC	08/12/2014	New Hire
Miner, Jonathan	Art/Meadow	08/11/2014	New Hire
Moss, Melinda	Science/GLA	08/11/2014	New Hire
Navarro, Patrisia	Spanish/York	08/11/2014	New Hire
Olsen, Jennifer	Lang. Arts Advisor/MEC	08/11/2014	New Hire

Oltman, Darlena	6th/Valley View	08/11/2014	New Hire
Orr, Keegan	7th/8th Grade Math/Monterey	08/11/2014	New Hire
Parsons, Amee	Primary/Valley View	08/11/2014	New Hire
Pehoviack, Katherine	STARS/Achieve	08/11/2014	New Hire
Phillips, Jessica	4th/Clayton	08/11/2014	Re-Hire
Piankoska, Nataliia	Intervention/Clayton	08/11/2014	New Hire
Pitts, Teresa	Special Education/Valley View	08/11/2014	New Hire
Prince, Molly	4th/Adventure	08/11/2014	Re-Hire
Quayle, Carolyn	PSOC/Global Leadership	08/11/2014	New Hire
Richardson, Samantha	6th/Achieve	08/11/2014	New Hire
Ryan, Alyson	5th/York	08/11/2014	New Hire
Sands, Molly	Kindergarten/Meadow Community	08/11/2014	New Hire
Sigler, Korbi	3rd/Monterey	08/11/2014	New Hire
Smith, Cheryl	Intervention/Clayton	08/11/2014	New Hire
Staniszewski, Andrew	Assistant Director/Global Leadership	08/11/2014	New Hire
Stevens, Brian	Science/Valley View	08/11/2014	New Hire
Tillson, Tracy	Special Education/York	08/11/2014	New Hire
Trefny, Jennifer	School Psychologist/District	08/11/2014	New Hire
Velasco, Veronica	Math/Academy	08/11/2014	New Hire
Wall, Kathryn	Special Education/Adventure	08/11/2014	New Hire
Webster, Allison	Lang. Art/Social Studies/York	08/11/2014	New Hire
Wodyka, Rachel	HS Science/MESA	08/11/2014	New Hire
Wolcott, Heather	Interventionist/Welby	08/11/2014	New Hire

RESIGNATIONS/TERM.	POSITION/FACILITY	EFFECTIVE DATE	REASON
Bailey, Katie	PSOC/MESA	06/10/2014	Resignation
Bennett, Diane	ELL/Monterey	07/21/2014	Resignation
Coleman, Elizabeth	5th/York International	06/23/2014	Resignation
Heitmann, Ellen	Math/Monterey	07/30/2014	Resignation
Holmquest, Michael	Science/MEC	07/01/2014	Resignation
Lowe, Tamra	Special Education/Meadow	06/10/2014	Resignation
Oliver, Cynthia	Special Education/York	07/30/2014	Resignation
Quinty, Emily	HS Science/MESA	06/26/2014	Resignation
Stambaugh, Nicole	Language Arts/Monterey	07/21/2014	Resignation
Stewart, Rebecca	Math/York	07/31/2014	Resignation
Weisfield, Jaqueline	Instructional Guide/MEC	07/30/2014	Resignation

CERTIFIED REQUESTS

Katie Covino, Speech Language Pathologist at Meadow and Achieve, is requesting a maternity leave of absence beginning September 23, 2014 through January 12, 2015.

Sarah Dickey, Special Education Teacher at Achieve, is requesting a maternity leave of absence beginning August 11, 2014 through October 3, 2014.

Marcia Ham, Interventionist at Achieve, is requesting to retire effective July 29, 2014.

Sarah Meier, Intervention Teacher at Monterey, is requesting a maternity leave of absence beginning August 11, 2014 through November 10, 2014.

Ben Schneider, Language Arts Teacher at MEC, is requesting a paternity leave of absence beginning September 12, 2014 through September 25, 2014.

SUBSTITUTE TEACHERS

ADDITIONS	**DELETIONS**

MAPLETON PUBLIC SCHOOLS
ADAMS COUNTY SCHOOL DISTRICT NO 1
REVENUES & EXPENDITURES

GENERAL FUND

	Period* Jul 1 - Jul 31	Year to Date** 2014-15	Budget*** 2014-15
REVENUES			
Total Local Revenue	92,766	92,766	19,717,610
Total Intermediate Revenue	0	0	3,694
Total County Revenue	0	0	0.00
Total State Revenue	3,834,752	3,834,752	47,830,283
Total Federal Revenue	0	0	1,255,656
Total Transfers	(400,000)	(400,000)	(3,271,514)
Total Loan Revenue			0
Total General Fund Revenue	3,527,518	3,527,518	65,535,729
EXPENDITURES			
Total Salaries	2,566,226	2,566,226	32,992,919
Total Benefits	711,242	711,242	9,437,626
Total Purchased Professional Services	44,981	44,981	8,521,051
Total Purchased Property Services	205,480	205,480	1,317,252
Total Other Purchased Services	1,361,667	1,361,667	1,391,835
Supplies & Materials	13,791	13,791	13,001,607
Property	(1,936)	(1,936)	89,073
Other Objects	730	730	77,477
Other Uses of Funds	0	0	25,063
Other	0	0	
Total General Fund Expenditures	4,902,181	4,902,181	66,853,903
Beginning Fund Balance		6,564,480	
Fund Balance Year to Date		5,189,817	

* Revenue and Expenditures for the month.
**Revenue and Expenditures from July 1, 2014
*** Based on Original FY 2015 Budget

MAPLETON PUBLIC SCHOOLS
ADAMS COUNTY SCHOOL DISTRICT NO 1
REVENUES & EXPENDITURES

GENERAL FUND

	Percent of 2014-15	Prior Year to Date 2013-14	Percent of 2013-14
REVENUES			
Total Local Revenue	0.47%	69,493	0.36%
Total Intermediate Revenue	0.00%	0	0.00%
Total County Revenue	0.00%	0	0.00%
Total State Revenue	8.02%	3,043,867	7.30%
Total Federal Revenue	0.00%	0	0.00%
Total Transfers	12.23%	(340,000)	12.82%
Total Loan Revenue	0.00%	0	0.00%
Total General Fund Revenue	5.38%	2,773,360	4.67%
EXPENDITURES			
Total Salaries	7.78%	2,433,026	7.50%
Total Benefits	7.54%	656,055	7.08%
Total Purchased Professional Services	0.53%	20,149	0.30%
Total Purchased Property Services	15.60%	141,851	10.82%
Total Other Purchased Services	97.83%	966,772	74.11%
Supplies & Materials	0.11%	16,409	0.16%
Property	-2.17%	425	0.29%
Other Objects	0.94%	20,314	26.28%
Other Uses of Funds	0.00%	0	0.00%
Other	0.00%	0	0.00%
Total General Fund Expenditures	7.33%	4,255,002	6.91%

MAPLETON PUBLIC SCHOOLS
ADAMS COUNTY SCHOOL DISTRICT NO 1
REVENUES & EXPENDITURES

OTHER FUNDS

	Period* Jul 1 - Jul 31	Year to Date** 2014-15	Budget*** 2014-15
REVENUES			
CPP/Preschool Fund			1,500,439
Governmental Grants Fund	95,000	95,000	1,924,025
Capital Reserve Fund	2,947	2,947	1,659,025
Insurance Reserve Fund	457,965	457,965	458,025
Bond Redemption Fund			4,539,542
Food Service Fund			2,067,571
Building Fund			0
Total Revenue, Other Funds	555,912	555,912	12,148,627
EXPENDITURES			
CPP/Preschool Fund	107,542	107,542	1,548,747
Governmental Grants Fund	132,667	132,667	1,924,025
Capital Reserve Fund	202,050	202,050	1,759,605
Insurance Reserve Fund	392,278	392,278	412,748
Bond Redemption Fund	0	0	8,206,411
Food Service Fund	117,988	117,988	2,527,191
Building Fund			
Total Expenditures, Other Funds	952,525	952,525	16,378,726

* Revenue and Expenditures for the month.
**Revenue and Expenditures from July 1, 2014
*** Based on Original FY 2015 Budget

MAPLETON PUBLIC SCHOOLS
ADAMS COUNTY SCHOOL DISTRICT NO 1
REVENUES & EXPENDITURES

OTHER FUNDS

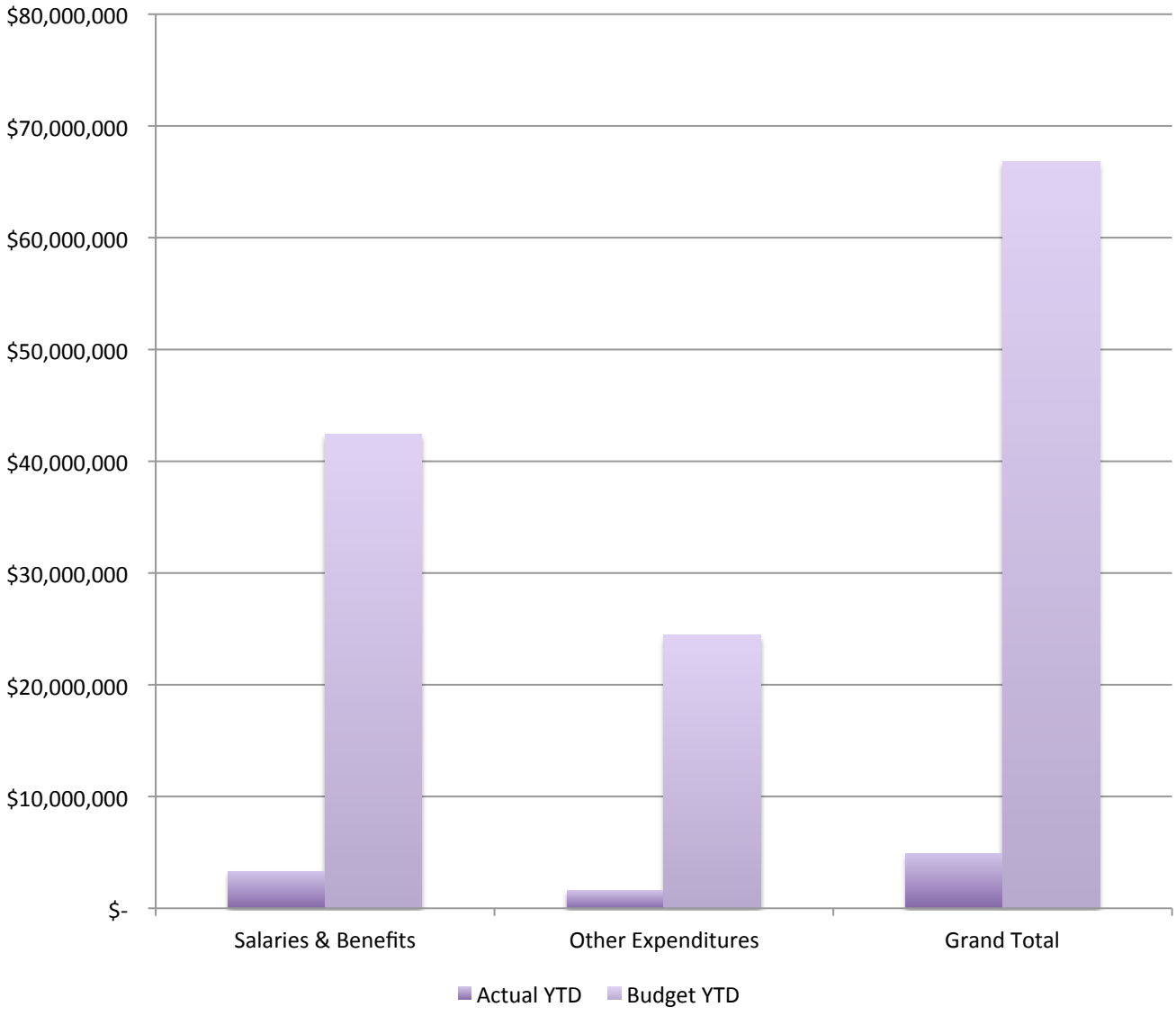
	Percent of 2014-15	Prior Year to Date 2013-14	Percent of 2013-14
REVENUES			
CPP/Preschool Fund	0.00%	31	0.00%
Governmental Grants Fund	0.00%	38,375	1.03%
Capital Reserve Fund	0.18%	42	0.00%
Insurance Reserve Fund	99.99%	340,016	99.98%
Bond Redemption Fund	0.00%	0	0.00%
Food Service Fund	0.00%	26	0.00%
Buidling Fund	0.00%	0	#DIV/0!
Total Revenue, Other Funds	4.58%	378,489	1.86%
EXPENDITURES			
CPP/Preschool Fund	6.94%	103,550	7.12%
Governmental Grants Fund	0.00%	146,152	3.94%
Capital Reserve Fund	11.48%	346,345	10.43%
Insurance Reserve Fund	95.04%	443,816	88.21%
Bond Redemption Fund	0.00%	0	0.00%
Food Service Fund	4.67%	117,348	4.53%
Building Fund	0.00%	0	0.00%
Total Expenditures, Other Funds	5.82%	1,157,210	4.51%

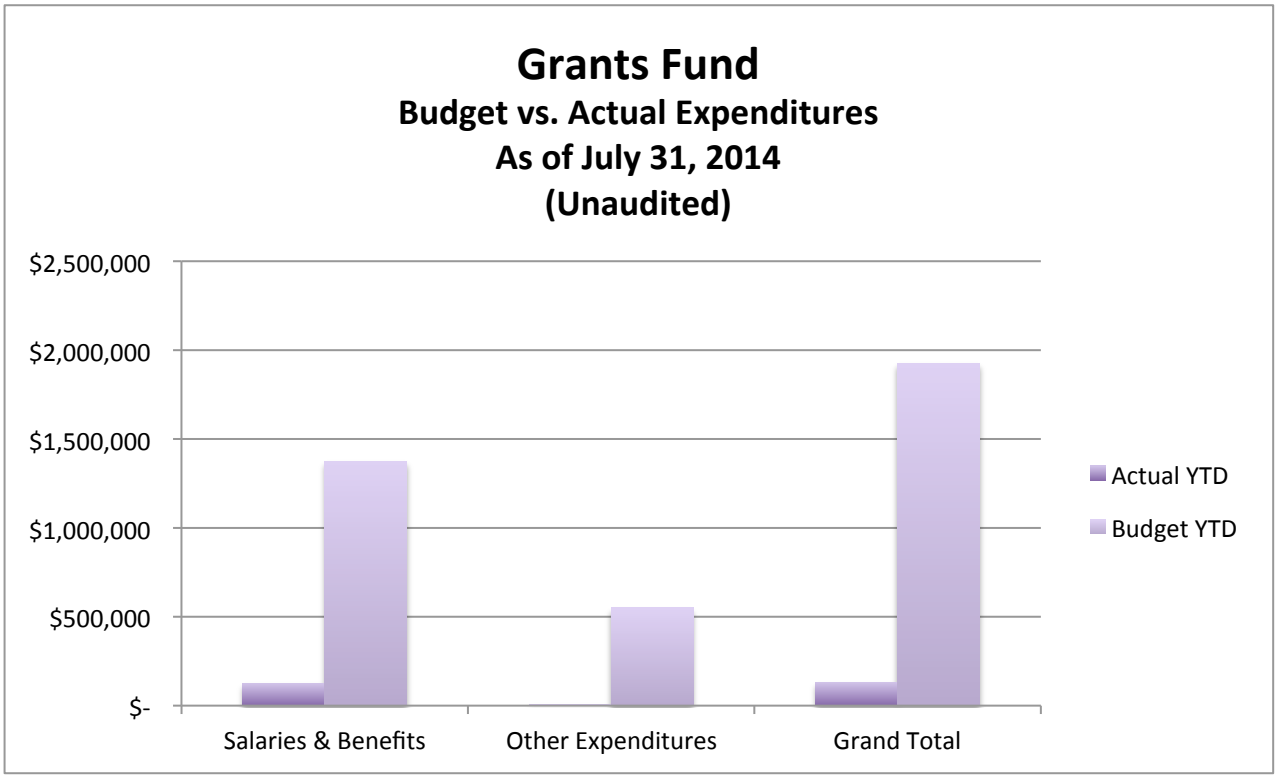
Executive Financial Summary

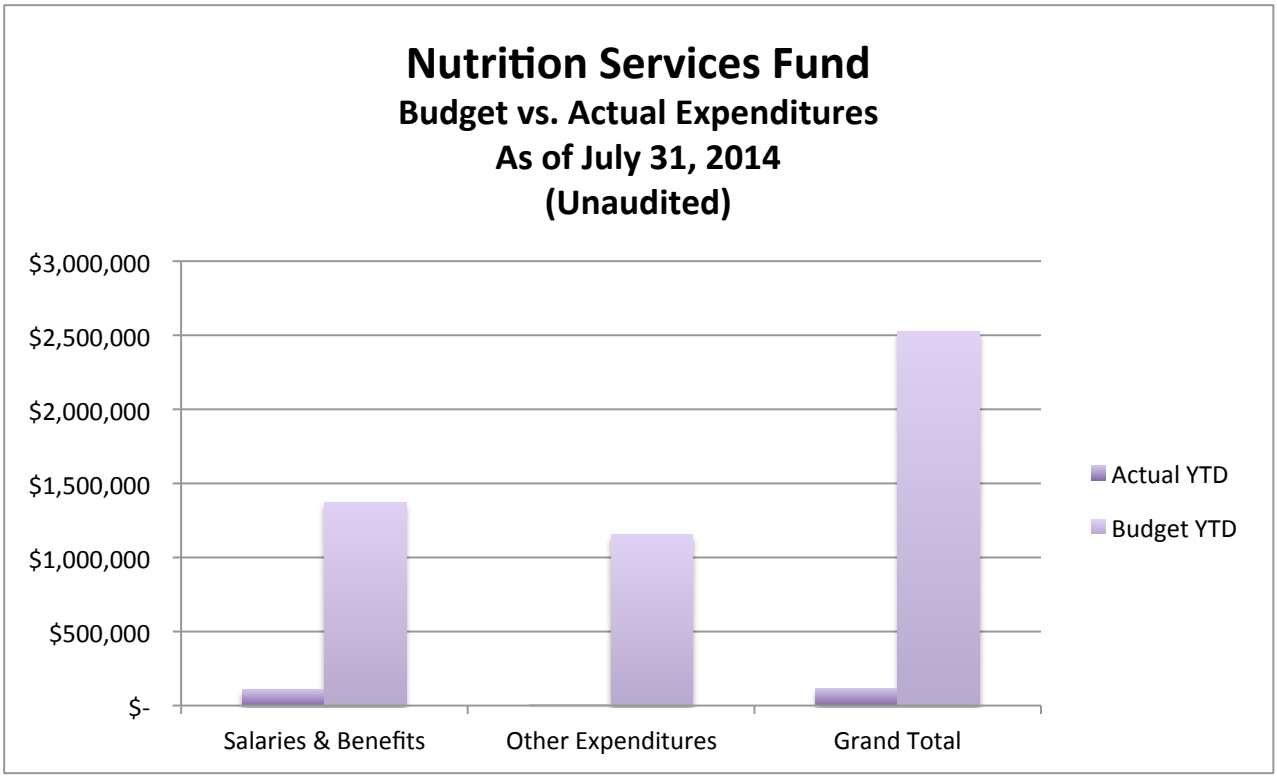
General Fund Unaudited Expenditures

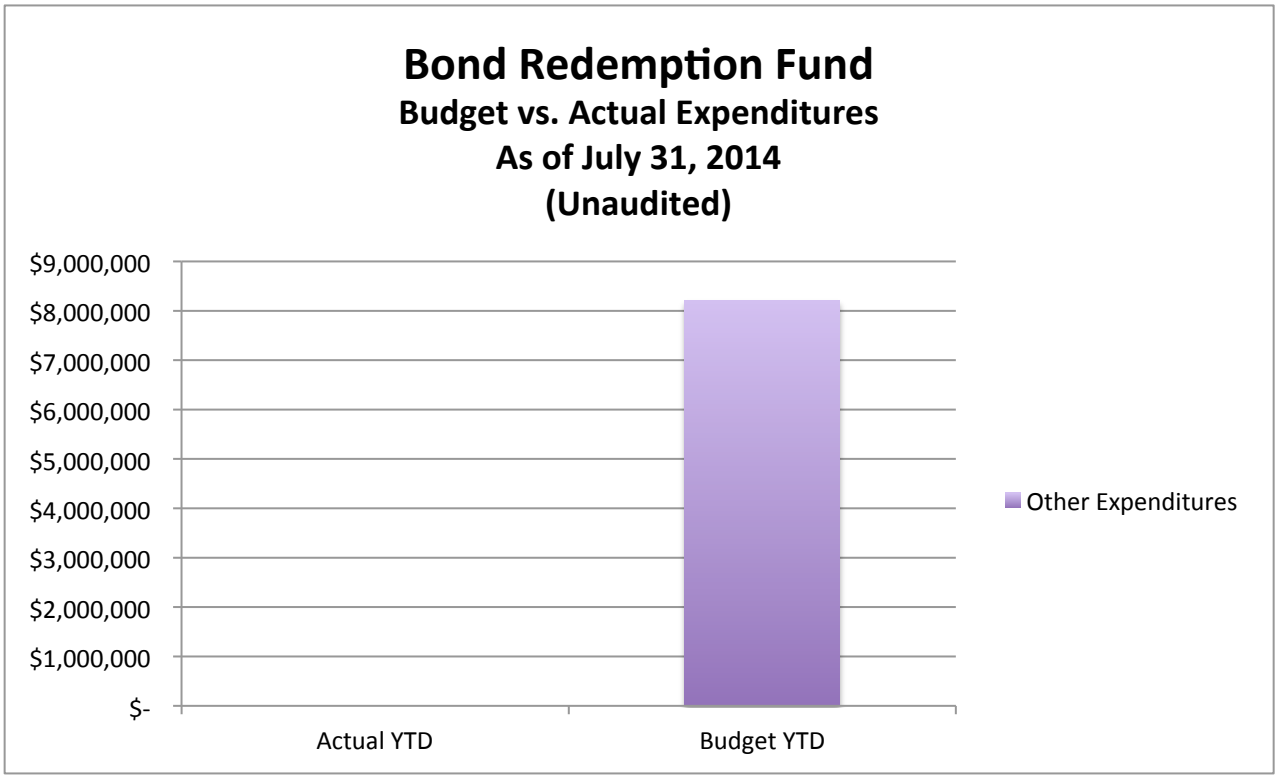
Budget vs. Actual

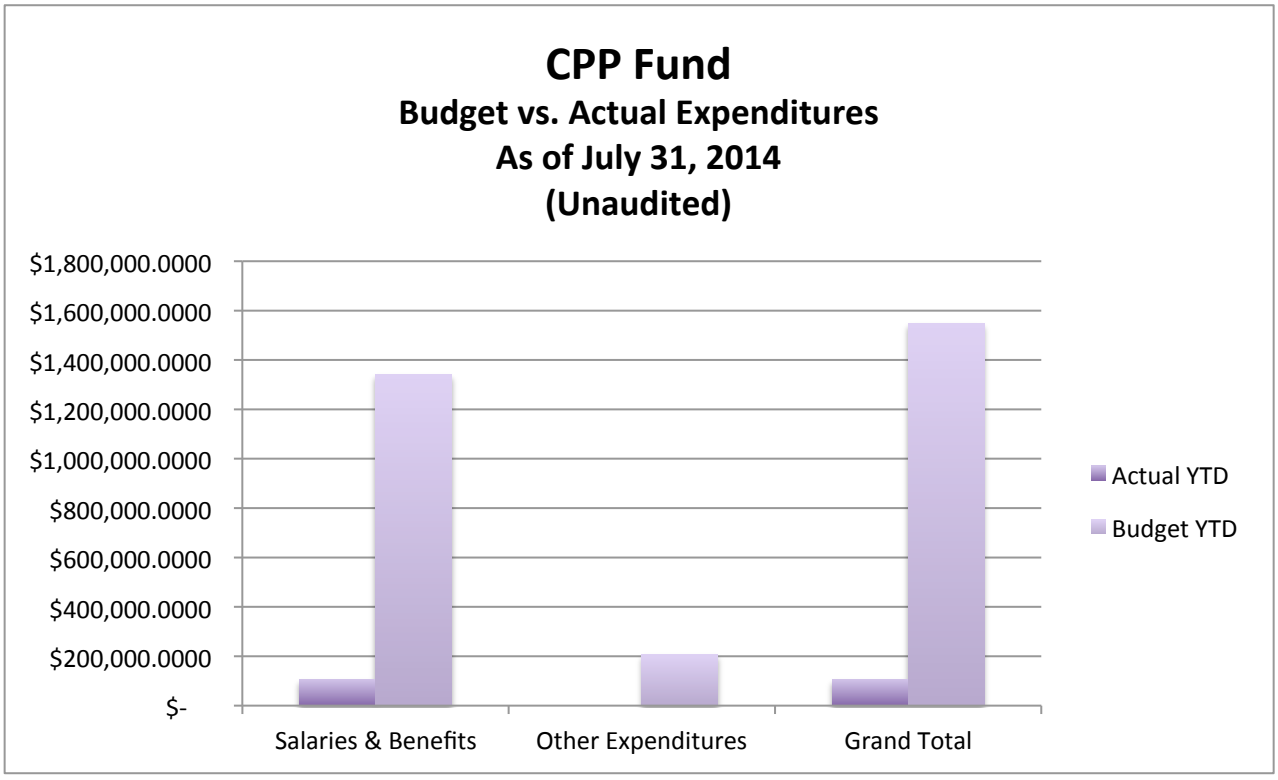
As of July 31, 2014

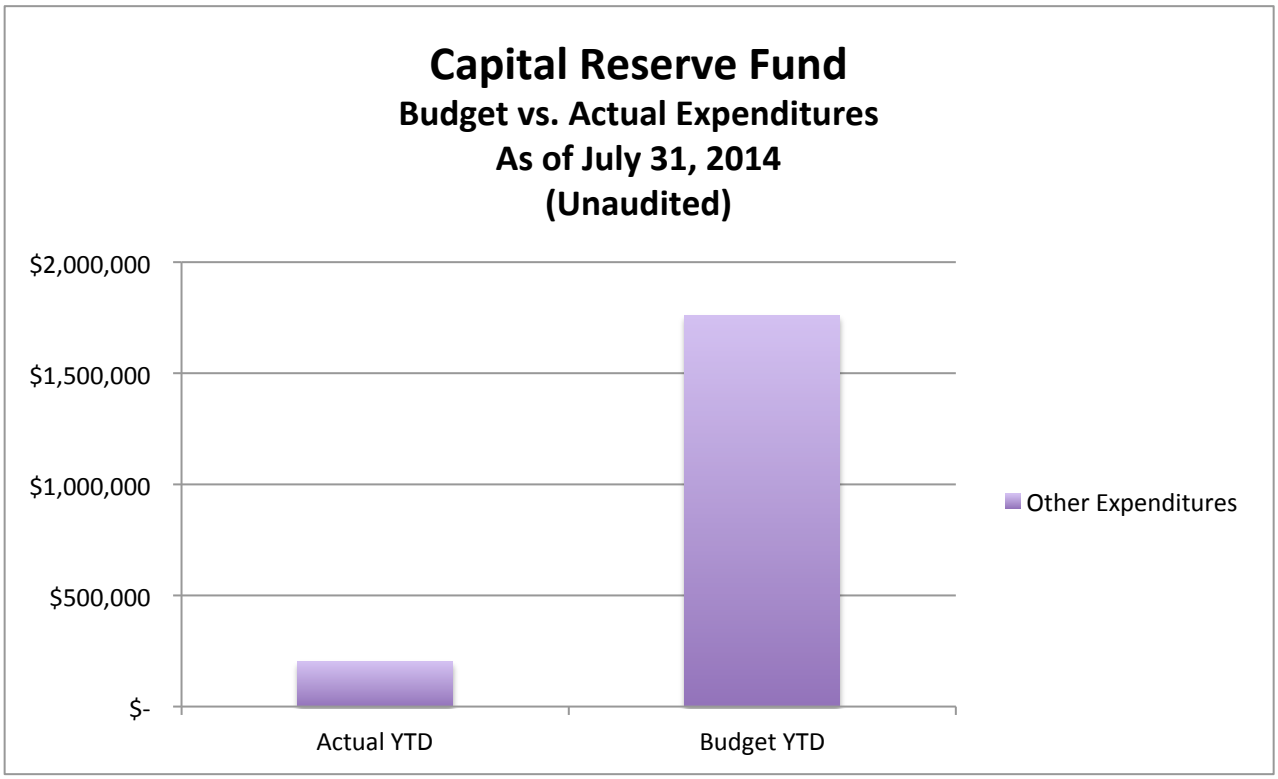


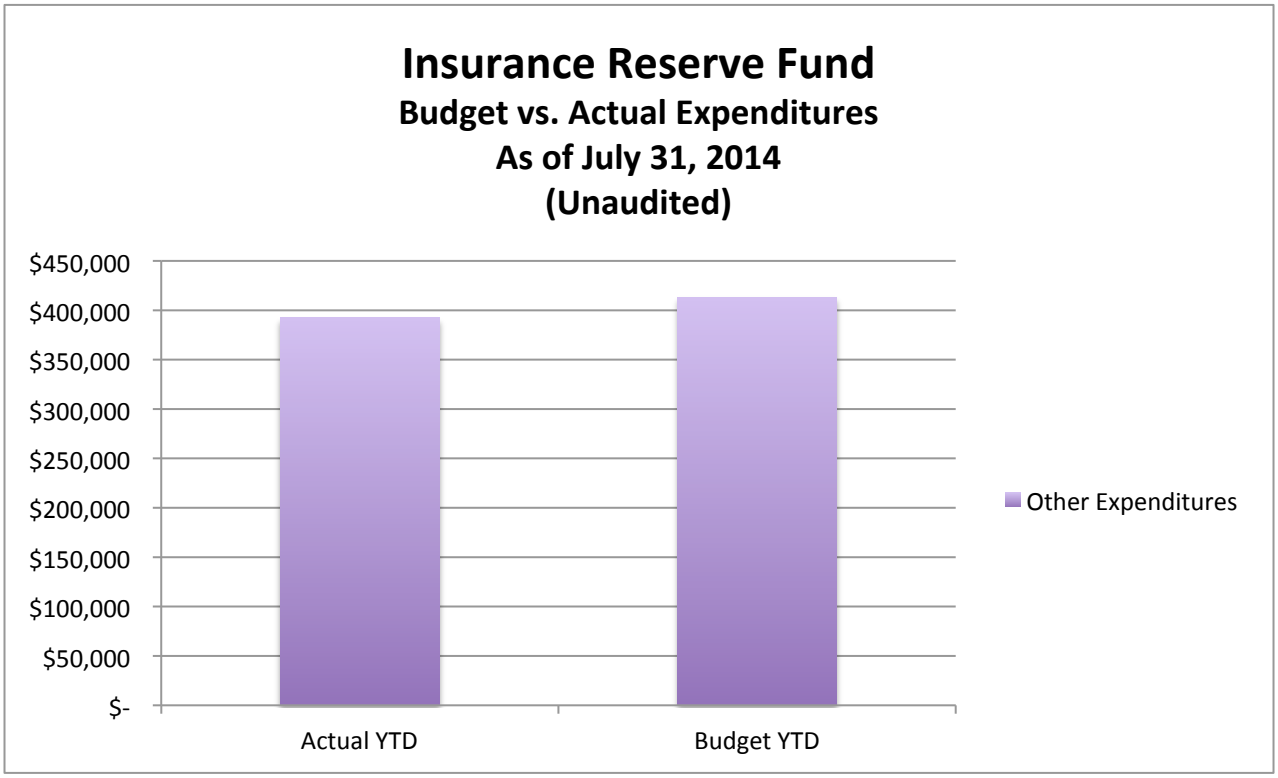

Grants Fund
Budget vs. Actual Expenditures
As of July 31, 2014
(Unaudited)
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$-
Salaries & Benefits
Other Expenditures
Grand Total
Actual YTD
Budget YTD

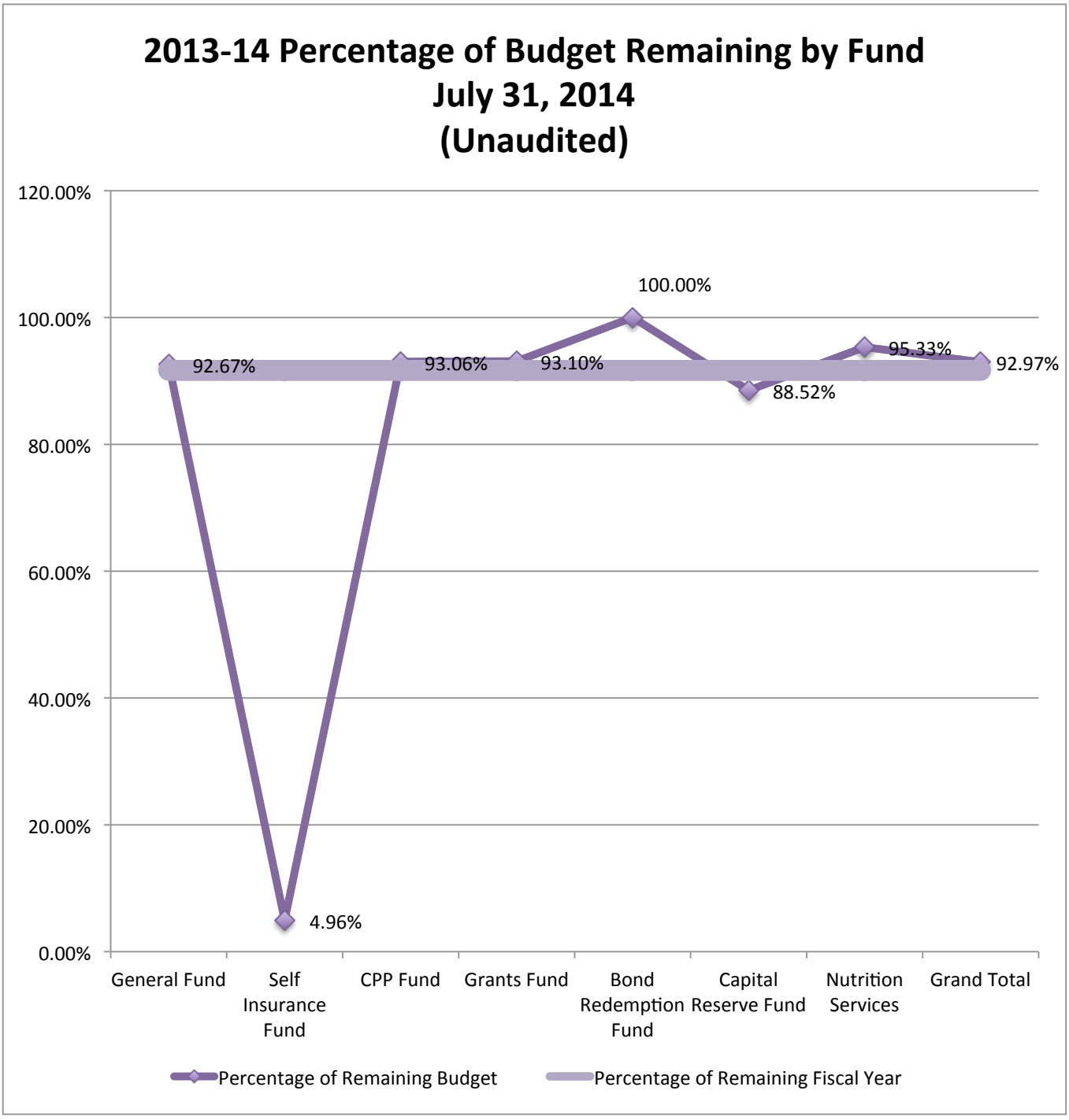

Nutrition Services Fund
Budget vs. Actual Expenditures
As of July 31, 2014
(Unaudited)
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$-
Salaries & Benefits
Other Expenditures
Grand Total
Actual YTD
Budget YTD


Bond Redemption Fund
Budget vs. Actual Expenditures
As of July 31, 2014
(Unaudited)
$9,000,000
$8,000,000
$7,000,000
$6,000,000
$5,000,000
$4,000,000
$3,000,000
$2,000,000
$1,000,000
$-
Actual YTD
Budget YTD
Other Expenditures


CPP Fund
Budget vs. Actual Expenditures
As of July 31, 2014
(Unaudited)
$1,800,000.0000
$1,600,000.0000
$1,400,000.0000
$1,200,000.0000
$1,000,000.0000
$800,000.0000
$600,000.0000
$400,000.0000
$200,000.0000
$-
Salaries & Benefits
Other Expenditures
Grand Total
Actual YTD
Budget YTD


Capital Reserve Fund
Budget vs. Actual Expenditures
As of July 31, 2014
(Unaudited)
$2,000,000
$1,500,000
$1,000,000
$500,000
$-
Actual YTD
Budget YTD
Other Expenditures


Insurance Reserve Fund
Budget vs. Actual Expenditures
As of July 31, 2014
(Unaudited)
$450,000
$400,000
$350,000
$300,000
$250,000
$200,000
$150,000
$100,000
$50,000
$-
Actual YTD
Budget YTD
Other Expenditures


2013-14 Percentage of Budget Remaining by Fund
July 31, 2014
(Unaudited)
120.00%
100.00%
80.00%
60.00%
40.00%
20.00%
0.00%
92.67%
4.96%
93.06%
93.10%
100.00%
88.52%
95.33%
92.97%
General Fund
Self Insurance Fund
CPP Fund
Grants Fund
Bond Redemption Fund
Capital Reserve Fund
Nutrition Services
Grand Total
Percentage of Remaining Budget
Percentage of Remaining Fiscal Year

Mapleton Public Schools

Balance Sheet Summary

	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 10	**GENERAL FUND**				
	10-000-00-0000-8101-000-0000-00-5 Cash-US Bank	.00	640,646.48	640,646.48	640,646.48
	10-000-00-0000-8101-000-0000-02-5 Cash-North Valley Bank	.00	.00	.00	.00
	10-000-00-0000-8101-000-0000-03-5 Payroll Acct-US Bank	.00	-1,994,795.11	-1,994,795.11	-1,994,795.11
	10-000-00-0000-8103-000-0000-01-5 Petty Cash-SKV Academy	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-02-5 Petty Cash-FREC	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-03-5 Petty Cash-MESA	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-04-5 Petty Cash-NORTH VALLEY SYA	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-05-5 Petty Cash-Explore Elem	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-08-5 Petty Cash-Support Service	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-11-5 Petty Cash-Achieve	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-12-5 Petty Cash-Adventure	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-13-5 Petty Cash-Clayton Partnership	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-14-5 Petty Cash-Enrichment	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-15-5 Petty Cash-Valley View	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-16-5 Petty Cash-Highland	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-17-5 Petty Cash-Meadow Community	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-19-5 Petty Cash-Preschool	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-21-5 Petty Cash-York Intl	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-31-5 Petty Cash-Skyview High School	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-32-5 Petty Cash-Skyview Athletics	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-35-5 Petty Cash-Mapleton Prep	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-36-5 Petty Cash-GLA	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-46-5 Petty Cash-Media Services	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-48-5 Petty Cash-Instr/Curriculum	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-50-5 Petty Cash-Public Relations	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-51-5 Petty Cash-Technology	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-53-5 Petty Cash-Off/Supt	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-57-5 Petty Cash-Staff Development	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-59-5 Petty Cash-Administration Office	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-61-5 Petty Cash-Finance Office	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-62-5 Petty Cash-Fin/Central	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-65-5 Petty Cash-Transportation	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-66-5 Petty Cash-Maintenance	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-67-5 Petty Cash-Custodial	.00	.00	.00	.00
	10-000-00-0000-8111-000-0000-01-5 Investment-ColoTrust	.00	-400,000.00	-400,000.00	-400,000.00
	10-000-00-0000-8111-000-0000-04-5 US Bank COPS Reserve	.00	.00	.00	.00
	10-000-00-0000-8111-000-0000-08-5 Wells Fargo TAN Loan	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-37-5 NVYAS Petty Cash	.00	.00	.00	.00

	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 10	**GENERAL FUND**				
	10-000-00-0000-8121-000-0000-00-5 Property Taxes Receivable	.00	-91,346.25	-91,346.25	-91,346.25
	10-000-00-0000-8122-000-0000-00-5 Allow Uncollect Property Tax	.00	.00	.00	.00
	10-000-00-0000-8141-000-0000-01-5 Due from Intergovernmental	.00	.00	.00	.00
	10-000-00-0000-8141-000-0000-03-5 Due from State Gov't	.00	.00	.00	.00
	10-000-00-0000-8141-000-3120-03-5 Accounts Receivable Voc Ed	.00	.00	.00	.00
	10-000-00-0000-8153-000-0000-01-5 Accounts Receivable	.00	-46,859.10	-46,859.10	-46,859.10
	10-000-00-0000-8153-000-0000-02-5 Accounts Receivable-Retired	.00	-803.93	-803.93	-803.93
	10-000-00-0000-8153-000-0000-03-5 Accounts Receivable-Employees	.00	.00	.00	.00
	10-000-00-0000-8153-000-0000-04-5 Accounts Receivable-BOCES	.00	.00	.00	.00
	10-000-00-0000-8181-000-0000-00-5 Prepaid Expenes	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-18-5 Petty Cash-Monterey Community	.00	.00	.00	.00
	10-000-00-0000-8153-000-0000-73-5 P-Card Receivable from ECPAC	.00	-9.95	-9.95	-9.95
	10-000-00-0000-8153-000-0000-74-5 P-Card Receivable from Student Acts	.00	-3,523.85	-3,523.85	-3,523.85
	10-000-95-0000-8142-000-4010-00-5 Consolidated Title I Receivable	.00	.00	.00	.00
	10-000-95-0000-8142-000-4010-01-5 Title I A/R Neighboring Schools	.00	.00	.00	.00
	10-000-95-0000-8142-000-4389-00-5 Consolidated Federal ARRA Receivable	.00	.00	.00	.00
	10-519-00-0000-8141-000-0000-00-5 AFROTC Reimburseable A/R	.00	.00	.00	.00
	10-000-00-0000-8132-000-0000-18-5 Due To/From Insurance Reserve Fund	.00	.00	.00	.00
	10-000-00-0000-8132-000-0000-19-5 Due To/From C.P.P. Fund	.00	107,541.59	107,541.59	107,541.59
	10-000-00-0000-8132-000-0000-21-5 Due To/From Food Service Fund	.00	107,831.88	107,831.88	107,831.88
	10-000-00-0000-8132-000-0000-22-5 Due To/From Gov't Grants Fund	.00	125,642.09	125,642.09	125,642.09
	10-000-00-0000-8132-000-0000-31-5 Due To/From Bond Redemption Fund	.00	.00	.00	.00
	10-000-00-0000-8132-000-0000-41-5 Due to / From bldg fund	.00	.00	.00	.00
	10-000-00-0000-8132-000-0000-43-5 Due To/From Capital Reserve Fund	.00	.00	.00	.00
	Total Assets	**.00**	**-1,555,676.15**	**-1,555,676.15**	**-1,555,676.15**

	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 10	**GENERAL FUND**				
	10-000-00-0000-7421-000-0000-00-5 Accounts Payable	.00	-10,951.60	-10,951.60	-10,951.60
	10-000-00-0000-7421-000-0000-01-5 Prior Yrs Accounts Payable	.00	-145,815.53	-145,815.53	-145,815.53
	10-000-00-0000-7461-000-0000-00-5 Accrued Wages and Benefits	.00	.00	.00	.00
	10-000-00-0000-7461-000-0000-01-5 Accrued Salaries-Summer Payment	.00	.00	.00	.00
	10-000-00-0000-7461-000-0000-02-5 Accrued PERA-Summer Payment	.00	.00	.00	.00
	10-000-00-0000-7461-000-0000-03-5 Accrued Vacation	.00	.00	.00	.00
	10-000-00-0000-7461-000-0000-04-5 Accrued Early Retirement	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-00-5 Due to State Gov't	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-01-5 Payable-PERA	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-02-5 Payable-Federal Tax W/H	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-03-5 Payable-State Tax W/H	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-05-5 Payable-Kaiser	.00	-8,610.49	-8,610.49	-8,610.49
	10-000-00-0000-7471-000-0000-06-5 Payable-Disab Adm/Class	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-07-5 Payable-Executive Services	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-08-5 Payable-MEA Dues	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-09-5 Payable-Food Service Dues	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-10-5 Payable-Credit Union	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-11-5 Payable-Pace Dues	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-12-5 Payable-Group Life	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-13-5 Payable-Tax Sheltered Annuities	.00	397.28	397.28	397.28
	10-000-00-0000-7471-000-0000-14-5 Payable-United Way	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-15-5 Payable-Medicare	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-16-5 Payable-CCSEA	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-17-5 Payable CASE Life	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-18-5 Payable-PERA Survivor Insurance	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-19-5 Payable-CASE Dues	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-20-5 Payable-Cancer Care	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-21-5 Payable-Executive Svcs Life	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-22-5 Payable-Garnishment W/H	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-23-5 Payable-Dental	.00	-16,467.22	-16,467.22	-16,467.22
	10-000-00-0000-7471-000-0000-24-5 Payable-Vision-VSP	.00	-61.48	-61.48	-61.48
	10-000-00-0000-7471-000-0000-25-5 Payable-Clearing Account/Health Svcs	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-26-5 Payable-Mapleton Education Foundatior	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-27-5 Payable-Life Non-Cash	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-28-5 Payable-Long Term Hlth	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-29-5 Payable-Disab Certified	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-30-5 AFLAC - FSA	.00	-2,664.64	-2,664.64	-2,664.64
	10-000-00-0000-7471-000-0000-31-5 Payable-Dependant Care & Health FSAs	.00	2,664.64	2,664.64	2,664.64

	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 10	**GENERAL FUND**				
	10-000-00-0000-7471-000-0000-32-5 Alternative License	.00	495.80	495.80	495.80
	10-000-00-0000-7471-000-0000-33-5 Preschool & Daycare Tutition	.00	.00	.00	.00
	10-000-00-0000-7481-000-0000-00-5 Deferred Revenue	.00	.00	.00	.00
	10-661-00-0000-7421-000-0000-00-5 Great Colorado Payback Payable	.00	.00	.00	.00
	10-000-95-0000-7482-000-4010-00-5 Title I Deferred Revenue	.00	.00	.00	.00
	Total Liabilities	**.00**	**-181,013.24**	**-181,013.24**	**-181,013.24**
	10-000-00-0000-6720-000-0000-00-5 Restricted for Debt Service	.00	.00	.00	.00
	10-000-00-0000-6750-000-0000-00-5 Committed Fund Balance	.00	.00	.00	.00
	10-000-00-0000-6721-000-0000-00-5 Restricted for Tabor 3% Reserve	.00	.00	.00	.00
	10-000-00-0000-6722-000-0000-00-5 Restricted for Multi-Yr Contracts	.00	.00	.00	.00
	10-000-00-0000-6760-000-0000-00-5 Assigned fund balance	.00	.00	.00	.00
	10-000-00-0000-9330-000-0000-00-5 Financial Crisis Restricted Reserve	.00	.00	.00	.00
	10-000-00-0000-6775-000-0000-00-5 Budgeted Fund Balance	-3,683,374.00	2,365,200.00	2,365,200.00	-1,318,174.00
	10-000-00-0000-6770-000-0000-00-5 Unassigned fund balance	.00	.00	.00	.00
	Total Equity	**-3,683,374.00**	**2,365,200.00**	**2,365,200.00**	**-1,318,174.00**
	10-000-00-0000-6780-000-0000-00-5 Estimated Revenues	-65,535,729.00	.00	.00	-65,535,729.00
	10-000-00-0000-6781-000-0000-00-5 Revenue Control	.00	3,527,518.03	3,527,518.03	3,527,518.03
	10-000-00-0000-6782-000-0000-00-5 Appropriations	69,219,103.00	-2,365,200.00	-2,365,200.00	66,853,903.00
	10-000-00-0000-6783-000-0000-00-5 Expenditure Control	.00	-4,902,180.94	-4,902,180.94	-4,902,180.94
	10-000-00-0000-6784-000-0000-00-5 Encumbrance Control	.00	-803,830.31	-803,830.31	-803,830.31
	10-000-00-0000-6753-000-0000-00-5 Reserve for Encumbrances	.00	803,830.31	803,830.31	803,830.31
	Total Controls	**3,683,374.00**	**-3,739,862.91**	**-3,739,862.91**	**-56,488.91**
	Total Equity and Control	**.00**	**-1,374,662.91**	**-1,374,662.91**	**-1,374,662.91**
	Total Liabilities and Equity	**.00**	**-1,555,676.15**	**-1,555,676.15**	**-1,555,676.15**
	Other Sources/Uses	**.00**	**.00**	**.00**	**.00**
	*Fund is in Balance .00				

	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 11	**CHARTER FUND**				
	11-935-00-0000-6780-000-0000-00-5 Estimated Revenue	.00	.00	.00	.00
	Total Controls	**.00**	**.00**	**.00**	**.00**
	Total Liabilities and Equity	**.00**	**.00**	**.00**	**.00**
	*Fund is in Balance .00				

	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 18	**INSURANCE RESERVE FUND**				
	18-000-00-0000-8101-000-0000-00-5 Cash-North Valley Bank	.00	609.87	609.87	609.87
	18-000-00-0000-8111-000-0000-00-5 Investment-Self Insurance Pool	.00	.00	.00	.00
	18-000-00-0000-8111-000-0000-01-5 Investment-ColoTrust	.00	65,227.00	65,227.00	65,227.00
	18-000-00-0000-8181-000-0000-00-5 Prepaid Expenes	.00	.00	.00	.00
	18-000-00-0000-8153-000-0000-00-5 Accounts Receivable	.00	-150.00	-150.00	-150.00
	18-000-00-0000-8132-000-0000-10-5 Due To/From General Fund	.00	.00	.00	.00
	18-000-00-0000-8132-000-0000-43-5 Due To/From Cap Res Fund	.00	.00	.00	.00
	Total Assets	**.00**	**65,686.87**	**65,686.87**	**65,686.87**

	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 18	**INSURANCE RESERVE FUND**				
	18-000-00-0000-7421-000-0000-00-5 Accounts Payable	.00	.00	.00	.00
	18-000-00-0000-7421-000-0000-01-5 Prior Yrs Accounts Payable	.00	.00	.00	.00
	Total Liabilities	**.00**	**.00**	**.00**	**.00**
	18-000-00-0000-6766-000-0000-00-5 Restricted Insurance Reserve	.00	.00	.00	.00
	18-000-00-0000-6730-000-0000-00-5 Reserved fund balance	.00	.00	.00	.00
	18-000-00-0000-6775-000-0000-00-5 Budgeted Fund Balance	45,277.00	.00	.00	45,277.00
	18-000-00-0000-6726-000-0000-00-5 Restricted fund balance	.00	.00	.00	.00
	Total Equity	**45,277.00**	**.00**	**.00**	**45,277.00**
	18-000-00-0000-6780-000-0000-00-5 Estimated Revenues	-458,025.00	.00	.00	-458,025.00
	18-000-00-0000-6781-000-0000-00-5 Revenue Control	.00	457,965.00	457,965.00	457,965.00
	18-000-00-0000-6782-000-0000-00-5 Appropriations	412,748.00	.00	.00	412,748.00
	18-000-00-0000-6783-000-0000-00-5 Expenditure Control	.00	-392,278.13	-392,278.13	-392,278.13
	18-000-00-0000-6784-000-0000-00-5 Encumbrance Control	.00	-10,000.00	-10,000.00	-10,000.00
	18-000-00-0000-6753-000-0000-00-5 Reserve for Encumbrances	.00	10,000.00	10,000.00	10,000.00
	Total Controls	**-45,277.00**	**65,686.87**	**65,686.87**	**20,409.87**
	Total Equity and Control	**.00**	**65,686.87**	**65,686.87**	**65,686.87**
	Total Liabilities and Equity	**.00**	**65,686.87**	**65,686.87**	**65,686.87**
	Other Sources/Uses	**.00**	**.00**	**.00**	**.00**
	*Fund is in Balance .00				

	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 19	**C.P.P.**				
	19-000-00-0000-8101-000-0000-02-5 CPP Cash NVB	.00	-858.62	-858.62	-858.62
	19-000-00-0000-8101-000-0000-03-5 Cash-CPP	.00	.00	.00	.00
	19-000-00-0000-8153-000-0000-00-5 Accounts Receivable	.00	-210.00	-210.00	-210.00
	19-000-00-0000-8132-000-0000-10-5 Due To/From General Fund	.00	-107,541.59	-107,541.59	-107,541.59
	19-000-00-0000-8132-000-0000-22-5 Due To/From Gov't Grant Fund	.00	.00	.00	.00
	19-000-00-0000-8132-000-0000-43-5 Due to/From 19 and 43	.00	.00	.00	.00
	Total Assets	**.00**	**-108,610.21**	**-108,610.21**	**-108,610.21**

	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 19	**C.P.P.**				
	19-000-00-0000-7421-000-0000-00-5 Accounts Payable	.00	.00	.00	.00
	19-000-00-0000-7421-000-0000-01-5 Prior Yrs Accounts Payable	.00	-1,068.62	-1,068.62	-1,068.62
	19-000-00-0000-7461-000-0000-01-5 Accrued Salaries - Summer Payment	.00	.00	.00	.00
	19-000-00-0000-7461-000-0000-02-5 Accrued Benefits - Summer Payment	.00	.00	.00	.00
	Total Liabilities	**.00**	**-1,068.62**	**-1,068.62**	**-1,068.62**
	19-000-00-0000-6724-000-0000-00-5 Restricted CPP Reserve	.00	.00	.00	.00
	19-000-00-0000-6760-000-0000-00-5 Reserved fund balance	.00	.00	.00	.00
	19-000-00-0000-6775-000-0000-00-5 Budgeted Fund Balance	-48,308.00	.00	.00	-48,308.00
	19-000-00-0000-6770-000-0000-00-5 Unreserved fund balance	.00	.00	.00	.00
	Total Equity	**-48,308.00**	**.00**	**.00**	**-48,308.00**
	19-000-00-0000-6780-000-0000-00-5 Estimated Revenues	-1,500,439.00	.00	.00	-1,500,439.00
	19-000-00-0000-6781-000-0000-00-5 Revenue Control	.00	.00	.00	.00
	19-000-00-0000-6782-000-0000-00-5 Appropriations	1,548,747.00	.00	.00	1,548,747.00
	19-000-00-0000-6783-000-0000-00-5 Expenditure Control	.00	-107,541.59	-107,541.59	-107,541.59
	19-000-00-0000-6784-000-0000-00-5 Encumbrance Control	.00	.00	.00	.00
	19-000-00-0000-6753-000-0000-00-5 Reserve for Encumbrances	.00	.00	.00	.00
	Total Controls	**48,308.00**	**-107,541.59**	**-107,541.59**	**-59,233.59**
	Total Equity and Control	**.00**	**-107,541.59**	**-107,541.59**	**-107,541.59**
	Total Liabilities and Equity	**.00**	**-108,610.21**	**-108,610.21**	**-108,610.21**
	Other Sources/Uses	**.00**	**.00**	**.00**	**.00**
	*Fund is in Balance .00				

	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 21	**Nutrition Service Fund**				
	21-000-00-0000-8101-000-0000-00-5 Cash-North Valley Bank	.00	8,582.83	8,582.83	8,582.83
	21-000-00-0000-8101-000-0000-01-5 Cash-North Valley Bank School Passpo	.00	.00	.00	.00
	21-000-00-0000-8103-000-0000-00-5 Kitchen Cash	.00	.00	.00	.00
	21-000-00-0000-8103-000-0000-51-5 Petty Cash-Office	.00	.00	.00	.00
	21-000-00-0000-8111-000-0000-01-5 Investment-ColoTrust	.00	.00	.00	.00
	21-000-00-0000-8141-000-0000-00-5 Due from State	.00	.00	.00	.00
	21-000-00-0000-8103-000-0000-01-5 Petty Cash - Concessions	.00	.00	.00	.00
	21-000-00-0000-8141-000-0000-01-5 Due from Federal Gov't	.00	.00	.00	.00
	21-000-00-0000-8141-000-0000-02-5 Receivable From Fed Govt	.00	.00	.00	.00
	21-000-00-0000-8141-000-0000-03-5 Receivable-State of Colorado	.00	.00	.00	.00
	21-000-00-0000-8153-000-0000-01-5 Accounts Receivable	.00	-1,426.65	-1,426.65	-1,426.65
	21-000-00-0000-8154-000-0000-01-5 Uncollected meal costs	.00	.00	.00	.00
	21-000-00-0000-8231-000-0000-00-5 Building Improvements	.00	.00	.00	.00
	21-000-00-0000-8241-000-0000-00-5 Equipment over $5000	.00	.00	.00	.00
	21-111-00-0000-8153-000-0000-00-5 BH Accounts Receivable	.00	.00	.00	.00
	21-111-00-0000-8171-000-0000-00-5 BH Inventory	.00	.00	.00	.00
	21-111-00-0000-8171-000-0000-01-5 BH Food Inventory	.00	.00	.00	.00
	21-111-00-0000-8171-000-0000-02-5 BH Non Food Inventory	.00	.00	.00	.00
	21-112-00-0000-8171-000-0000-00-5 CLAY Inventory	.00	.00	.00	.00
	21-112-00-0000-8171-000-0000-01-5 CLAY Food Inventory	.00	.00	.00	.00
	21-112-00-0000-8171-000-0000-02-5 CLAY Non Food Inventory	.00	.00	.00	.00
	21-113-00-0000-8153-000-0000-00-5 MDW Accounts Receivable	.00	.00	.00	.00
	21-113-00-0000-8171-000-0000-00-5 MDW Inventory	.00	.00	.00	.00
	21-113-00-0000-8171-000-0000-01-5 MDW Food Inventory	.00	.00	.00	.00
	21-113-00-0000-8171-000-0000-02-5 MDW Non Food Inventory	.00	.00	.00	.00
	21-114-00-0000-8153-000-0000-00-5 MNT Accounts Receivable	.00	.00	.00	.00
	21-114-00-0000-8171-000-0000-00-5 MNT Inventory	.00	.00	.00	.00
	21-114-00-0000-8171-000-0000-01-5 MNT Food Inventory	.00	.00	.00	.00
	21-114-00-0000-8171-000-0000-02-5 MNT Non Food Inventory	.00	.00	.00	.00
	21-115-00-0000-8153-000-0000-00-5 VV Accounts Receivable	.00	.00	.00	.00
	21-115-00-0000-8171-000-0000-00-5 VV Inventory	.00	.00	.00	.00
	21-115-00-0000-8171-000-0000-01-5 VV Food Inventory	.00	.00	.00	.00
	21-115-00-0000-8171-000-0000-02-5 VV Non Food Inventory	.00	.00	.00	.00
	21-116-00-0000-8153-000-0000-00-5 WH Accounts Receivable	.00	.00	.00	.00
	21-116-00-0000-8171-000-0000-00-5 WH Inventory	.00	.00	.00	.00
	21-116-00-0000-8171-000-0000-01-5 WH Food Inventory	.00	.00	.00	.00
	21-116-00-0000-8171-000-0000-02-5 WH Non Food Inventory	.00	.00	.00	.00
	21-155-00-0000-8153-000-0000-00-5 Explore Accounts Receivable	.00	.00	.00	.00

	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 21	**Nutrition Service Fund**				
	21-181-00-0000-8153-000-0000-00-5 MELC Accounts Receivable	.00	.00	.00	.00
	21-181-00-0000-8171-000-0000-00-5 DNU MELC Inventory	.00	.00	.00	.00
	21-181-00-0000-8171-000-0000-01-5 DNU MELC Food Inventory	.00	.00	.00	.00
	21-181-00-0000-8171-000-0000-02-5 DNU MELC Non Food Inventory	.00	.00	.00	.00
	21-221-00-0000-8171-000-0000-00-5 DNU YK Inventory	.00	.00	.00	.00
	21-221-00-0000-8171-000-0000-01-5 DNU YK Food Inventory	.00	.00	.00	.00
	21-221-00-0000-8171-000-0000-02-5 DNU YK Non Food Inventory	.00	.00	.00	.00
	21-301-00-0000-8153-000-0000-00-5 SKV Accounts Receivable	.00	.00	.00	.00
	21-301-00-0000-8171-000-0000-00-5 DNU SKV Inventory	.00	.00	.00	.00
	21-301-00-0000-8171-000-0000-01-5 DNU SKV Food Inventory	.00	.00	.00	.00
	21-301-00-0000-8171-000-0000-02-5 DNU SKV Non Food Inventory	.00	.00	.00	.00
	21-334-00-0000-8153-000-0000-00-5 Acad/Clay Accounts Receivable	.00	.00	.00	.00
	21-334-00-0000-8171-000-0000-00-5 Acad/Clay Inventory	.00	.00	.00	.00
	21-334-00-0000-8171-000-0000-01-5 Acad/Clay Food Inventory	.00	.00	.00	.00
	21-334-00-0000-8171-000-0000-02-5 Acad/Clay Non Food Inventory	.00	.00	.00	.00
	21-335-00-0000-8153-000-0000-00-5 MEC/MESA Accounts Receivable	.00	.00	.00	.00
	21-335-00-0000-8171-000-0000-00-5 MEC/MESA Inventory	.00	.00	.00	.00
	21-335-00-0000-8171-000-0000-01-5 MEC/MESA Food Inventory	.00	.00	.00	.00
	21-335-00-0000-8171-000-0000-02-5 MEC/MESA Non Food Inventory	.00	.00	.00	.00
	21-511-00-0000-8153-000-0000-00-5 York Intl Accounts Receivable	.00	.00	.00	.00
	21-511-00-0000-8171-000-0000-00-5 York Intl Inventory	.00	.00	.00	.00
	21-511-00-0000-8171-000-0000-01-5 York Intl Food Inventory	.00	.00	.00	.00
	21-511-00-0000-8171-000-0000-02-5 York Intl Non Food Inventory	.00	.00	.00	.00
	21-512-00-0000-8153-000-0000-00-5 GLA Accounts Receivable	.00	.00	.00	.00
	21-512-00-0000-8171-000-0000-00-5 GLA Inventory	.00	.00	.00	.00
	21-512-00-0000-8171-000-0000-01-5 GLA Food Inventory	.00	.00	.00	.00
	21-512-00-0000-8171-000-0000-02-5 GLA Non Food Inventory	.00	.00	.00	.00
	21-759-00-0000-8171-000-0000-04-5 Commodity Received from Federal Govt	.00	.00	.00	.00
	21-759-00-0000-8171-000-0000-05-5 Prior Years Inventory Adjustment	.00	.00	.00	.00
	21-000-00-0000-8141-000-0000-04-5 Receivable of Local	.00	.00	.00	.00
	21-000-00-0000-8142-000-3161-00-5 School Lunch State Match A/R	.00	.00	.00	.00
	21-000-00-0000-8142-000-3162-00-5 School Breakfast A/R	.00	.00	.00	.00
	21-000-00-0000-8142-000-3164-00-5 Smart Start Nutrition A/R	.00	.00	.00	.00
	21-000-00-0000-8142-000-3169-00-5 Child Nutrition Lunch A/R	.00	.00	.00	.00
	21-000-00-0000-8142-000-4553-00-5 Federal School Breakfast A/R	.00	.00	.00	.00
	21-000-00-0000-8142-000-4555-00-5 Federal School Lunch A/R	.00	.00	.00	.00
	21-000-00-0000-8142-000-4555-01-5 Federal Snack A/R	.00	.00	.00	.00
	21-000-00-0000-8142-000-4556-00-5 Special Milk Program A/R	.00	.00	.00	.00

	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 21	**Nutrition Service Fund**				
	21-000-00-0000-8142-000-4559-00-5 Federal Summer Food Serv A/R	.00	-22,792.67	-22,792.67	-22,792.67
	21-000-00-0000-8232-000-0000-00-5 Accum Depreciation Bldg	.00	.00	.00	.00
	21-000-00-0000-8242-000-0000-00-5 Accum Depreciation Equip	.00	.00	.00	.00
	21-000-00-0000-8245-000-0000-00-5 Depreciation Expense	.00	.00	.00	.00
	21-156-00-0000-8153-000-0000-00-5 Welby Montessori Accounts Receivable	.00	.00	.00	.00
	21-156-00-0000-8171-000-0000-00-5 Welby Montessori Inventory	.00	.00	.00	.00
	21-156-00-0000-8171-000-0000-01-5 Welby Montessori Food Inventory	.00	.00	.00	.00
	21-156-00-0000-8171-000-0000-02-5 Welby Montessori Non Food Inventory	.00	.00	.00	.00
	21-305-00-0000-8153-000-0000-00-5 NVYAS Accounts Receivable	.00	.00	.00	.00
	21-331-00-0000-8171-000-0000-00-5 Catering Inventory	.00	.00	.00	.00
	21-331-00-0000-8171-000-0000-01-5 Catering Food Inventory	.00	.00	.00	.00
	21-331-00-0000-8171-000-0000-02-5 Catering Non Food Inventory	.00	.00	.00	.00
	21-740-00-0000-8153-000-0000-00-5 Catering Accounts Receivable	.00	.00	.00	.00
	21-759-00-0000-8171-000-0000-01-5 Food Inventory	.00	.00	.00	.00
	21-759-00-0000-8171-000-0000-02-5 Non Food Inventory	.00	1,070.00	1,070.00	1,070.00
	21-935-00-0000-8153-000-0000-00-5 New America Accts Receivable	.00	.00	.00	.00
	21-000-00-0000-8132-000-0000-10-5 Due To/From General Fund	.00	-107,831.88	-107,831.88	-107,831.88
	21-000-00-0000-8132-000-0000-22-5 Due To/From Government Grant	.00	.00	.00	.00
	Total Assets	**.00**	**-122,398.37**	**-122,398.37**	**-122,398.37**

	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 21	**Nutrition Service Fund**				
	21-000-00-0000-7421-000-0000-00-5 Accounts Payable	.00	.00	.00	.00
	21-000-00-0000-7401-000-0000-00-5 Advance from General Fund	.00	.00	.00	.00
	21-000-00-0000-7421-000-0000-01-5 Accounts Payable-Prior Yrs	.00	-4,410.23	-4,410.23	-4,410.23
	21-000-00-0000-7461-000-0000-01-5 Accrued Salaries and Benefits	.00	.00	.00	.00
	21-000-00-0000-7461-000-0000-03-5 Early Retirement-Current	.00	.00	.00	.00
	21-000-00-0000-7461-000-0000-04-5 Early Retirement-Non-current	.00	.00	.00	.00
	21-000-00-0000-7461-000-0000-05-5 Accrued Vacation	.00	.00	.00	.00
	21-000-00-0000-7481-000-0000-00-5 Deferred Commodity Revenue	.00	.00	.00	.00
	21-000-00-0000-7541-000-0000-02-5 Accrued Sick Leave	.00	.00	.00	.00
	21-111-00-0000-7481-000-0000-00-5 BH Deferred Revenue	.00	.00	.00	.00
	21-113-00-0000-7481-000-0000-00-5 MDW Deferred Revenue	.00	.00	.00	.00
	21-114-00-0000-7481-000-0000-00-5 MNT Deferred Revenue	.00	.00	.00	.00
	21-115-00-0000-7481-000-0000-00-5 VV Deferred Revenue	.00	.00	.00	.00
	21-116-00-0000-7481-000-0000-00-5 WH Deferred Revenue	.00	.00	.00	.00
	21-155-00-0000-7481-000-0000-00-5 Explore Deferred Revenue	.00	.00	.00	.00
	21-181-00-0000-7481-000-0000-00-5 MELC Deferred Revenue	.00	.00	.00	.00
	21-334-00-0000-7481-000-0000-00-5 Aced/Clay Deferred Rev	.00	.00	.00	.00
	21-335-00-0000-7481-000-0000-00-5 MEC/MESA Deferred Revenue	.00	.00	.00	.00
	21-511-00-0000-7481-000-0000-00-5 York Intl Deferred Revenue	.00	.00	.00	.00
	21-512-00-0000-7481-000-0000-00-5 GLA Deferred Revenue	.00	.00	.00	.00
	21-521-00-0000-7481-000-0000-00-5 MESA Deferred Revenue	.00	.00	.00	.00
	21-156-00-0000-7481-000-0000-00-5 Welby Montessori Deferred Revenue	.00	.00	.00	.00
	21-305-00-0000-7481-000-0000-00-5 NVYAS Deferred Revenue	.00	.00	.00	.00
	21-331-00-0000-7481-000-0000-00-5 SKV Deferred Revenue	.00	.00	.00	.00
	21-526-00-0000-7482-000-0561-00-5 Livewell Colo Grant Def Rev	.00	.00	.00	.00
	21-935-00-0000-7481-000-0000-00-5 New America Deferred Revenue	.00	.00	.00	.00
	Total Liabilities	**.00**	**-4,410.23**	**-4,410.23**	**-4,410.23**
	21-000-00-0000-6721-000-0000-01-5 Capital Contribution from Gen Fd	.00	.00	.00	.00
	21-000-00-0000-6721-000-0000-02-5 Capital Contribution from Cap Res Fd	.00	.00	.00	.00
	21-000-00-0000-6790-000-0000-41-5 Contributed Capital from Bldg Fund	.00	.00	.00	.00
	21-000-00-0000-6730-000-0000-00-5 Retained Earnings Appropriated	.00	.00	.00	.00
	21-000-00-0000-6730-000-0000-01-5 Budgeted Fund Balance	.00	.00	.00	.00
	21-000-00-0000-6775-000-0000-00-5 Budgeted Fund Balance	-459,619.34	.00	.00	-459,619.34
	21-000-00-0000-6792-000-0000-00-5 Unreserved fund balance	.00	.00	.00	.00
	Total Equity	**-459,619.34**	**.00**	**.00**	**-459,619.34**

	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 21	**Nutrition Service Fund**				
	21-000-00-0000-6780-000-0000-00-5 Estimated Revenues	-2,067,571.30	.00	.00	-2,067,571.30
	21-000-00-0000-6781-000-0000-00-5 Revenue Control	.00	.00	.00	.00
	21-000-00-0000-6782-000-0000-00-5 Appropriations	2,527,190.64	.00	.00	2,527,190.64
	21-000-00-0000-6783-000-0000-00-5 Expenditure Control	.00	-117,988.14	-117,988.14	-117,988.14
	21-000-00-0000-6784-000-0000-00-5 Encumbrance Control	.00	-534.43	-534.43	-534.43
	21-000-00-0000-6753-000-0000-00-5 Reserve for Encumbrances	.00	534.43	534.43	534.43
	Total Controls	**459,619.34**	**-117,988.14**	**-117,988.14**	**341,631.20**
	Total Equity and Control	**.00**	**-117,988.14**	**-117,988.14**	**-117,988.14**
	Total Liabilities and Equity	**.00**	**-122,398.37**	**-122,398.37**	**-122,398.37**
	Other Sources/Uses	**.00**	**.00**	**.00**	**.00**
	*Fund is in Balance .00				

	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 22	**Governmtl Designated-Purpose Grant Fd**				
	22-000-00-0000-8101-000-0000-00-5 Cash-North Valley Bank	.00	86,358.81	86,358.81	86,358.81
	22-000-00-0000-8111-000-0000-01-5 Investment-ColoTrust	.00	.00	.00	.00
	22-000-00-0000-8111-000-0000-04-5 Investment-CLASS	.00	.00	.00	.00
	22-577-00-0000-8103-000-0000-00-5 Petty Cash-Chapter I	.00	.00	.00	.00
	22-000-00-0000-8142-000-0000-01-5 Accounts Receivable	.00	.00	.00	.00
	22-000-00-0000-8142-000-1000-01-5 Due from Federal Gov't	.00	.00	.00	.00
	22-000-00-0000-8142-000-1000-02-5 Due from State Gov't	.00	.00	.00	.00
	22-000-00-0000-8142-000-5010-01-5 Supp Summer School Accounts Receivab	.00	.00	.00	.00
	22-000-00-0000-8142-000-5010-02-5 Tiered Inter Accounts Receivable	.00	.00	.00	.00
	22-000-00-0000-8142-000-5360-00-5 Colorado Grad Pathways Accts Rec	.00	.00	.00	.00
	22-000-00-0000-8142-000-5377-00-5 Tiered Intervention A/R	.00	.00	.00	.00
	22-121-00-0000-8142-000-3901-01-5 Accounts Receivable Summer School	.00	.00	.00	.00
	22-129-00-0000-8142-000-5184-01-5 Accounts Receivable SS/HS	.00	.00	.00	.00
	22-183-00-0000-8142-000-0183-01-5 Accounts Receivable School Ready	.00	.00	.00	.00
	22-187-00-0000-8142-000-4173-01-5 Accounts Receivable Early Childhood	.00	.00	.00	.00
	22-188-00-0000-8142-000-8600-01-5 Accounts Receivable Headstart	.00	.00	.00	.00
	22-244-00-0000-8142-000-7076-01-5 Accounts Receivable NSF	.00	.00	.00	.00
	22-245-00-0000-8142-000-7076-01-5 Accounts Receivable NSF2	.00	.00	.00	.00
	22-246-00-0000-8142-000-7076-00-5 NSF3 Accounts Receivable	.00	.00	.00	.00
	22-304-00-0000-8142-000-0304-01-5 Accounts Receivable New Tech	.00	.00	.00	.00
	22-328-00-0000-8142-000-0331-01-5 Accounts Receivable El Pomar	.00	.00	.00	.00
	22-334-00-0000-8142-000-0334-01-5 Accounts Receivable CSSI	.00	.00	.00	.00
	22-496-00-0000-8142-000-4048-01-5 Accounts Receivable Secondary Basic	.00	.00	.00	.00
	22-504-00-0000-8142-000-4027-00-5 Title VI-B IDEA Mapleton A/R	.00	.00	.00	.00
	22-545-00-0000-8142-000-4410-00-5 Job Bill Grant Accounts Receivable	.00	.00	.00	.00
	22-553-00-0000-8142-000-4186-01-5 Accounts Receivable Title IV	.00	.00	.00	.00
	22-560-00-0000-8142-000-4365-01-5 Accounts Receivable Title III	.00	.00	.00	.00
	22-561-00-0000-8142-000-4318-01-5 Accounts Receivable Title IID	.00	.00	.00	.00
	22-562-00-0000-8142-000-7365-01-5 Accounts Receivable Title III	.00	.00	.00	.00
	22-563-00-0000-8142-000-4386-00-5 ARRA Title IID Accounts Receivable	.00	.00	.00	.00
	22-577-00-0000-8142-000-4010-01-5 Accounts Receivable Title I	.00	.00	.00	.00
	22-578-00-0000-8142-000-4011-01-5 Accounts Receivable Title l Part C	.00	.00	.00	.00
	22-579-00-0000-8142-000-5010-01-5 Accounts Receivable Title I Reallocat	.00	.00	.00	.00
	22-580-00-0000-8142-000-5010-01-5 Accounts Receivable Title I Part A	.00	.00	.00	.00
	22-582-00-0000-8142-000-4367-01-5 Accounts Receivable Title IIA	.00	.00	.00	.00
	22-583-00-0000-8142-000-5010-01-5 Accounts Receivable Title IIA	.00	.00	.00	.00
	22-584-00-0000-8142-000-5010-01-5 Accounts Receivable Title IA R&R	.00	.00	.00	.00
	22-586-00-0000-8142-000-0342-01-5 Accounts Receivable Rose	.00	.00	.00	.00

	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 22	**Governmtl Designated-Purpose Grant Fd**				
	22-730-00-0000-8142-000-1410-00-5 CHF PE Program A/R	.00	.00	.00	.00
	22-000-00-0000-8142-000-0121-00-5 Boettcher Foundation A/R	.00	.00	.00	.00
	22-000-00-0000-8142-000-0122-00-5 Wal-Mart Foundation A/R	.00	.00	.00	.00
	22-000-00-0000-8142-000-0135-00-5 Kohl's Foundation A/R	.00	.00	.00	.00
	22-000-00-0000-8142-000-0521-00-5 Sunshine Fund A/R	.00	.00	.00	.00
	22-000-00-0000-8142-000-3206-00-5 READ Act Acct Rec/Mapleton	.00	.00	.00	.00
	22-000-00-0000-8142-000-3207-00-5 Library Program Accts Rec	.00	.00	.00	.00
	22-000-00-0000-8142-000-3208-00-5 Curriculum Unit A/R	.00	.00	.00	.00
	22-000-00-0000-8142-000-4413-00-5 Race to the Top A/R	.00	.00	.00	.00
	22-000-00-0000-8142-000-5010-00-5 SISG Accounts Receivable	.00	.00	.00	.00
	22-000-00-0000-8142-000-5010-03-5 Prevention Integration A/R	.00	.00	.00	.00
	22-000-00-0000-8142-000-5360-01-5 Colo Grad Paths New America Acct Rec	.00	.00	.00	.00
	22-000-00-0000-8142-000-7218-00-5 Adams Cty Comm Dev Accts Rec	.00	.00	.00	.00
	22-151-00-0000-8142-000-0126-00-5 GOCO A/R	.00	.00	.00	.00
	22-152-00-0000-8142-000-0127-00-5 Adams Cty Open Space A/R	.00	.00	.00	.00
	22-186-00-0000-8142-000-4392-00-5 ARRA Preschool Accounts Receivable	.00	.00	.00	.00
	22-306-00-0000-8142-000-3192-00-5 Counselor Corp Accounts Receivable	.00	.00	.00	.00
	22-461-00-0000-8142-000-3206-00-5 READ Act Accts Rec/Connections	.00	.00	.00	.00
	22-461-00-0000-8142-000-4027-00-5 Title VI-B IDEA Connections A/R	.00	.00	.00	.00
	22-502-00-0000-8141-000-0123-00-5 Kanter/Kallman Fnd A/R	.00	.00	.00	.00
	22-505-00-0000-8142-000-4391-00-5 ARRA Title VIB Accts Rec	.00	.00	.00	.00
	22-520-00-0000-8142-000-0520-00-5 MEF Teacher Scholarships A/R	.00	.00	.00	.00
	22-576-00-0000-8142-000-4389-00-5 ARRA Title I Part A Accts Rec	.00	.00	.00	.00
	22-599-00-0000-8142-000-3183-00-5 EARS Accounts Receivable	.00	.00	.00	.00
	22-935-00-0000-8142-000-4027-00-5 Title VI-B IDEA New America A/R	.00	.00	.00	.00
	22-000-00-0000-8132-000-0000-10-5 Due To/From General Fund	.00	-125,642.09	-125,642.09	-125,642.09
	22-000-00-0000-8132-000-0000-19-5 Due To/From C P P Fund	.00	.00	.00	.00
	22-000-00-0000-8132-000-0000-21-5 Due To/From Food Service	.00	.00	.00	.00
	22-000-00-0000-8132-000-0000-43-5 Due To/From Capital Reserve	.00	.00	.00	.00
	Total Assets	**.00**	**-39,283.28**	**-39,283.28**	**-39,283.28**

	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 22	**Governmtl Designated-Purpose Grant Fd**				
	22-000-00-0000-7421-000-0000-00-5 Accounts Payable	.00	.00	.00	.00
	22-000-00-0000-7421-000-0000-01-5 Prior Yrs Accounts Payable	.00	-1,616.19	-1,616.19	-1,616.19
	22-000-00-0000-7461-000-0000-01-5 Accrued Salaries-Summer Payment	.00	.00	.00	.00
	22-000-00-0000-7461-000-0000-02-5 Accrued Benefits-Summer Payment	.00	.00	.00	.00
	22-000-00-0000-7482-000-1000-00-5 Deferred Revenue	.00	.00	.00	.00
	22-115-00-0000-7482-000-0171-00-5 Partnership for Great Schools Def Rev	.00	.00	.00	.00
	22-119-00-0000-7482-000-3150-00-5 Gifted & Talented Deferred Revenue	.00	.00	.00	.00
	22-121-00-0000-7482-000-3901-00-5 Deferred Revenue Summer School	.00	.00	.00	.00
	22-155-00-0000-7482-000-3951-00-5 Deferred Revenue Explore Arts	.00	.00	.00	.00
	22-183-00-0000-7482-000-0183-00-5 Deferred Revenue School Ready	.00	.00	.00	.00
	22-187-00-0000-7482-000-4173-00-5 Deferred Revenue IDEA	.00	.00	.00	.00
	22-188-00-0000-7482-000-8600-00-5 Deferred Revenue Headstart	.00	.00	.00	.00
	22-194-00-0000-7482-000-0194-00-5 Deferred Revenue Friedman	.00	.00	.00	.00
	22-304-00-0000-7482-000-0304-00-5 Deferred Rev New Tech	.00	.00	.00	.00
	22-306-00-0000-7482-000-3192-00-5 Deferred Revenue Counselor Corp	.00	.00	.00	.00
	22-307-00-0000-7482-000-0307-00-5 Deferred Revenue MESA Grant	.00	.00	.00	.00
	22-307-00-0000-7482-000-0307-03-5 Breech Foundation Deferred Revenue	.00	.00	.00	.00
	22-308-00-0000-7482-000-0308-00-5 Deferred Revenue Qwest/Tech	.00	.00	.00	.00
	22-310-00-0000-7482-000-1310-00-5 Deferred Revenue Truancy Red	.00	.00	.00	.00
	22-334-00-0000-7482-000-0334-00-5 Deferred Revenue CSSI	.00	.00	.00	.00
	22-340-00-0000-7482-000-0340-00-5 Deferred Revenue CES	.00	.00	.00	.00
	22-341-00-0000-7482-000-0341-00-5 Deferred Revenue CES2	.00	.00	.00	.00
	22-496-00-0000-7482-000-4048-00-5 Deferred Revenue Secondary Basic	.00	.00	.00	.00
	22-502-00-0000-7482-000-0502-00-5 Deferred Revenue MESA Grant	.00	.00	.00	.00
	22-520-00-0000-7482-000-0520-00-5 MEF Teacher Scholarships Def Rev	.00	.00	.00	.00
	22-521-00-0000-7482-000-0303-00-5 Deferred Revenue Rose MESA	.00	.00	.00	.00
	22-530-00-0000-7482-000-0150-00-5 Rose Community Foundation Def Rev	.00	.00	.00	.00
	22-546-00-0000-7482-000-3952-00-5 Deferred Revenue Medicaid	.00	.00	.00	.00
	22-553-00-0000-7482-000-4186-00-5 Deferred Revenue Drug Free	.00	.00	.00	.00
	22-578-00-0000-7482-000-4011-00-5 Deferred Revenue Title I Part C (Migr	.00	.00	.00	.00
	22-581-00-0000-7482-000-4298-00-5 Deferred Revenue Title V	.00	.00	.00	.00
	22-599-00-0000-7482-000-3183-00-5 Deferred Revenue EARS	.00	.00	.00	.00
	22-610-00-0000-7482-000-0173-00-5 CAPER Deferred Revenue	.00	.00	.00	.00
	22-708-00-0000-7482-000-1161-00-5 State Breakfast Deferred Revenue	.00	.00	.00	.00
	22-000-00-0000-7482-000-0120-00-5 CenturyLink Def Rev	.00	.00	.00	.00
	22-000-00-0000-7482-000-0121-00-5 Boettcher Foundation Def Rev	.00	.00	.00	.00
	22-000-00-0000-7482-000-0122-00-5 Wal-Mart Foundation Def Rev	.00	.00	.00	.00
	22-000-00-0000-7482-000-0125-00-5 Technology Grant Def Rev	.00	.00	.00	.00

	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 22	**Governmtl Designated-Purpose Grant Fd**				
	22-000-00-0000-7482-000-0128-00-5 Rose Foundation Def Rev	.00	.00	.00	.00
	22-000-00-0000-7482-000-0155-00-5 Google Grant Def Rev	.00	.00	.00	.00
	22-000-00-0000-7482-000-0155-01-5 Google/E-Reader Def Rev	.00	.00	.00	.00
	22-000-00-0000-7482-000-0160-00-5 Amgen Foundation Deferred Revenue	.00	.00	.00	.00
	22-000-00-0000-7482-000-1400-00-5 Colorado Health Foundation Def Rev	.00	.00	.00	.00
	22-000-00-0000-7482-000-3206-00-5 READ Act Def Rev/Mapleton	.00	.00	.00	.00
	22-000-00-0000-7482-000-3207-00-5 Library Program Def Rev	.00	.00	.00	.00
	22-000-00-0000-7482-000-5360-01-5 Colo Grad Paths NA Def Rev	.00	.00	.00	.00
	22-151-00-0000-7482-000-0126-01-5 GOCO Deferred Revenue	.00	.00	.00	.00
	22-305-00-0000-7482-000-0305-00-5 Morgridge Foundation Deferred Revenue	.00	.00	.00	.00
	22-320-00-0000-7482-000-0320-01-5 Gates Foundation Deferred Revenue	.00	.00	.00	.00
	22-461-00-0000-7482-000-3206-00-5 READ Act Def Rev/Connections	.00	.00	.00	.00
	22-461-00-0000-7482-000-4027-00-5 Title VI-B IDEA Connections Def Rev	.00	.00	.00	.00
	22-502-00-0000-7482-000-0123-00-5 Kanter/Kallman Fnd Def Rev	.00	.00	.00	.00
	22-512-00-0000-7482-000-7724-00-5 CPPW Wellness - GLA Playground Def Re	.00	.00	.00	.00
	22-520-00-0000-7482-000-0175-00-5 MEF Science Grant Deferred Rev	.00	.00	.00	.00
	22-586-00-0000-7482-000-0342-00-5 ROSE DEFERRED REVENUE	.00	.00	.00	.00
	22-590-00-0000-7482-000-0130-00-5 Larrk Found Def Rev	.00	.00	.00	.00
	22-673-00-0000-7482-000-0545-00-5 Anschutz Foundation Def Rev	.00	.00	.00	.00
	22-673-00-0000-7482-000-0547-00-5 Anschutz General Operating Def Rev	.00	.00	.00	.00
	22-730-00-0000-7482-000-1410-00-5 CHF PE Program Def Rev	.00	.00	.00	.00
	22-580-00-0000-7482-000-5010-00-5 Deferred Revenue	.00	.00	.00	.00
	Total Liabilities	**.00**	**-1,616.19**	**-1,616.19**	**-1,616.19**
	22-000-00-0000-6760-000-0000-00-5 Reserved fund balance	.00	.00	.00	.00
	22-000-00-0000-6775-000-0000-00-5 Budgeted Fund Balance	.00	.00	.00	.00
	22-000-00-0000-6770-000-0000-00-5 Unreserved fund balance	.00	.00	.00	.00
	Total Equity	**.00**	**.00**	**.00**	**.00**
	22-000-00-0000-6780-000-0000-00-5 Estimated Revenues	-1,924,025.00	.00	.00	-1,924,025.00
	22-000-00-0000-6781-000-0000-00-5 Revenue Control	.00	95,000.00	95,000.00	95,000.00
	22-000-00-0000-6782-000-0000-00-5 Appropriations	1,924,025.00	.00	.00	1,924,025.00
	22-000-00-0000-6783-000-0000-00-5 Expenditure Control	.00	-132,667.09	-132,667.09	-132,667.09
	22-000-00-0000-6784-000-0000-00-5 Encumbrance Control	.00	-411,026.65	-411,026.65	-411,026.65
	22-000-00-0000-6753-000-0000-00-5 Reserve for Encumbrances	.00	411,026.65	411,026.65	411,026.65
	Total Controls	**.00**	**-37,667.09**	**-37,667.09**	**-37,667.09**
	Total Equity and Control	**.00**	**-37,667.09**	**-37,667.09**	**-37,667.09**

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 22	**Governmtl Designated-Purpose Grant Fd**				
	Total Liabilities and Equity	**.00**	**-39,283.28**	**-39,283.28**	**-39,283.28**
	Other Sources/Uses	**.00**	**.00**	**.00**	**.00**
	*Fund is in Balance .00				

	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 31	**Bond Redemption Fund**				
	31-000-00-0000-8101-000-0000-00-5 Cash-Colorado National Bank	.00	.00	.00	.00
	31-000-00-0000-8111-000-0000-01-5 Investment-ColoTrust	.00	.00	.00	.00
	31-000-00-0000-8111-000-0000-02-5 Investment-Piper Jaffray	.00	.00	.00	.00
	31-000-00-0000-8111-000-0000-04-5 Investment-US Bancorp/Piper Jaffray	.00	.00	.00	.00
	31-000-00-0000-8111-000-0000-05-5 US Bancorp-Dreyfus	.00	.00	.00	.00
	31-000-00-0000-8111-000-0000-06-5 Cash Held with Trustee	.00	.00	.00	.00
	31-000-00-0000-8111-000-0000-07-5 US Bank Custodial Account	.00	24,857.05	24,857.05	24,857.05
	31-000-00-0000-8111-000-0000-08-5 Bond Refunding Escrow	.00	.00	.00	.00
	31-000-00-0000-8121-000-0000-00-5 Property Taxes Receivable	.00	-24,857.05	-24,857.05	-24,857.05
	31-000-00-0000-8132-000-0000-10-5 Due To/From From General Fund	.00	.00	.00	.00
	Total Assets	**.00**	**.00**	**.00**	**.00**

	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 31	**Bond Redemption Fund**				
	31-000-00-0000-7421-000-0000-00-5 Accounts Payable	.00	.00	.00	.00
	31-000-00-0000-7441-000-0000-00-5 Matured Coupons Payable	.00	.00	.00	.00
	31-000-00-0000-7455-000-0000-00-5 Accrued Interest Payable	.00	.00	.00	.00
	31-000-00-0000-7481-000-0000-00-5 Deferred Revenue	.00	.00	.00	.00
	Total Liabilities	**.00**	**.00**	**.00**	**.00**
	31-000-00-0000-6720-000-0000-00-5 Restricted Fund Balance	.00	.00	.00	.00
	31-000-00-0000-6775-000-0000-00-5 Budgeted Fund Balance	-3,666,868.85	.00	.00	-3,666,868.85
	31-000-00-0000-6760-000-0000-01-5 Restructed fund balance	.00	.00	.00	.00
	31-000-00-0000-6770-000-0000-00-5 Undesignated Fund Balance	.00	.00	.00	.00
	Total Equity	**-3,666,868.85**	**.00**	**.00**	**-3,666,868.85**
	31-000-00-0000-6780-000-0000-00-5 Estimated Revenues	-4,539,542.00	.00	.00	-4,539,542.00
	31-000-00-0000-6781-000-0000-00-5 Revenue Control	.00	.00	.00	.00
	31-000-00-0000-6782-000-0000-00-5 Appropriations	8,206,410.85	.00	.00	8,206,410.85
	31-000-00-0000-6783-000-0000-00-5 Expenditure Control	.00	.00	.00	.00
	31-000-00-0000-6784-000-0000-00-5 Encumbrance Control	.00	.00	.00	.00
	31-000-00-0000-6753-000-0000-00-5 Reserve for Encumbrances	.00	.00	.00	.00
	Total Controls	**3,666,868.85**	**.00**	**.00**	**3,666,868.85**
	Total Liabilities and Equity	**.00**	**.00**	**.00**	**.00**
	*Fund is in Balance .00				

	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 41	**Building Fund**				
	41-000-00-0000-8111-000-0000-00-5 Building Fund Cash C-Safe	.00	.00	.00	.00
	41-805-00-0000-8105-000-0000-00-5 Cash with Fiscal Agent	.00	.00	.00	.00
	41-000-00-0000-8142-000-3188-00-5 BEST Grant Receivable	.00	.00	.00	.00
	41-000-00-0000-8132-000-0000-10-5 Due To From General Fund	.00	.00	.00	.00
	41-000-00-0000-8132-000-0000-43-5 Due to/from	.00	.00	.00	.00
	Total Assets	**.00**	**.00**	**.00**	**.00**

	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 41	**Building Fund**				
	41-000-00-0000-7421-000-0000-00-5 Accounts Payable	.00	.00	.00	.00
	41-000-00-0000-7421-000-0000-01-5 Prior Yrs Accounts Payable	.00	.00	.00	.00
	41-805-00-0000-7432-000-3188-00-5 Construction Contracts Payable- BEST	.00	.00	.00	.00
	Total Liabilities	**.00**	**.00**	**.00**	**.00**
	41-000-00-0000-6726-000-0000-00-5 Restricted Fund Balance	.00	.00	.00	.00
	41-000-00-0000-6775-000-0000-00-5 Budgeted Fund Balance	.00	.00	.00	.00
	41-000-00-0000-6770-000-0000-00-5 Undesignated Fund Balance	.00	.00	.00	.00
	Total Equity	**.00**	**.00**	**.00**	**.00**
	41-000-00-0000-6780-000-0000-00-5 Estimated revenue	.00	.00	.00	.00
	41-000-00-0000-6781-000-0000-00-5 Revenue Control	.00	.00	.00	.00
	41-000-00-0000-6782-000-0000-00-5 appropriations	.00	.00	.00	.00
	41-000-00-0000-6783-000-0000-00-5 Expenditure Control	.00	.00	.00	.00
	41-000-00-0000-6784-000-0000-00-5 Encumbrance	.00	.00	.00	.00
	41-000-00-0000-6753-000-0000-00-5 Reserve for Encumbrances	.00	.00	.00	.00
	Total Controls	**.00**	**.00**	**.00**	**.00**
	Total Liabilities and Equity	**.00**	**.00**	**.00**	**.00**
	*Fund is in Balance .00				

	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 43	**CAPITAL RESERVE FUND**				
	43-000-00-0000-8101-000-0000-00-5 Cash-North Valley Bank	.00	-226,455.07	-226,455.07	-226,455.07
	43-000-00-0000-8111-000-0000-01-5 Investment-ColoTrust	.00	.00	.00	.00
	43-000-00-0000-8111-000-0000-02-5 Investment-US Bank Debt Svc Reserve F	.00	.00	.00	.00
	43-000-00-0000-8111-000-0000-03-5 Investment-US Bank Interest Fund	.00	.00	.00	.00
	43-000-00-0000-8111-000-0000-04-5 Investment-CLASS	.00	.00	.00	.00
	43-000-00-0000-8111-000-0000-05-5 Unrestricted Cash	.00	.00	.00	.00
	43-000-00-0000-8111-000-0000-06-5 Investment-Wells Fargo	.00	.00	.00	.00
	43-000-00-0000-8111-000-0000-07-5 Investment-Wells Fargo (Tech)	.00	.00	.00	.00
	43-000-00-0000-8111-000-0000-08-5 Investment-New Tech High	.00	.00	.00	.00
	43-000-00-0000-8111-000-0000-09-5 Investment-Wells Fargo (Buses)	.00	.00	.00	.00
	43-000-00-0000-8111-000-0000-10-5 Apple Lease	.00	.00	.00	.00
	43-000-00-0000-8111-000-0000-11-5 DeLage Lease	.00	.00	.00	.00
	43-000-00-0000-8111-000-0000-12-5 American Capital Lease	.00	.00	.00	.00
	43-000-00-0000-8153-000-0000-00-5 Accounts Receivable	.00	-1,748.00	-1,748.00	-1,748.00
	43-000-00-0000-8181-000-0000-00-5 Prepaid Expenes	.00	.00	.00	.00
	43-000-00-0000-8142-000-3189-00-5 BEST Roofing Receivable	.00	.00	.00	.00
	43-000-00-0000-8132-000-0000-10-5 Due To/From General Fund	.00	.00	.00	.00
	43-000-00-0000-8132-000-0000-18-5 Due To/From Ins Res Fund	.00	.00	.00	.00
	43-000-00-0000-8132-000-0000-19-5 Due to/from CPP	.00	.00	.00	.00
	43-000-00-0000-8132-000-0000-22-5 Due To/From Governmental Grants	.00	.00	.00	.00
	43-000-00-0000-8132-000-0000-41-5 Due to/from	.00	.00	.00	.00
	Total Assets	**.00**	**-228,203.07**	**-228,203.07**	**-228,203.07**

	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 43	**CAPITAL RESERVE FUND**				
	43-000-00-0000-7421-000-0000-00-5 Accounts Payable	.00	.00	.00	.00
	43-000-00-0000-7421-000-0000-01-5 Prior Yrs Accounts Payable	.00	-29,099.86	-29,099.86	-29,099.86
	43-000-00-0000-7481-000-0000-00-5 Deferred Property Tax Revenue	.00	.00	.00	.00
	43-000-00-0000-7481-000-0000-01-5 Deferred Revenue	.00	.00	.00	.00
	43-000-00-0000-7531-000-0000-00-5 Obligation-Capital Leases	.00	.00	.00	.00
	Total Liabilities	**.00**	**-29,099.86**	**-29,099.86**	**-29,099.86**
	43-000-00-0000-6726-000-0000-00-5 Reserved fund balance	.00	.00	.00	.00
	43-000-00-0000-6775-000-0000-00-5 Budgeted Fund Balance	-100,580.00	.00	.00	-100,580.00
	43-000-00-0000-6770-000-0000-00-5 Unreserved fund balance	.00	.00	.00	.00
	Total Equity	**-100,580.00**	**.00**	**.00**	**-100,580.00**
	43-000-00-0000-6780-000-0000-00-5 Estimated Revenues	-1,659,025.00	.00	.00	-1,659,025.00
	43-000-00-0000-6781-000-0000-00-5 Revenue Control	.00	2,947.00	2,947.00	2,947.00
	43-000-00-0000-6782-000-0000-00-5 Appropriations	1,759,605.00	.00	.00	1,759,605.00
	43-000-00-0000-6783-000-0000-00-5 Expenditure Control	.00	-202,050.21	-202,050.21	-202,050.21
	43-000-00-0000-6784-000-0000-00-5 Encumbrance Control	.00	-121,831.48	-121,831.48	-121,831.48
	43-000-00-0000-6753-000-0000-00-5 Reserve for Encumbrances	.00	121,831.48	121,831.48	121,831.48
	Total Controls	**100,580.00**	**-199,103.21**	**-199,103.21**	**-98,523.21**
	Total Equity and Control	**.00**	**-199,103.21**	**-199,103.21**	**-199,103.21**
	Total Liabilities and Equity	**.00**	**-228,203.07**	**-228,203.07**	**-228,203.07**
	Other Sources/Uses	**.00**	**.00**	**.00**	**.00**
	*Fund is in Balance .00				

Memo

TO: Board of Education
FROM: Charlotte Ciancio, Superintendent
DATE: August 21, 2014

Policy: Policy Development and Implementation, Policy GBA
Report Type: Decision Preparation
SUBJECT: Adoption of Board Policies – First Reading

Policy Wording: The Board develops policies and puts them in writing to provide for the successful, consistent and efficient operation of Mapleton's schools and the high achievement of Mapleton's students.

Report: As set out in Board policy, any new policy, or revision or repeal of an existing policy, is presented to the Board as a study item for a first reading.

The following policies have been drafted through CASB, edited by District staff and reviewed by the District's attorney. These policies are being presented as a first reading and study item, and any additions or deletions from the Board will go through a review process. No Board action is required at this meeting.

DD	Funding Proposals, Grants, and Special Projects
JJH	Student Travel

Mapleton Public Schools

DD

Funding Proposals, Grants, and Special Projects

Mapleton Public Schools (the "District") is committed to ensuring that all of its students achieve their dreams. To that end, the District is encouraged to pursue all available sources of funding consistent with achieving the District's objectives, in accordance with this policy and accompanying regulation, DD-R: Funding Proposals, Grants, and Special Projects.

Requests to apply for supplemental grant and/or special project funds must be formally approved by the Board of Education for Mapleton Public Schools (the "Board") prior to receiving the grant if the amount is $50,000 or above. The Superintendent (or designee) must approve submissions under $50,000.

Requests for supplemental grant and/or special project funds must include the objectives of the grant, sources of all revenue, any implications to the general fund, and an indication of any ongoing obligation to the District once the grant funds are expended.

Following receipt of written notification that the grant has been awarded to the District, the Board must formally approve acceptance of the funds. A line item budget must then be submitted to Business Services for inclusion in the revised and/or supplemental budget to be approved by the Board.

Policy Pending Adoption

Mapleton Public Schools

JJH

Student Travel

Mapleton Public Schools (the "District) recognizes that first-hand learning experiences requiring student travel are often one of the most effective and worthwhile means of learning. Specific guidelines and appropriate administrative procedures have been developed to screen, approve, and evaluate student travel opportunities, to ensure that all reasonable steps are taken for the safety of the participants and that the opportunities offered provide effective learning opportunities for students. (See JJH-R: Student Travel and accompanying exhibits)

These guidelines and procedures also assure that all field experiences are approved by the Superintendent (or designee) and the school director. Any overnight trip, trips exceeding 200 miles round trip, and/or trips outside of the state of Colorado must be preapproved by the Board of Education before any planning, including fundraising, begins.

Adopted _____ __, 2014, by the Board of Education for Mapleton Public Schools.

LEGAL REFERENCES:

C.R.S. § 13-22-107 (*parental liability waivers*)

CROSS REFERENCES:

EEAG: Student Transportation in Private Vehicles

IJOA: Field Experiences

Memo

TO: Charlotte Ciancio, Superintendent
FROM: Brian Fuller, Executive Director of Accountability and Technology Services
DATE: August 21, 2014

Policy: State Program Assessments, Policy ILBB
Report Type: Monitoring
SUBJECT: Progress Monitoring Report: 2013-2014 TCAP Results

Policy Wording: Policy ILBB: *State Program Assessments* (pending) states that the District shall participate in statewide performance assessment programs.

Policy Interpretation: This policy is interpreted to include updates to the Board on the District's student achievement progress within and between school years.

Decision Requested: This is an information-only report. No Board decision is required at this time.

Report: The Colorado Department of Education publicly released the 2014 Transitional Colorado Assessment Program (TCAP) achievement and growth results on Wednesday, August 14, 2014. The purpose of this report is to summarize Mapleton students' performance on these assessments.

Colorado students took TCAP reading, writing and math assessments last spring. TCAP tests are administered to students in grades 3-10. Students receive one of four possible proficiency ratings: advanced, proficient, partially proficient, or unsatisfactory.

Administration will present the 2013-2014 TCAP achievement and growth results for Board review.

TCAP 2014 Results

Mapleton Public Schools

Goals of Presentation





TCAP Proficiency

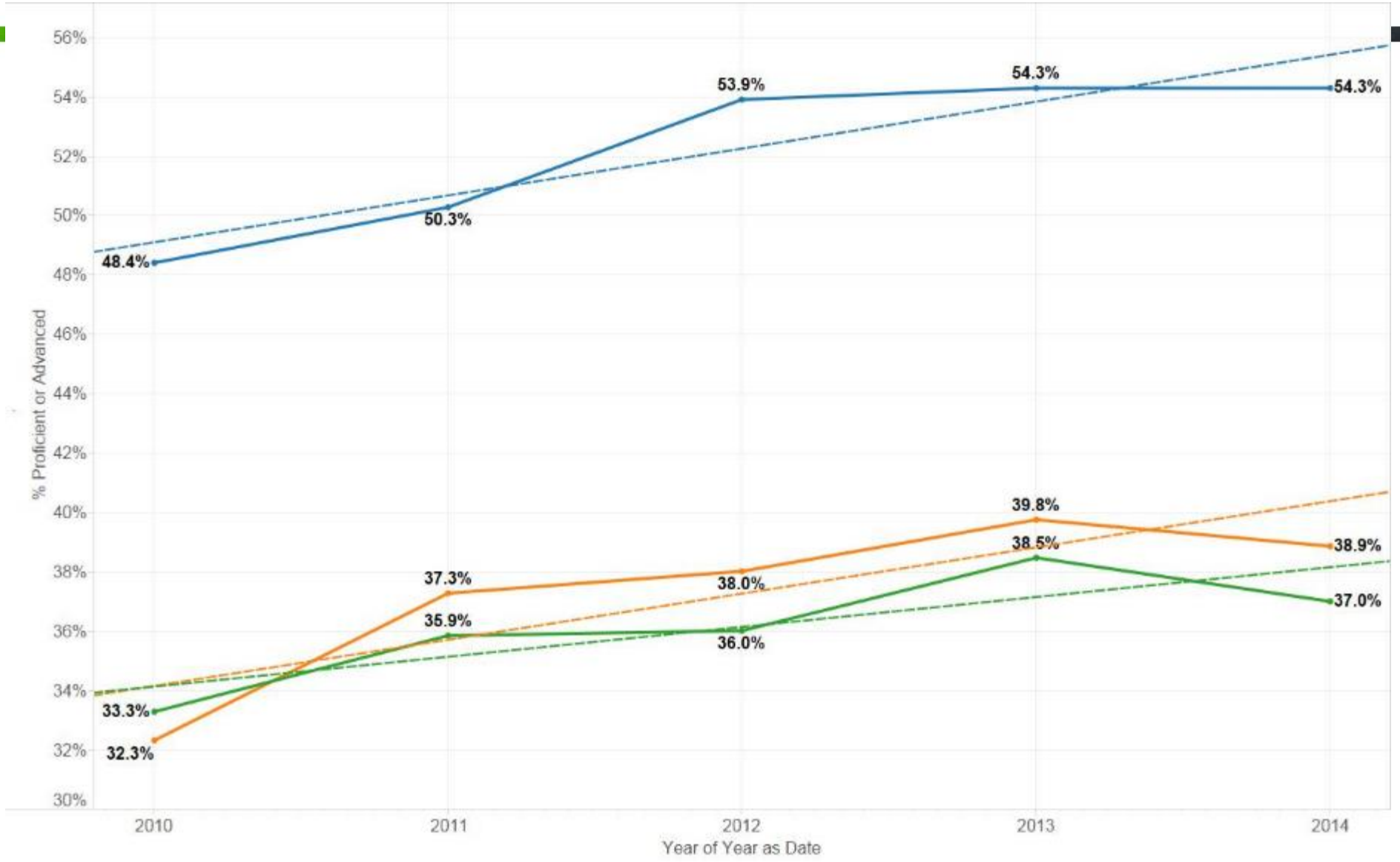
Summary of Results

TCAP Proficiency Up or Steady On 12 of 24 Tests

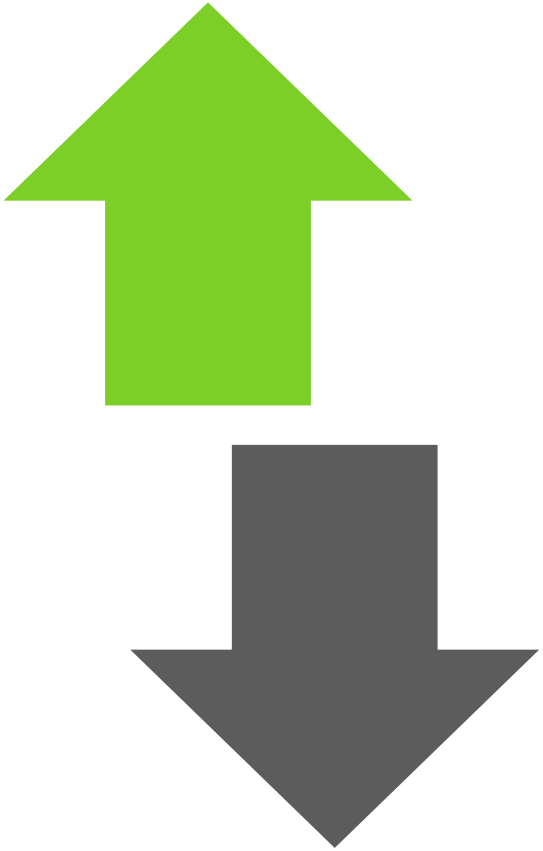
	Mapleton				
	2010	2011	2012	2013	2014
Gr 3 Reading	45	58	57	54	55
Gr 4 Reading	41	41	47	49	42
Gr 5 Reading	50	50	50	51	53
Gr 6 Reading	55	51	58	60	60
Gr 7 Reading	44	51	52	51	54
Gr 8 Reading	44	47	50	48	50
Gr 9 Reading	49	48	52	56	52
Gr 10 Reading	51	51	56	58	61
Gr 3 Writing	34	33	39	37	38
Gr 4 Writing	28	31	30	37	29
Gr 5 Writing	36	43	40	40	37
Gr 6 Writing	36	45	41	41	40
Gr 7 Writing	33	41	46	42	46
Gr 8 Writing	31	34	35	40	38
Gr 9 Writing	26	33	33	38	36
Gr 10 Writing	26	30	35	33	37
Gr 3 Math	52	53	54	63	61
Gr 4 Math	50	52	55	58	51
Gr 5 Math	43	48	43	48	50
Gr 6 Math	39	43	42	41	45
Gr 7 Math	21	28	31	32	29
Gr 8 Math	21	24	28	27	26
Gr 9 Math	15	16	15	19	16
Gr 10 Math	11	11	16	14	16

State of Colorado				
2010	2011	2012	2013	2014
70	73	74	73	72
66	65	67	68	67
70	69	69	70	71
72	71	73	73	71
68	67	68	68	69
68	67	67	67	66
68	66	67	68	66
66	65	68	70	69
50	51	52	51	51
50	56	49	53	52
57	60	58	57	55
57	62	56	58	57
58	59	62	61	61
55	54	55	56	56
49	53	51	55	54
47	47	48	49	49
71	70	71	72	72
70	71	71	72	72
66	66	64	65	65
61	63	61	62	61
49	53	53	55	55
51	51	52	51	52
39	38	37	39	40
30	32	33	34	33

TCAP Proficiency – All Students



Elementary Proficiency is down in all 3 Content Areas



Reading –1.7%

Math -0.7%

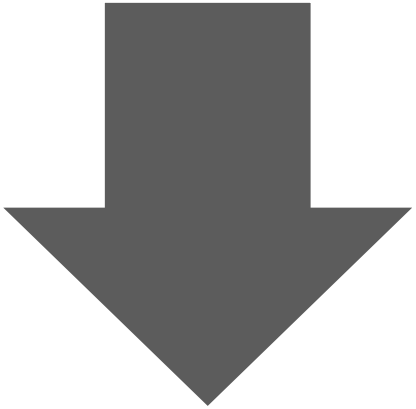
Writing -3.1%

Middle School Proficiency is up in 2 of 3 Content Areas



Reading +1.8%

Writing +0.6%



Math -0.9%

High School Proficiency is up 1 of 3 Content Areas

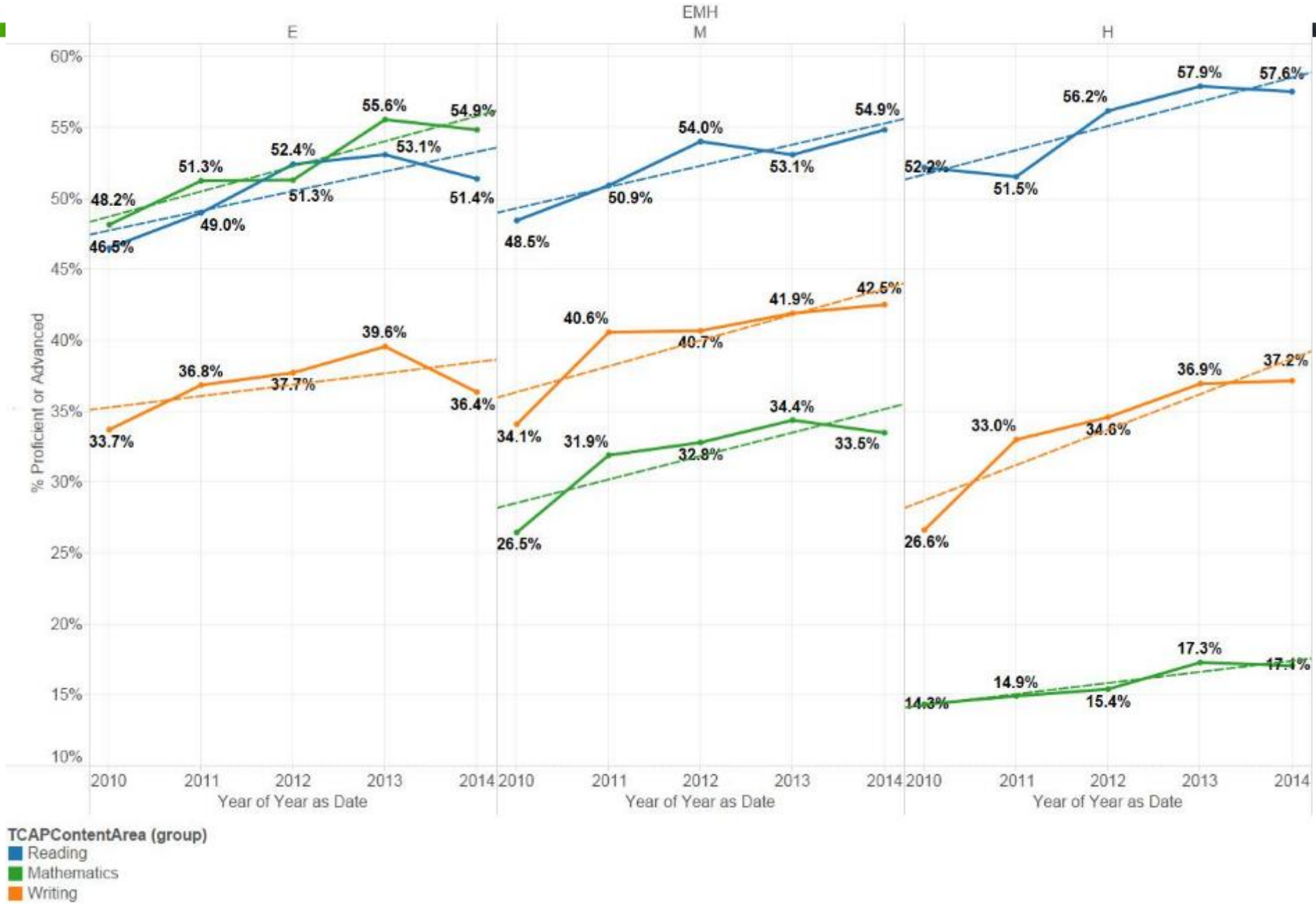


Writing +0.3%

Reading -0.3%

Math -0.2%

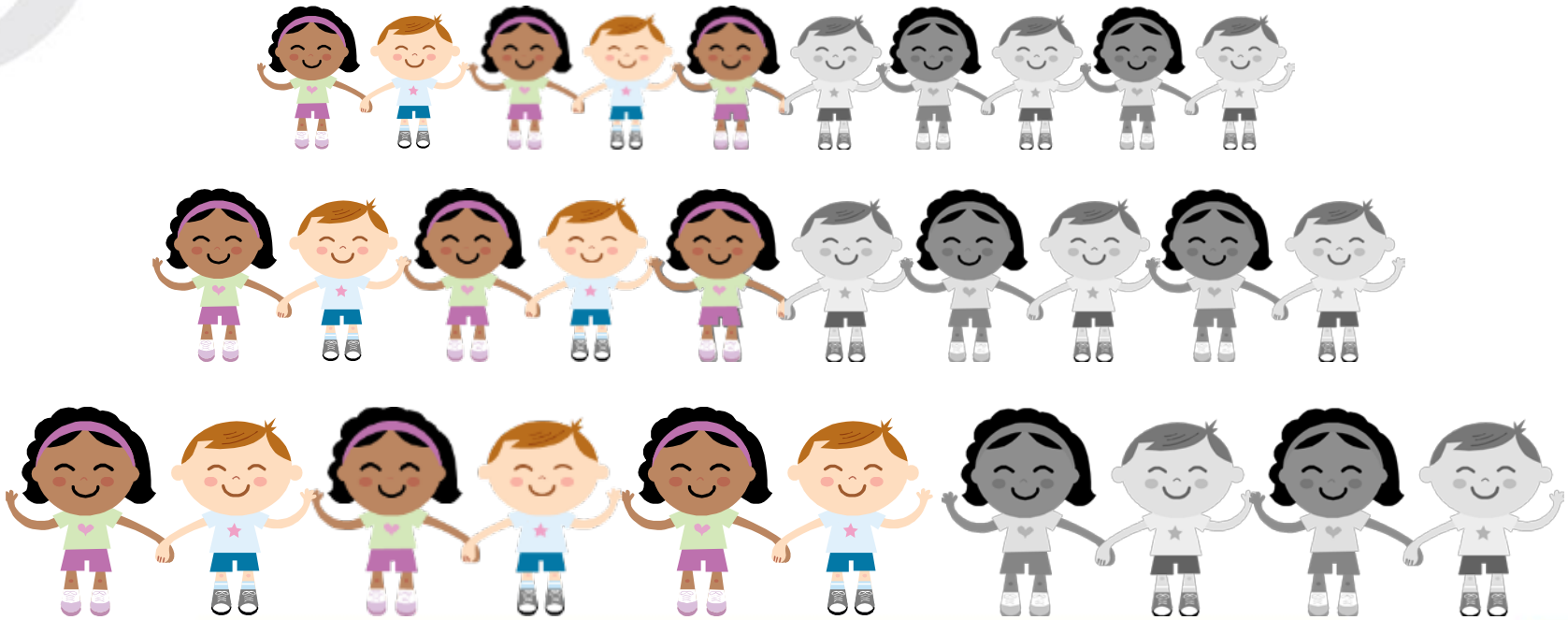
TCAP Proficiency by Elementary/Middle/High



Elementary = 51% Proficient

Middle = 55% Proficient

High = 58% Proficient

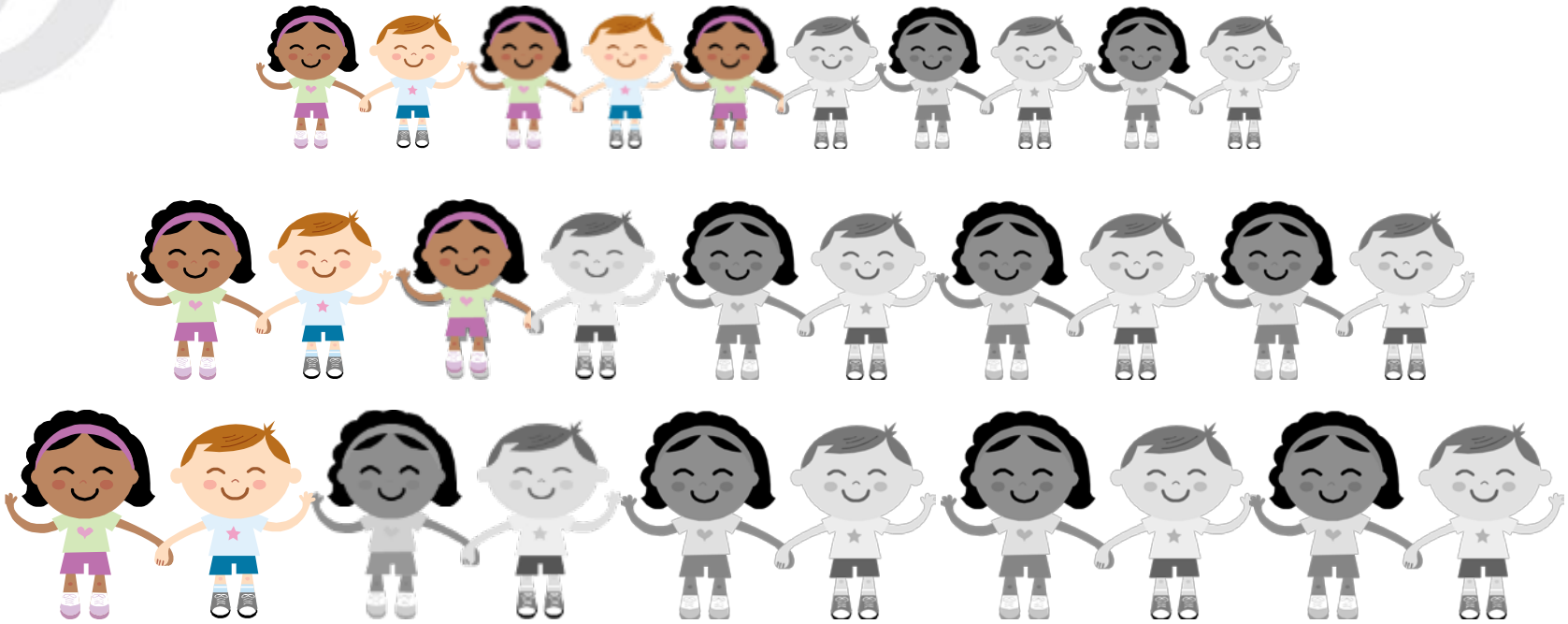


Reading Proficiency by E/M/H

Elementary = 55% Proficient

Middle = 34% Proficient

High = 17% Proficient

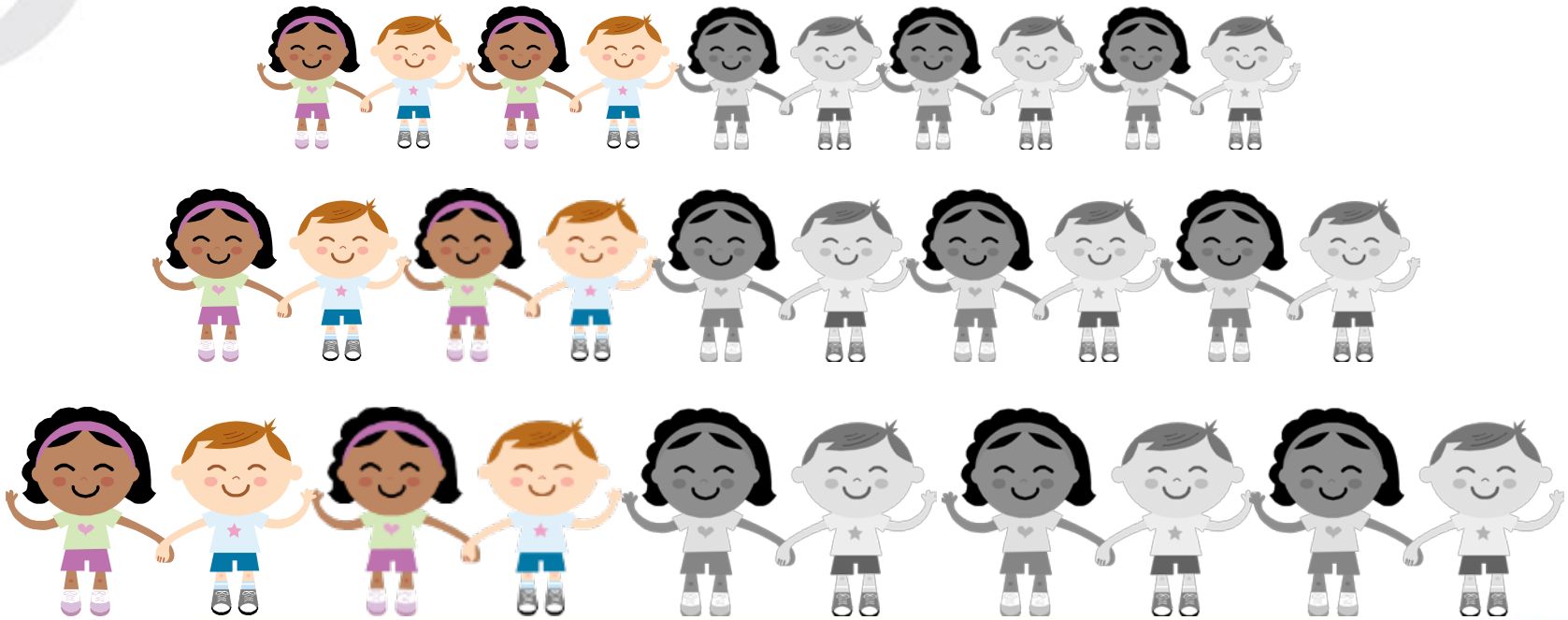


Math Proficiency by E/M/H

Elementary = 36% Proficient

Middle = 42% Proficient

High = 37% Proficient



Writing Proficiency by E/M/H



TCAP Growth

TCAP Growth – District Level

	Growth		
	Reading	Math	Writing
Mapleton Public Schools	50	43	47

Low Growth	< 45
Average Growth	45 - 55
High Growth	> 55

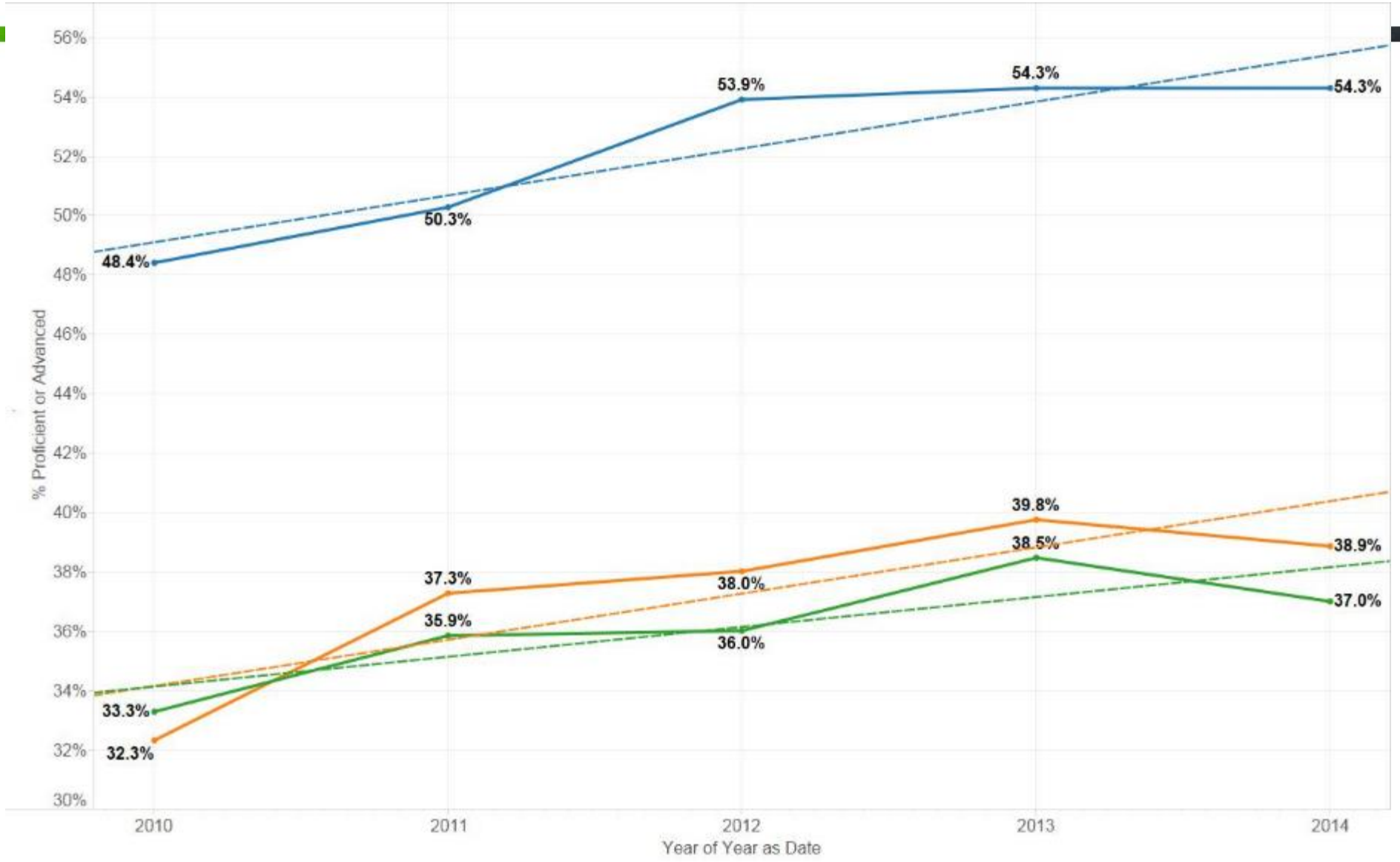
TCAP Growth – School Level

	Growth		
	Reading	Math	Writing
Mapleton Public Schools	50	43	47
Achieve Academy	50	44	54
Adventure	45	42	40
Clayton Partnership	52	44	42
Connections Academy	52	38	48
Explore	51	53	39
Global Leadership	41	44	38
Meadow	62	58	72
MEC	68	66	65
MESA	38	27	39
Monterey	43	41	45
Skyview	61	49	47
Valley View	47	47	56
Welby Montessori	39	36	41
York International	50	37	51

Low Growth	< 45
Average Growth	45 - 55
High Growth	> 55

Summary

TCAP Proficiency – All Students



TCAP Growth – District Level

	Growth		
	Reading	Math	Writing
Mapleton Public Schools	50	43	47

Low Growth	< 45
Average Growth	45 - 55
High Growth	> 55



Mapleton Public Schools

Memo

TO: Charlotte Ciancio, Superintendent
FROM: Brian Fuller, Executive Director of Accountability and Technology Services
DATE: August 21, 2014

Policy: State Program Assessments, Policy ILBB
Report Type: Monitoring
SUBJECT: Progress Monitoring Report: 2013-2014 ACT Results

Policy Wording: Policy ILBB: *State Program Assessments* (pending) states that the District shall participate in statewide performance assessment programs.

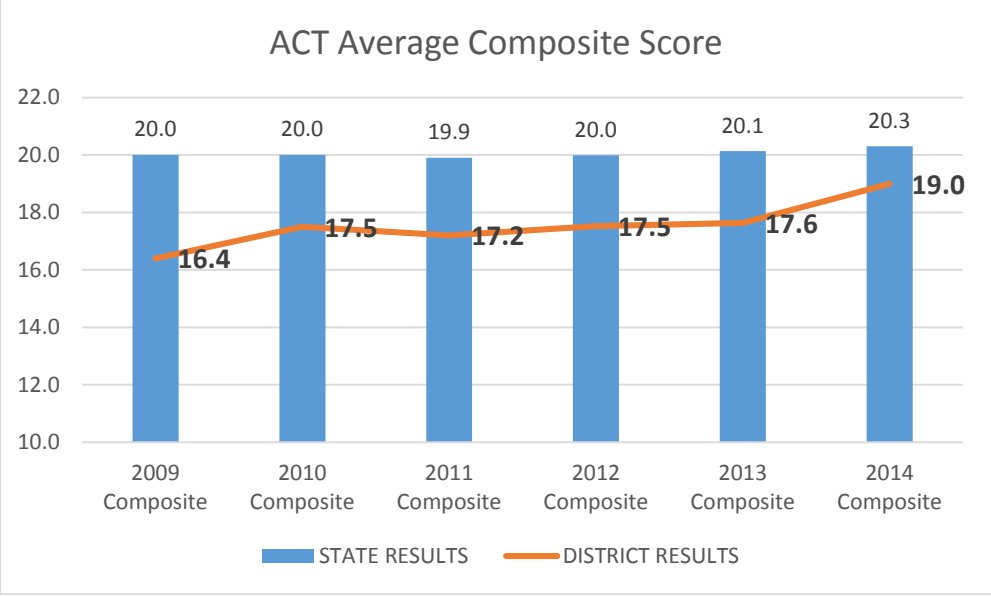
Policy Interpretation: This policy is interpreted to include updates to the Board on the District's student achievement progress within and between school years.

Decision Requested: This is an information-only report. No Board decision is required at this time.

Report: The Colorado Department of Education publicly released the 2014 ACT test results on August 20th, 2014. The purpose of this report is to summarize Mapleton students' performance on this assessment.

Colorado 11th grade students took the ACT test last spring. ACT tests are given to all 11th grade students in the State of Colorado.

Results for the 2014 ACT administration show strong gains in average ACT scores across the District. The average ACT score in the district rose to 19.0, up from 17.6 the year before.



Individual schools also saw gains, with Academy High School, Global Leadership Academy, Mapleton Early College (MEC) and York International all showing increases over their 2013 scores. The table below shows ACT scores for the past 6 years.

School Name	2009 Composite	2010 Composite	2011 Composite	2012 Composite	2013 Composite	2014 Composite
STATE RESULTS	20.0	20.0	19.9	20.0	20.1	20.3
DISTRICT RESULTS	16.4	17.5	17.2	17.5	17.6	19.0
ACADEMY HIGH SCHOOL	16.2	17.7	17.7	17.2	17.0	17.5
COLORADO CONNECTIONS ACADEMY				20.8	21.3	20.6
GLOBAL LEADERSHIP ACADEMY	15.9	14.8	14.8	14.9	15.7	16.5
MESA	15.5	16.5	16.5	18.0	17.6	17.4
MEC	17.2	18.3	18.3	18.0	16.9	18.8
YORK INTERNATIONAL		19.1	19.1	19.4	19.3	20.5
NEW AMERICA SCHOOL-DENVER			NA	13.4	13.4	

The 2014 ACT administration had three schools scoring their highest average ACT score in the past 6 years. These three schools, Global Leadership Academy, Mapleton Early College (MEC) and York International, all earned the highest average ACT score for their school.

Memo

TO: Charlotte Ciancio, Superintendent
FROM: Jackie Kapushion, Deputy Superintendent
DATE: August 20, 2014

POLICY: Funding Proposals, Grants, and Special Projects, Policy DD
REPORT TYPE: Decision Making
SUBJECT: REQUEST TO ACCEPT GRANT FUNDS – Kaiser Permanente

Policy Wording: Policy DD: *Funding Proposals, Grants and Special Projects* encourages the District to pursue all available sources of funding consistent with achieving the District's objectives.

Further, the policy stipulates that District administration must formally seek Board approval before accepting supplemental or special project funds if the amount is $50,000 or greater.

Decision Requested: District administration is requesting Board approval to accept $50,000 to support the implementation of three strategies that promote physical activity in Mapleton for the 2014-15 school year.

Report: In February 2014, District administration submitted a grant proposal for $50,000 to Kaiser Permanente for the implementation of the following three strategies:

1. Provide after-school bussing to increase student participation in after-school athletic activities;
2. Provide professional development and other supports for physical education teachers to increase student activity during PE classes; and
3. Partner with *Playworks, Inc*. to create a school environment that encourages safe, fun, and inclusive physical activity before, during and after the school day.

Each of these strategies has an action plan that specifies an objective, specific activities, a timeline for completion, and the person(s) responsible for accomplishing each task.

District administration recommends approval of this grant because research demonstrates that increased physical activity enhances the learning environment for children and supports the accomplishment of District academic priorities.

Memo

TO: Charlotte Ciancio, Superintendent
FROM: Jackie Kapushion, Deputy Superintendent
DATE: May 21, 2014

Policy: Funding Proposals, Grants and Special Projects, Policy DD
Report Type: Decision Making
SUBJECT: REQUEST TO ACCEPT GRANT FUNDS – Colorado Department of Education – Counselor Corps Grant

Policy Wording: Policy DD: *Funding Proposals, Grants and Special Projects* encourages the District to pursue all available sources of funding consistent with achieving the District's objectives.

Further, the policy stipulates that district administration must formally seek Board approval before accepting supplemental or special project funds if the amount is $50,000 or greater.

Decision Requested: District administration is requesting Board approval to accept $93,150 from the Colorado Department of Education, as legislated by SB14-150: Appropriation extending the Colorado Counselor Corps Grant.

Report: Mapleton Public Schools applied for Counselor Corps funding in June 2011 and received a $388,000, three-year award in August 2011. Since that time, the grant has served two schools: Global Leadership Academy (GLA) and Mapleton Early College (MEC). The goal of the grant was to increase the on-time graduation rate, reduce the dropout rate, and lower the school counselor: student ratio at GLA and MEC. Grant funds were used to fund 1.5 FTE of dropout prevention counselors in partnership with Colorado Youth for a Change (CYC). Colorado Youth for a Change, a Denver-based, non-profit organization, provides prevention, intervention, dropout outreach and recovery, and data analysis for school districts statewide. Counselors hired using Counselor Corps funds are employees of Colorado Youth for a Change, but work closely with school directors and staff.

During the 2014 legislative session, an additional $93K was made available to Mapleton through SB 14-150, which will be used to extend the employment of the CYC counselors at GLA and MEC for the 2014-15 school year. At both schools, a priority has been placed on dropout prevention and increasing graduation rates. Both schools have steadily increased their graduation rates in the past three years.

District administration requests the Board's acceptance of this grant award for the purpose outlined in the original grant application.

Memo

TO: Charlotte Ciancio, Superintendent
FROM: Jackie Kapushion, Deputy Superintendent
DATE: August 11, 2014

Policy: Student Absences and Excuses, Policy JH
Report Type: Decision Making
SUBJECT: Proclamation of September as Attendance Awareness Month

Policy Wording: Policy JH, "Student Absences and Excuses," states that Mapleton Public Schools is dedicated to ensuring that its students attend school every day. Colorado law requires students attend school until the age of 17. According to state law, it is the obligation of every parent/guardian to ensure that every child under their care and supervision receives adequate education and training and, if of compulsory attendance age, attends school.

Policy Interpretation: The purpose of this policy is to ensure that all students are in school in accordance with the law.

Report: As indicated in the District UIP, Mapleton continues to prioritize consistent attendance for every student in an effort to raise student achievement. Nationally, September is Attendance Awareness Month, which also gives our District the opportunity to communicate the importance of consistent attendance at the local level. Therefore, District administration recommends that the Board of Education proclaim the month of September as Attendance Awareness Month.

Mapleton Public Schools

Proclamation of September as Attendance Awareness Month

WHEREAS, good attendance is essential to student achievement and graduation, and we are committed to dedicating our resources and attention to reducing chronic absenteeism rates, with a focus starting as early as pre-school; and

WHEREAS, chronic absence – missing 10 percent or more of school for any reason, including excused and unexcused absences, or just two or three days a month, is a proven predictor of academic trouble and dropout rates; and

WHEREAS, improving attendance and reducing chronic absence takes commitment, collaboration and tailored approaches to particular challenges and strengths in each community; and

WHEREAS, chronic absence predicts lower third-grade reading proficiency, course failure and eventual dropout, and weakens our communities and our local economy; and

WHEREAS, the impact of chronic absence hits low-income students particularly hard if they don't have the resources to make up for lost time in the classroom and are more likely to face systemic barriers in getting to school – such as unreliable transportation, lack of access to health care, unstable or unaffordable housing; and

WHEREAS, chronic absence exacerbates the achievement gap that separates low-income students from their peers, since students from low-income families are both more likely to be chronically absent and more likely to be affected academically by missing school. Absenteeism also undermines efforts to improve struggling schools, since it is hard to measure improvement in classroom instruction if students are not in class; and

WHEREAS, schools and community partners can reach out more frequently to absent students to determine why they are missing school and what would help them attend more regularly; and

WHEREAS, schools and districts must do more to track, calculate and share the data on how many students are chronically absent so that we can deliver the right interventions to the right students; and

WHEREAS, all students – even those who show up regularly – are affected by chronic absence because teachers must spend time reviewing for students who missed lessons; and

WHEREAS, chronic absence can be significantly reduced when schools, parents, businesses and communities work together to monitor and promote good attendance and address hurdles that keep children from getting to school.

NOW, THEREFORE, WE, the Board of Education of Mapleton Public Schools, proclaim that our schools will stand with the nation in recognizing September as "Attendance Awareness Month." We hereby commit to focusing on reducing chronic absenteeism to give all children an equitable opportunity to learn, grow and thrive academically, emotional and socially.

BY:

_____ _____

Kenneth Winslow, President Date

Memo

TO: Charlotte Ciancio, Superintendent
FROM: Whei Wong, Chief Communications Officer
DATE: August 21, 2014

POLICY: School Year/School Calendar/Instruction Time, Policy IC/ICA
REPORT TYPE: Decision Making
SUBJECT: Request to Change Calendar

Policy Wording: The Superintendent (or designee) shall prepare the School District calendar for the next school year and it shall be presented to the Board for approval in the spring of each year.

Further, the policy stipulates that any change in the calendar except for emergency closing or other unforeseen circumstances shall be preceded by adequate and timely notice of no less than 30 days.

Decision Requested: District administration is requesting Board approval to change the previously approved calendar on Friday, September 19, 2014, to implement a two-hour early release day for all students in support of Mapleton Public Schools and community Homecoming festivities.

Report: For the past several years, a tradition of supporting and celebrating Skyview Wolverines athletics has been established. The Homecoming Parade and its associated events and activities has been integral to that tradition-building. For first time in Skyview Wolverines history, we will celebrate Homecoming under the lights at DiTirro Stadium this year on Friday, September 19, 2014. In an effort to continue to provide an opportunity for all students, their families and community to engage with Mapleton Public Schools, we are requesting to implement a two-hour early release to accommodate a Friday afternoon parade and other activities prior to the game.

Memo

TO: Charlotte Ciancio, Superintendent
FROM: Karla Allenbach, Executive Director of Learning Services
DATE: August 18, 2014

Policy: Basic Instructional Program, Policy IHA
Report Type: Informational
Subject: Constitution Day

Policy Wording: Board Policy IHA states that students will be instructed about, and be expected to be, participating citizens.

Board Action: This is an information-only report. No formal Board action is required.

Report: In the Mapleton Mission Statement, one of the District objectives is to ensure that all students will possess the character and personal attributes necessary to be responsibly contributing citizens. In August of 2009, the Mapleton Board of Education declared the annual recognition of September 17 as Constitution Day. The purpose of this report is to provide information on the events and activities that will take place to celebrate Constitution Day this school year.

The United States Constitution, one of the most important documents in the history of the world, sets forth ideals of liberty and freedom for our nation. It is important for our students to understand how these principles continue to shape our country.

During the week of September 17, 2014, Mapleton Public Schools will highlight the importance of the Constitution in grades 3 – 12 through various learning activities aligned to District Social Studies Standards. Specifically, all 5th grade classrooms will focus on the Social Studies standards:

- 4.1: Civics: The foundations of citizenship in the United States
- 4.2: Civics: The origins, structure, and functions of the United States government.

Each 5th grade classroom will receive an instructional resource package from Liberty Day that includes a teacher activity guide as well as a Constitution booklet and flag pin for each student. Additionally, all 12th grade students will receive a copy of the Constitution.

Memo

TO: Charlotte Ciancio, Superintendent
FROM: Shae Martinez, Chief Financial Officer
DATE: August 26, 2014

POLICY: Financial Administration, Policy DAB
REPORT TYPE: Decision Making
SUBJECT: 4th Quarter FY 2014 Financial Report

Policy Wording: With respect to the actual, ongoing financial condition and activities of Mapleton Public Schools (the "District"), the Superintendent shall not cause or allow fiscal jeopardy or a material deviation from the annual budget or any budget policies adopted by the Board of Education for Mapleton Public Schools (the "Board"), or any fiscal condition that is inconsistent with achieving the District's objectives. In accordance with state law, all funds and accounts of Mapleton Public Schools shall be audited at least once annually...

Policy Interpretation: This policy is interpreted to include quarterly updates to the Board on the District's financial position.

Decision Requested: District administration is requesting approval of the June 2014 4th Quarter Financial Report.

Report: Historically, District administration has provided the Board with monthly financial updates in the Consent Agenda. Per the Board's request for more detailed financial information, the District has implemented a new presentation which gives a more comprehensive view of our quarterly financial position to include actual financial statements and comparison charts. District administration will continue to provide monthly reports for the Consent Agenda on non-quarterly reporting periods and has also updated these reports to include comparison drafts.

Mapleton Public Schools
Quarterly Financial Report
June 30, 2014



Submitted by
Mapleton Public Schools
Business Services Department

Shae Martinez
Chief Financial Officer
and
Michael Everest
Lead Accountant

Mapleton Public Schools

4th Quarter Fund Financial Narrative

June 30, 2014

Provided by Business Services Staff

Unaudited activities for the 2013-2014 fiscal year are presented in the attached June 30, 2014 4th Quarter Financial Statements.

The format of these financial statements presents the audited financial statements for the 2011-2012 and 2012-2013 fiscal years as well as the 2013-2014 Board of Education Adopted Budget. The year-to-date actual balances, variance compared to budget and detailed percentages of the actual to budget are also presented in the financials.

General Fund (10) – The General Fund is the District's primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund.

Summary

- The 4th quarter total year-to-date (YTD) revenues for the General Fund were $59.2 million after transfers and expenditures were $60.5 million. Of the total YTD total budget, 96.3% of all revenues have been received and 98.3% of expenditures have been disbursed. Because the District uses the modified 60 day accrual method of accounting, any expenses that benefitted and occurred within the 2013-2014 school year will continue to be booked through August, 2014.

Explanation of Significant Variance Items- Revenues

- **Property Tax Revenue-** Revenue for 4th quarter property tax revenues will continue to be recognized through August 31, 2014 per the Governmental Accounting Standards Board (GASB). Anticipated revenues not received by this date will be recorded as deferred revenues. The District is on track to receive all of the budgeted property tax revenue.
- **Transfers-** The amount of revenue transfer has decreased by approximately $3.4 million dollars when compared to last year's activity due to the loss of New America Charter School. The District no longer received revenue for the charter so there is no transfer of funds taking place.

Explanation of Significant Variance Items- Expenditures

- As of June 30, 2014, total General Fund expenditures were 98.3% of the budget. Salaries and benefits together represent 68% of the total General Fund budget. Additional accrued expenditures will continue to be booked through August, 2014.

Insurance Reserve Fund (18) – The Insurance Fund accounts for the resources used for the District's liability, property, and worker's compensation insurance needs.

Summary

- The 4th quarter total YTD revenues for the Insurance Reserve Fund were $340,071 and expenditures were $443,332. Of the YTD total budget, 100% of all revenue has been received and 74.3% of all expenditures have been expended.

Colorado Preschool Program Fund (19) – This fund was established by Senate Bill 01-123, concerning the required expenditure of a portion of a school district's per pupil operating revenue for the school district's Colorado Preschool Program.

Summary

- As of the close of the 4th quarter total YTD revenues for the Colorado Preschool Program Fund (CPP) were $1,412,723 and the expenditures were $1,373,469. Of the YTD total budget, 100.9% of revenues have been received and 93.9% of expenditures have been expended. Activity in the fund is consistent with prior years and will end the year with a positive fund balance.

Governmental Grants Fund (22) – This fund is provided to account for monies received from various federal, state and local grant programs.

Summary

- The 4th quarter total YTD revenues for the Governmental Grants Fund were $2,308,136 and expenditures were $2,803,865. Of the YTD total budget, 62.2% of all revenues have been received and 76% of all expenditures have been expended.

Explanation of Significant Variance Items- Revenues

- Because end-of-year expenditure reimbursement cannot be requested until the amounts have been expended, there is a delay in the receipt of revenue. It is projected that the Governmental Grant Fund revenues and expenditures will match after the final close.

Bond Redemption Fund (31) – This fund is authorized by Colorado law. It provides revenues based upon a property tax mill levy set by the Board of Education to satisfy the District's bonded indebtedness on an annualized basis.

Summary

- The 4th quarter YTD revenues for the Bond Redemption Fund were $10,498,096 and expenditures were $9,042,403. Of the YTD total budget, 100% of revenues have been received and 71.3% of expenditures have been expended. Reserves in this fund will be used to cover the December bond payments as the majority of revenue for this fund is collected from March through June.

Capital Reserve Fund (43) – This fund is used to account for revenues restricted for ongoing capital needs such as site acquisition, building additions, repairs and maintenance, and equipment purchases.

Summary

- The 4th quarter total YTD revenues for the Capital Reserve Fund were $2,856,944 and expenditures were $3,025,012. Of the YTD total budget, 111.4% of revenues have been received and 91% of expenses have been expended.

Explanation of Significant Variance Items- Revenues

- Revenue earnings were higher than budget due to a large rebate from X-cel Energy related to the bond construction process at the Skyview Campus and an additional allotment from the General Fund to support summer improvement projects.

Explanation of Significant Variance Items- Expenditures

- Many expenditures in the Capital Reserve Fund are not expended until the summer months as site improvement projects are initiated and completed in this timeframe so as not to disrupt school activities.

Food Service Fund (51) – This fund account for all financial activities associated with the District's nutrition program.

Summary

- The 4th quarter total YTD revenues for the Food Service Fund were $2,280,418 and expenditures were $1,741,339. Of the YTD total budget, 119.6% of all revenues were received and 67% of all expenses were disbursed.

Explanation of Significant Variance Items- Revenues

- Conservative budgeting and increased program participation both contributed to the increase in revenue collections in FY 2013-2014.

Explanation of Significant Variance Items- Expenses

- Expenditure budget included contingency for pending freezer purchase that was not facilitated in FY 2013-2014.

Mapleton Public Schools

Mapleton Public Schools
Fund Balance Worksheet
For the Quarter Ending June 30, 2014

Fund	Audited Fund Balance 06/30/2012	Audited Fund Balance 06/30/2013	YTD Revenues Less Transfers	YTD Expenditures	Unaudited Fund Balance 06/30/2014
General Funds					
10 General Fund	6,340,069	7,001,088	59,686,270	60,543,417	6,564,480
18 Risk Management Fund	60,614	163,077	340,071	443,332	59,816
19 Colorado Preschool Fund	53,449	54,798	1,412,723	1,373,469	94,052
Total General Funds	**6,454,132**	**7,218,963**	**61,439,065**	**62,360,218**	**6,718,348**
Special Revenue Funds					
22 Grants Fund	-	-	2,308,136	2,803,865	(495,729)
Total Special Revenue Funds	**-**	**-**	**2,308,136**	**2,803,865**	**(495,729)**
Debt Service Funds					
31 Bond Redemption Fund	2,130,495	2,190,260	10,498,096	9,042,403	3,645,952
Total Debt Service Funds	**2,130,495**	**2,190,260**	**10,498,096**	**9,042,403**	**3,645,952**
Capital Project Funds					
41 Building Fund	20,870,030	1,410,780	-	1,003,516	407,264
43 Capital Reserve Fund	472,602	804,849	2,856,944	3,025,012	636,781
Total Capital Project Funds	**21,342,632**	**2,215,629**	**2,856,944**	**4,028,528**	**1,044,045**
Enterprise Funds					
51 Nutrition Services	2,129,132	2,298,519	2,280,418	1,741,339	2,837,598
Total Enterprise Funds	**2,129,132**	**2,298,519**	**2,280,418**	**1,741,339**	**2,837,598**
Totals	**32,056,391**	**13,923,371**	**79,382,658**	**79,976,353**	**13,750,214**

Mapleton Public Schools

GENERAL OPERATING FUND EXPENDITURE AND TRANSFER DETAIL
For the Month Ended June 30, 2014

	FY 2011-12 Audited	FY 2012-13 Audited	FY 2013-14 Final Budget	FY 2013-2014 Actual	Variance
EXPENDITURES					
Current					
Instruction	$ 31,984,586	$ 32,553,305	$ 38,462,779	$ 37,727,829	$ (734,951)
Support Services					
Student Support Services	2,009,835	2,077,620	2,632,548	2,588,597	(43,951)
Instructional Staff Support Services	2,236,273	2,291,074	2,617,074	2,382,271	(234,803)
General Administration Services	1,686,958	1,295,896	1,779,442	1,410,465	(368,977)
School Administration Services	3,807,786	4,073,981	4,567,490	4,471,581	(95,909)
Business Services	1,629,511	1,669,727	2,177,836	2,224,747	46,911
Operations & Maintenance	4,695,458	4,293,281	4,908,685	5,162,264	253,579
Student Transportation	1,932,459	1,694,005	1,823,817	1,918,409	94,592
Other Support Services	2,022,944	2,634,579	2,588,678	2,657,254	68,576
TOTAL EXPENDITURES	52,005,810	52,583,468	61,558,349	60,543,417	(1,014,932)
Excess of Revenues					
Over (Under) Expenditures	5,695,190	7,067,660	418,933	2,144,203	1,725,270
OTHER FINANCING SOURCES (USES)					
Transfers Out					-
Charter Payments	(2,761,335)	(2,704,928)	-	-	-
Capital Reserve	(2,156,590)	(1,959,672)	(1,100,600)	(1,450,600)	(350,000)
Insurance Reserve	(541,290)	(541,290)	(340,000)	(340,000)	
Preschool	(1,250,000)	(1,190,000)	(1,200,000)	(1,200,000)	-
Food Service	(10,750)	(10,750)	(10,750)	(10,750)	-
Grant Transfer	309,039	-			
TOTAL OTHER FINANCING SOURCES (USES)	(6,410,926)	(6,406,640)	(2,651,350)	(3,001,350)	(350,000)
NET CHANGE IN FUND BALANCE	**(715,736)**	**661,020**	**(2,232,417)**	**(857,147)**	1,375,270
Fund Balance Beginning	**7,055,805**	**6,340,069**	**7,001,089**	**7,001,089**	
Fund Balance Ending	**$ 6,340,069**	**$ 7,001,089**	**$ 4,768,672**	**$ 6,143,942**	**$ 1,375,270**

Mapleton Public Schools

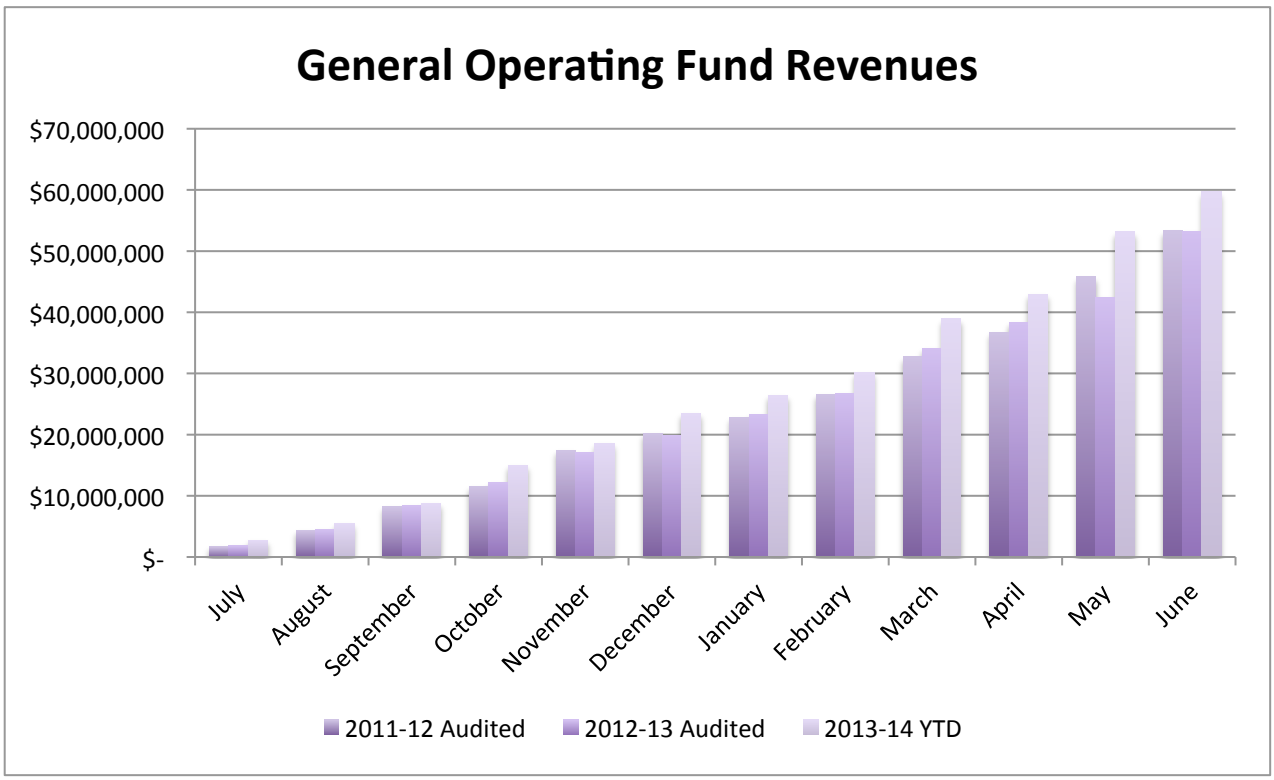
GENERAL OPERATING FUND REVENUE DETAIL
For the Month Ended June 30, 2014

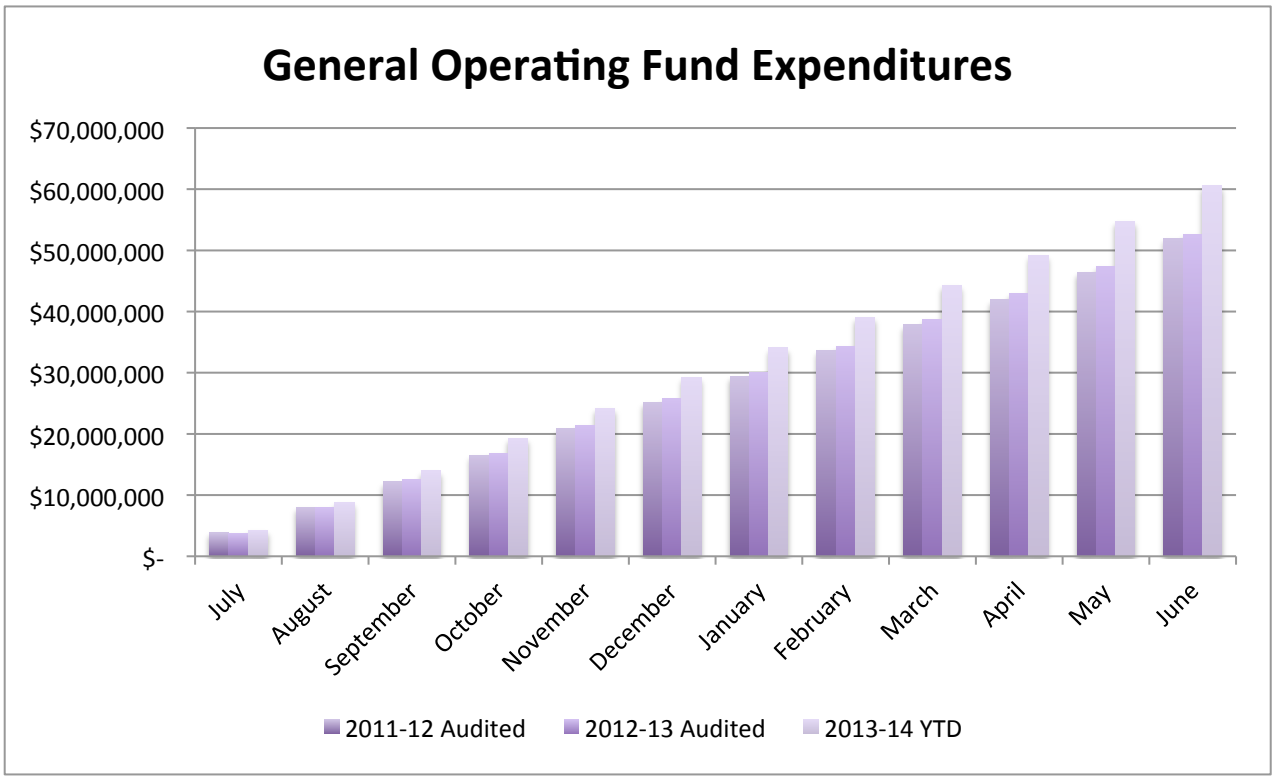
	FY 2011-12 Audited	FY 2012-13 Audited	FY 2013-14 Final Budget	FY 2013-2014 Actual	Variance
REVENUES					
Local Sources					
Property Taxes	11,341,706	11,650,569	11,725,856	11,437,083	(288,773)
Property Taxes- Override	4,670,000	4,670,000	4,670,000	4,670,000	-
Property Tax Hold Harmless	214,050	214,050	214,050	214,050	-
Specific Ownership Tax	1,435,894	1,433,644	1,300,000	1,471,242	171,242
Delinquent Property Tax/Penalty/Interest	142,297	258,395	72,000	265,429	193,429
Admin Fee from Contract School	460,549	463,127	634,421	656,993	22,572
Payroll Reimbursements	667,146	373,404	225,000	233,063	8,063
Credit Recovery	32,570	36,865	10,000	35,880	25,880
Other	865,956	403,231	337,433	456,186	118,753
Total Local Revenue	19,830,168	19,503,285	19,188,760	19,439,925	251,165
State Sources					
State Equalization	34,939,835	37,207,724	39,677,412	40,196,378	518,966
Full Day Kindergarten Hold Harmless	82,415	82,764	83,423	84,289	866
ECEA	1,022,114	1,051,773	1,134,939	1,320,598	185,659
ELPA	253,978	204,016	210,092	210,092	-
Transportation	477,398	492,995	479,000	489,452	10,452
Other State Revnue	16,269	17,271	126,000	178,032	52,032
Total State Revenue	36,792,009	39,056,543	41,710,866	42,478,841	767,975
Federal Sources					
Title I	1,078,823	1,091,300	1,077,656	768,854	(308,802)
Total Federal Revenue	1,078,823	1,091,300	1,077,656	768,854	(308,802)
TOTAL REVENUES	**$ 57,701,000**	**$ 59,651,128**	**$ 61,977,282**	**$ 62,687,620**	**$ 710,338**

Mapleton Public Schools

SUMMARY OF RESOURCES, EXPENDITURES, RESERVES AND TRANSFERS
2013-2014 GENERAL OPERATING FUND BY OBJECT
For the Month Ended June 30, 2014

	FY 2011-12 Audited	FY 2012-13 Audited	FY 2013-14 Final Budget	FY 2013-2014 Actual	Variance
REVENUES					
Local Sources	$ 19,830,169	$ 19,503,285	$ 19,188,760	$ 19,439,925	$ 251,165
State Sources	36,792,009	39,056,543	41,710,866	42,478,841	767,975
Federal Sources	1,078,823	1,091,300	1,077,656	768,854	(308,802)
TOTAL REVENUES	57,701,001	59,651,128	61,977,282	62,687,620	710,338
EXPENDITURES					
Salaries	29,224,531	29,740,514	32,419,206	32,329,614	(89,591)
Benefits	7,904,393	7,736,200	9,271,801	8,769,949	(501,852)
Purchased Services	7,227,263	7,013,086	9,274,265	8,752,424	(521,841)
Supplies and Materials	7,409,546	7,842,937	10,344,273	10,447,304	103,030
Property	206,076	144,603	145,015	138,791	(6,224)
Other	34,002	106,128	103,788	105,334	1,546
TOTAL EXPENDITURES	52,005,811	52,583,468	61,558,349	60,543,417	(1,014,932)
TOTAL TRANSFERS	(6,410,926)	(6,406,640)	(2,651,350)	(3,001,350)	350,000
TOTAL EXPENDITURES/TRANSFERS	45,594,885	46,176,828	58,906,999	57,542,067	(1,364,932)
TOTAL BEGINNING BALANCES AND RESERVES	7,055,805	6,340,069	7,001,089	7,001,089	-
ENDING FUND BALANCE	6,340,069	7,001,089	4,768,672	6,143,942	1,375,270

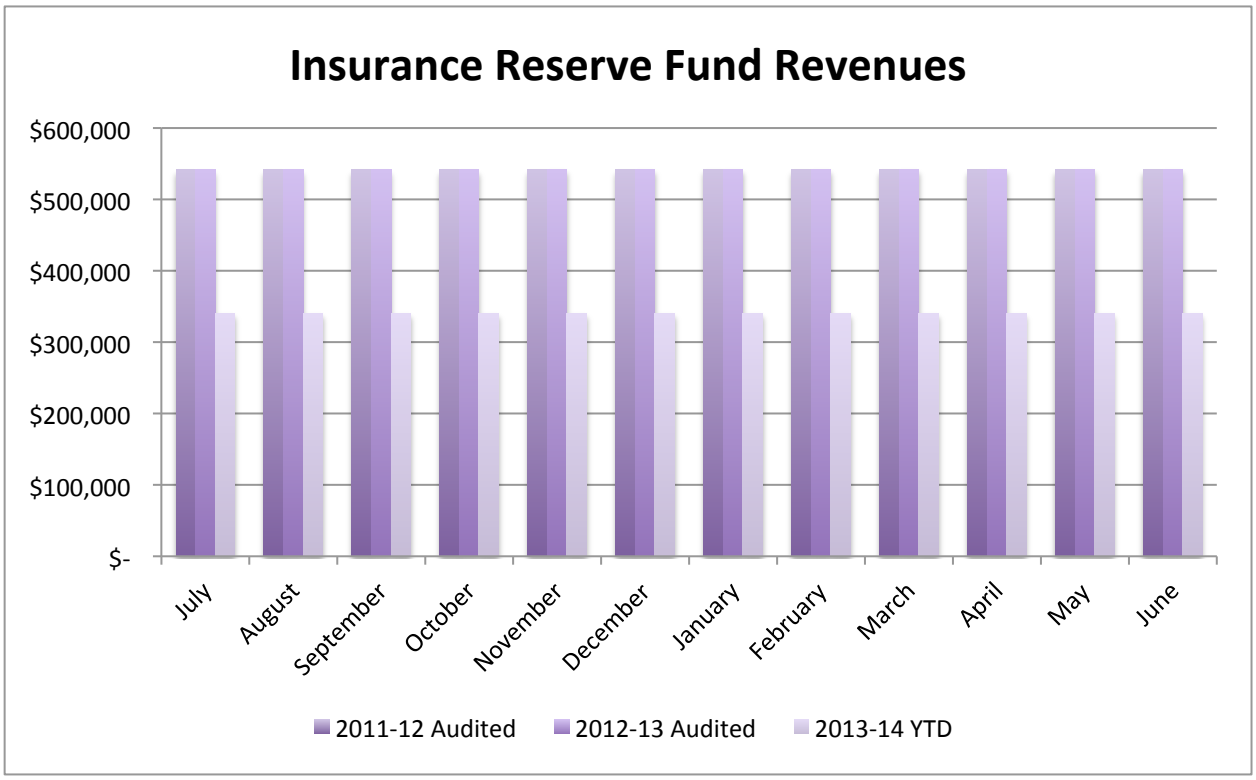

General Operating Fund Revenues
$70,000,000
$60,000,000
$50,000,000
$40,000,000
$30,000,000
$20,000,000
$10,000,000
$-
July
August
September
October
November
December
January
February
March
April
May
June
2011-12 Audited
2012-13 Audited
2013-14 YTD

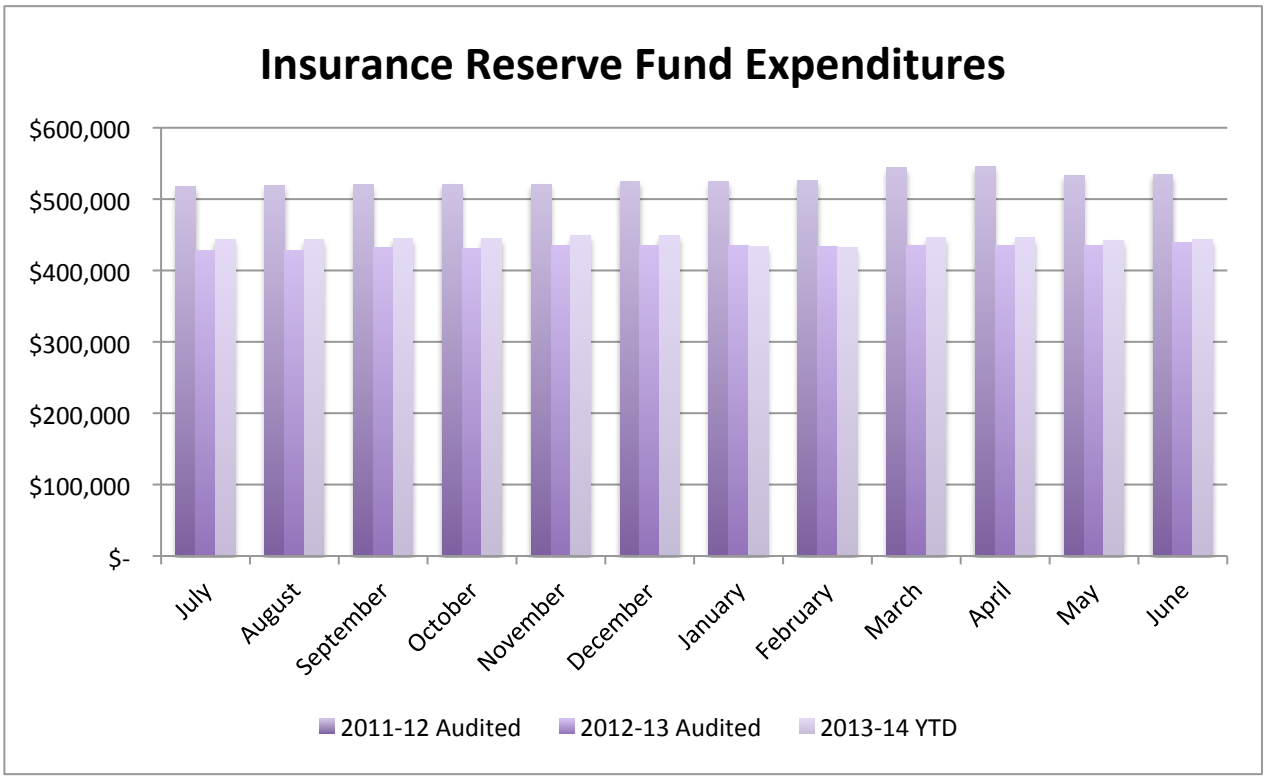

General Operating Fund Expenditures
$70,000,000
$60,000,000
$50,000,000
$40,000,000
$30,000,000
$20,000,000
$10,000,000
$-
July
August
September
October
November
December
January
February
March
April
May
June
2011-12 Audited
2012-13 Audited
2013-14 YTD

Mapleton Public Schools

Mapleton Public Schools
INSURANCE RESERVE FUND
EXPENDITURE AND TRANSFER DETAIL
For the Month Ended June 30, 2014

	FY 2011-2012 Audited	FY 2012-2013 Audited	FY 2013-2014 Final Budget	YTD Actual	Variance	% Actual/Budget
REVENUES						
Allocation from General Fund Property Tax	$ 541,290	$ 541,290	$ 340,000	$ 340,000	$ -	100%
Dividend	-	-			-	0%
Interest	73	300	70	71	1	102%
Total Revenues	541,363	541,590	340,070	340,071	1	100%
EXPENDITURES						
Bank Fees	7	7	25	11	(14)	46%
Risk Management Salary	-	-	-	-	-	0%
Risk Management Benefits	-	-	-	-	-	0%
Repairs/Replacement	16,865	11,334	25,000	4,026	(20,974)	16%
Property Insurance	69,590	56,818	69,013	69,013	-	100%
Equipment Insurance (Boiler)	-	-	-	-	-	0%
Liability Insurance	136,987	61,011	22,082	22,082	-	100%
Fidelity Bond Premium	-	-	-	-	-	0%
BOCES Pool Worker's Comp	311,075	309,958	348,200	348,200	-	100%
Contingency Reserve	-	-	38,827	-	(38,827)	0%
Total Expenditures	534,524	439,128	503,147	443,332	(59,815)	88%
Net Change in Fund Balance	6,839	102,462	(163,076)	(103,261)	59,816	
FUND BALANCE - Beginning of Year	53,775	60,614	163,076	163,076	-	
FUND BALANCE - End of Year	$ 60,614	$ 163,076	$ -	$ 59,815	$ 59,815	

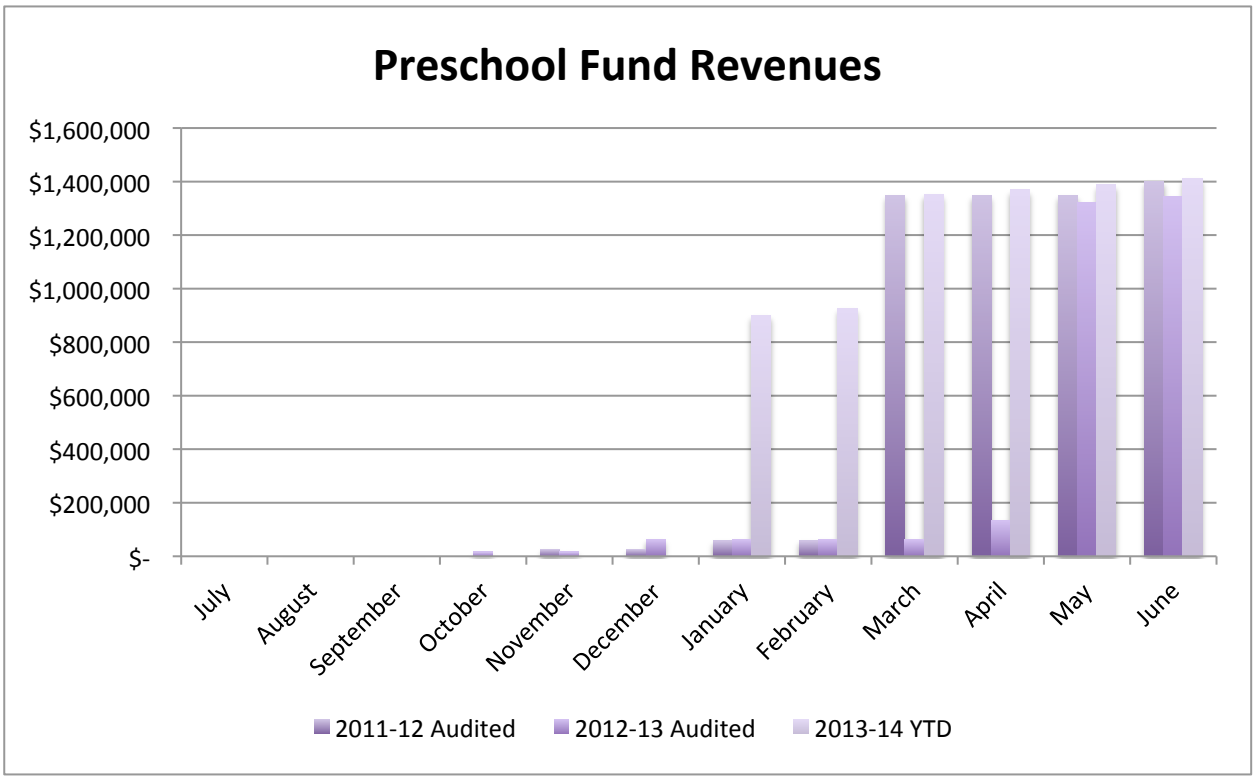

Insurance Reserve Fund Revenues
$600,000
$500,000
$400,000
$300,000
$200,000
$100,000
$-
July
August
September
October
November
December
January
February
March
April
May
June
2011-12 Audited
2012-13 Audited
2013-14 YTD

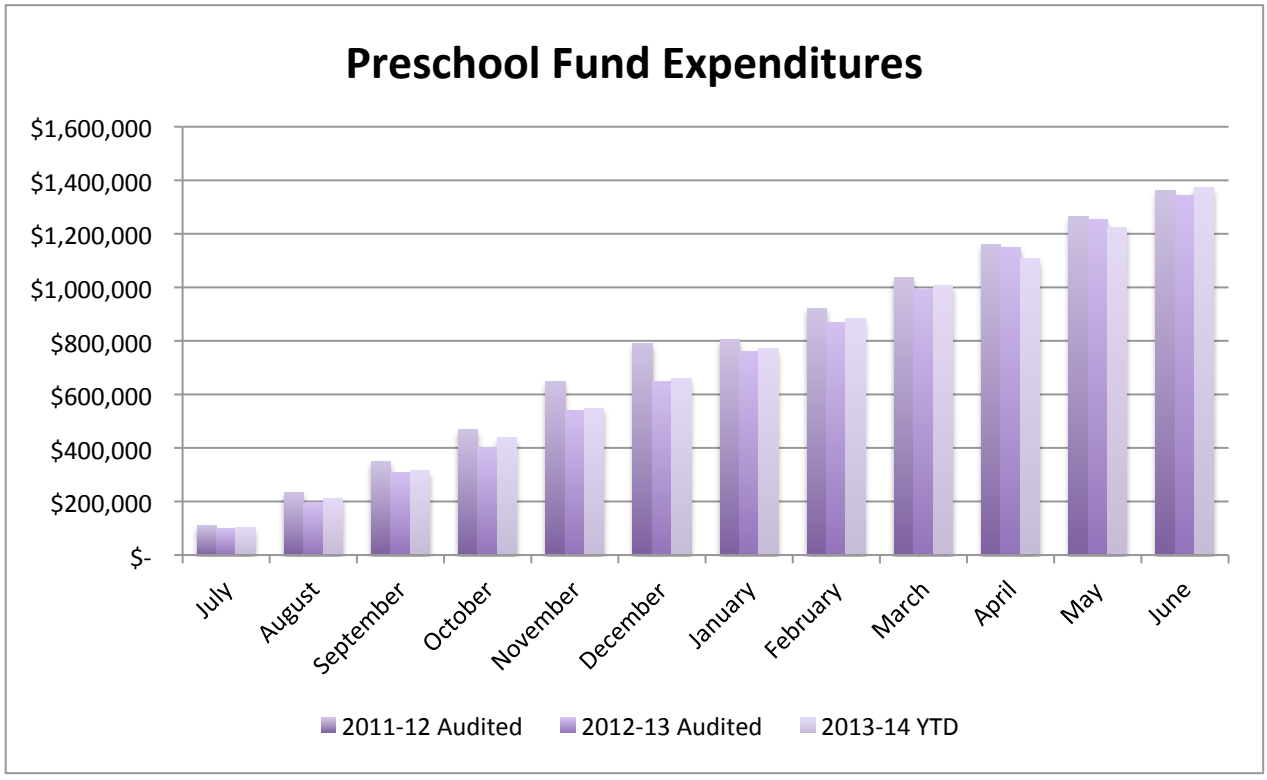

Insurance Reserve Fund Expenditures
$600,000
$500,000
$400,000
$300,000
$200,000
$100,000
$-
July
August
September
October
November
December
January
February
March
April
May
June
2011-12 Audited
2012-13 Audited
2013-14 YTD

Mapleton Public Schools

Mapleton Public Schools
PRESCHOOL FUND
EXPENDITURE AND TRANSFER DETAIL
For the Month Ended June 30, 2014

	FY 2011-2012 Audited	FY 2012-2013 Audited	FY 2013-2014 Final Budget	FY 2013-2014 YTD Actual	Variance	% Actual/Budget
REVENUES						
Allocation from General Fund Property Tax	1,160,000	1,190,000	1,200,000	1,200,000	-	100%
Allocation from General Fund (Hold Harmless Kinder)	90,000	-			-	0%
Tuition Revenue	156,030	155,048	200,000	212,317	12,317	106%
New America Custodial Reimbursement	(4,731)	-			-	0%
Interest	283	353	275	406	131	148%
Total Revenues	1,401,582	1,345,401	1,400,275	1,412,723	12,448	101%
EXPENDITURES						
CPP Expenditures, Preschool, Kindergarten	884,321	977,548	1,056,380	975,522	(80,858)	92%
CPP Administration	197,762	135,023	127,195	128,573	1,378	101%
Tuition Preschool	273,252	231,481	271,498	269,374	(2,124)	99%
Operations and Maintenance	7,876	-	-	-	-	0%
Reserves				-	-	0%
Total Expenditures	1,363,211	1,344,052	1,455,073	1,373,469	(81,604)	94%
Net Change in Fund Balance	38,371	1,349	(54,798)	39,254	94,052	
BEGINNING FUND BALANCE	15,078	53,449	54,798	-	-	
FUND BALANCE - End of Year	$ 53,449	$ 54,798	$ -	$ 39,254	$ 94,052	

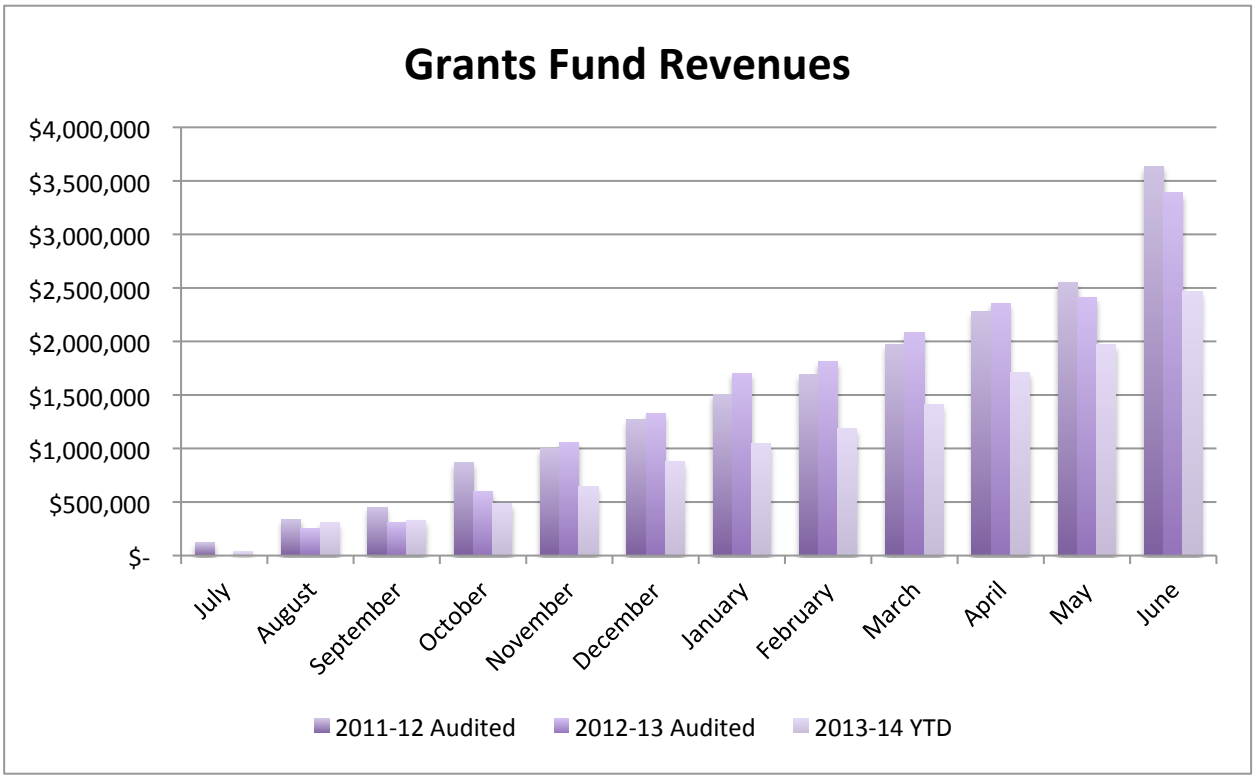

Preschool Fund Revenues
$1,600,000
$1,400,000
$1,200,000
$1,000,000
$800,000
$600,000
$400,000
$200,000
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2011-12 Audited
2012-13 Audited
2013-14 YTD

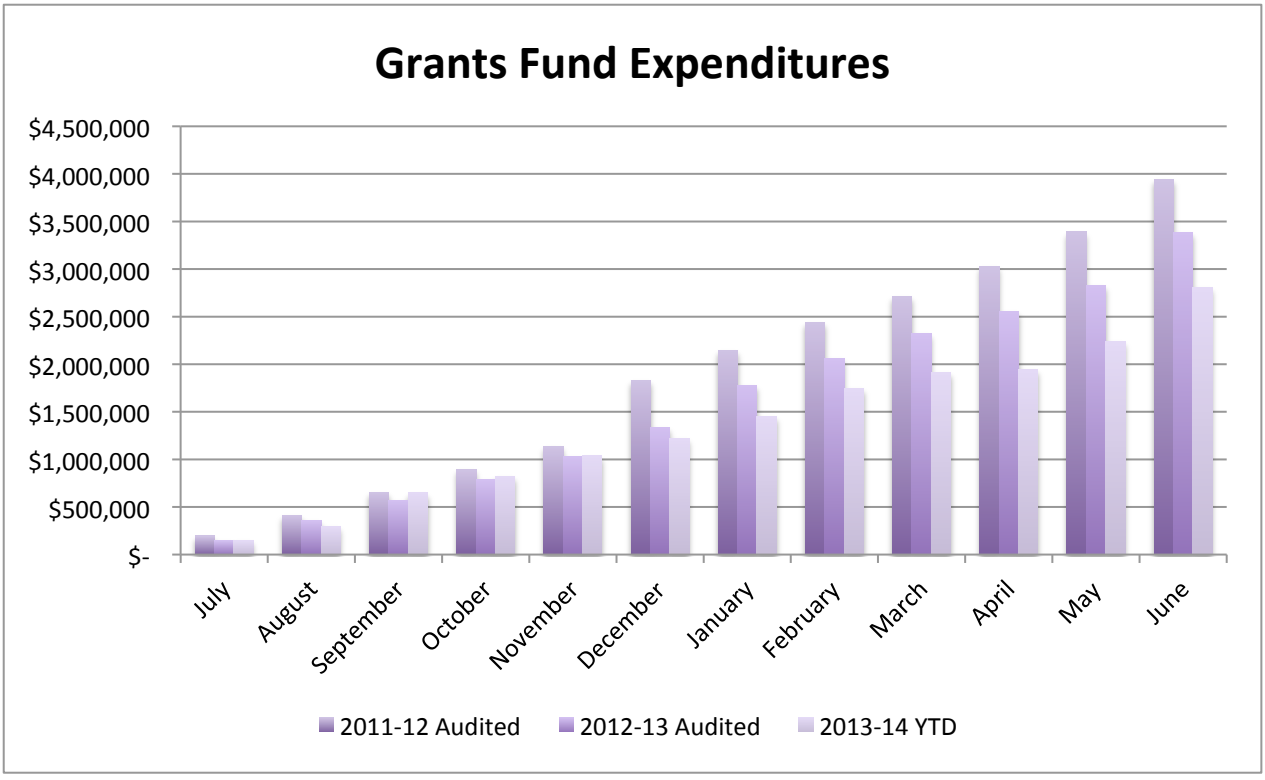

Preschool Fund Expenditures
$1,600,000
$1,400,000
$1,200,000
$1,000,000
$800,000
$600,000
$400,000
$200,000
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July
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June
2011-12 Audited
2012-13 Audited
2013-14 YTD

Mapleton Public Schools

Mapleton Public Schools
GRANT FUND
Expenditure and Transfer Detail
For the Month Ended June 30, 2014

	FY 2011-2012 Audited	FY 2012-2013 Audited	FY 2013-2014 Final Budget	2013-2014 YTD Actual	Variance	% Actual/Budget
REVENUES						
Local Sources	$ 393,669	$ 655,635	$ 1,065,762	$ 299,947	$ (765,815)	28%
State Sources	212,781	298,049	312,457	311,605	(852)	100%
Federal Sources	3,338,596	2,433,017	2,330,203	1,696,584	(633,619)	73%
TOTAL REVENUES	3,945,046	3,386,701	3,708,423	2,308,136	(1,400,287)	62%
EXPENDITURES						
Salaries	$ 1,759,318	$ 1,645,418	$ 1,533,698	$ 1,495,564	$ (38,134)	98%
Benefits	491,773	424,749	390,964	391,870	906	100%
Purchased Services	1,159,210	739,248	916,804	712,115	(204,688)	78%
Supplies & Materials	227,369	170,177	211,929	146,612	(65,317)	69%
Property	262,108	375,020	621,424	57,703	(563,721)	9%
Other	46,515	32,089	33,603	-	(33,603)	0%
TOTAL EXPENDITURES	3,946,293	3,386,701	3,708,423	2,803,865	(904,557)	76%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,247)	-	-	(495,729)	(495,729)	
OTHER FINANCING SOURCES (USES)						
General Fund	(309,039)	-	-	-	-	
TOTAL OTHER FINANCING SOURCES (USES)	(309,039)	-	-	-	-	
Net Change in Fund Balance	$ (310,286)	$ -	$ -	$ (495,729)	$ (495,729)	
BEGINNING FUND BALANCE	310,286	-	-	-	-	
FUND BALANCE - End of Year	$ -	$ -	$ -	$ (495,729)	$ (495,729)	

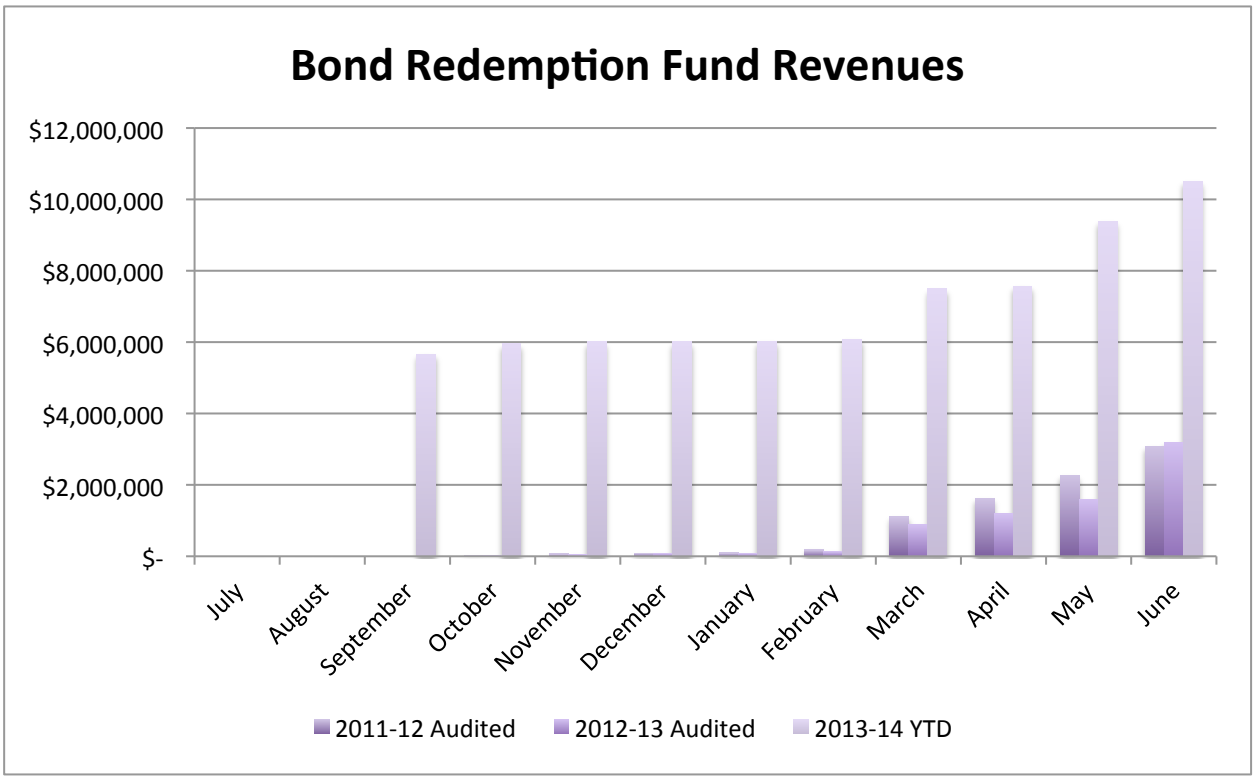

Grants Fund Revenues
$4,000,000
$3,500,000
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
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2011-12 Audited
2012-13 Audited
2013-14 YTD

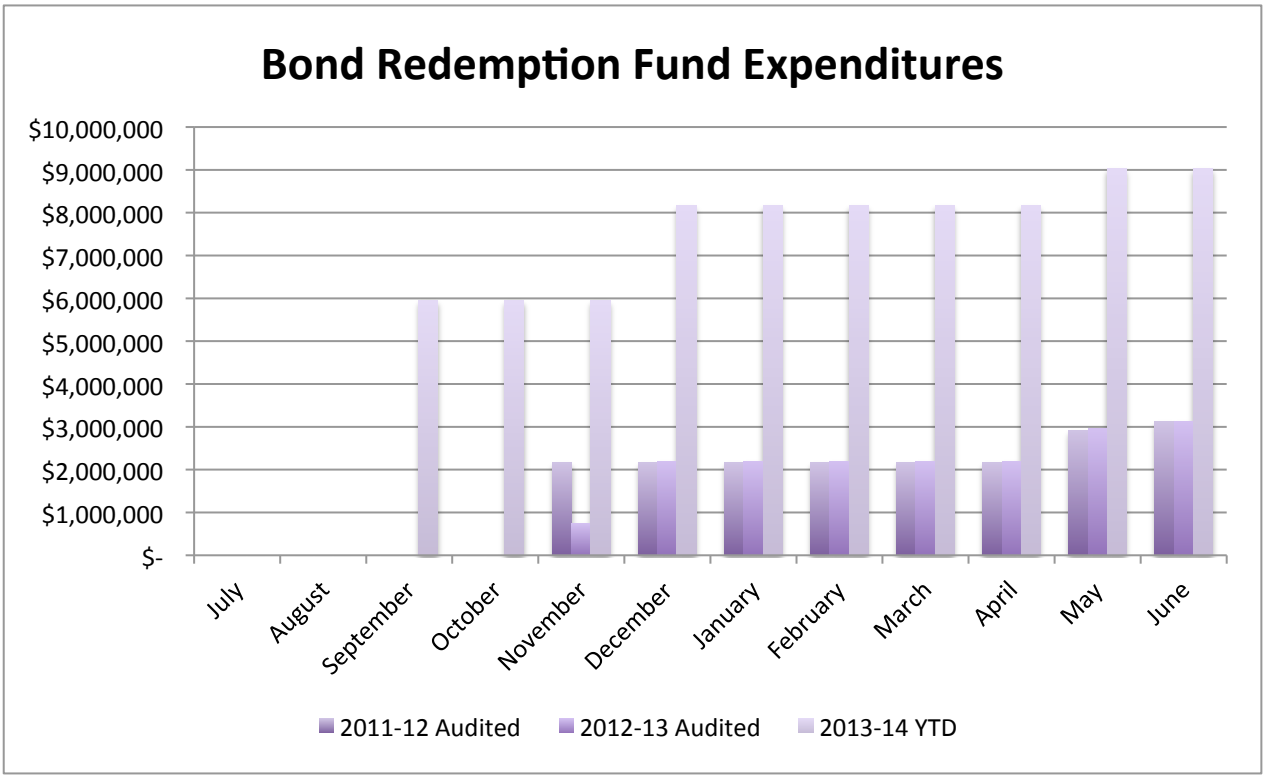

Grants Fund Expenditures
$4,500,000
$4,000,000
$3,500,000
$3,000,000
$2,500,000
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$1,500,000
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2011-12 Audited
2012-13 Audited
2013-14 YTD

Mapleton Public Schools

Mapleton Public Schools
BOND REDEMPTION FUND
EXPENDITURE AND TRANSFER DETAIL
For the Month Ended June 30, 2014

	FY 2011-2012 Audited	FY 2012-2013 Audited	FY 2013-2014 Final Budget	2013-2014 YTD Actual	Variance	% Actual/Budget
REVENUES						
Property Taxes	$ 3,076,665	$ 3,180,362	$ 4,471,382	$ 4,491,069	$ 19,687	100%
Refunding Bond Proceeds	-	-	5,951,908	5,951,908	(0)	100%
Miscellaneous	-	-	55,148	55,148	-	100%
Investment Earnings	(167)	219	500	(29)	(529)	-6%
Total Revenues	3,076,498	3,180,581	10,478,938	10,498,096	19,158	100%
EXPENDITURES						
Principal	1,185,000	1,245,000	1,300,000	1,300,000	-	100%
Interest and Fiscal Charges	1,936,566	1,875,816	1,924,629	1,922,403	(2,226)	100%
Payment to Refunding Escrow	-	-	5,820,000	5,820,000	-	100%
Contingency Reserve	-	-	3,624,569	-	-	0%
Total Expenditures	3,121,566	3,120,816	12,669,198	9,042,403	(3,626,795)	71%
Net Change in Fund Balance	(45,068)	59,765	(2,190,260)	1,455,692	3,645,952	
BEGINNING FUND BALANCE	$ 2,175,563	$ 2,130,495	$ 2,190,260	$ 2,190,260	$ -	
FUND BALANCE - End of Year	$ 2,130,495	$ 2,190,260	$ -	$ 3,645,952	$ 3,645,952	

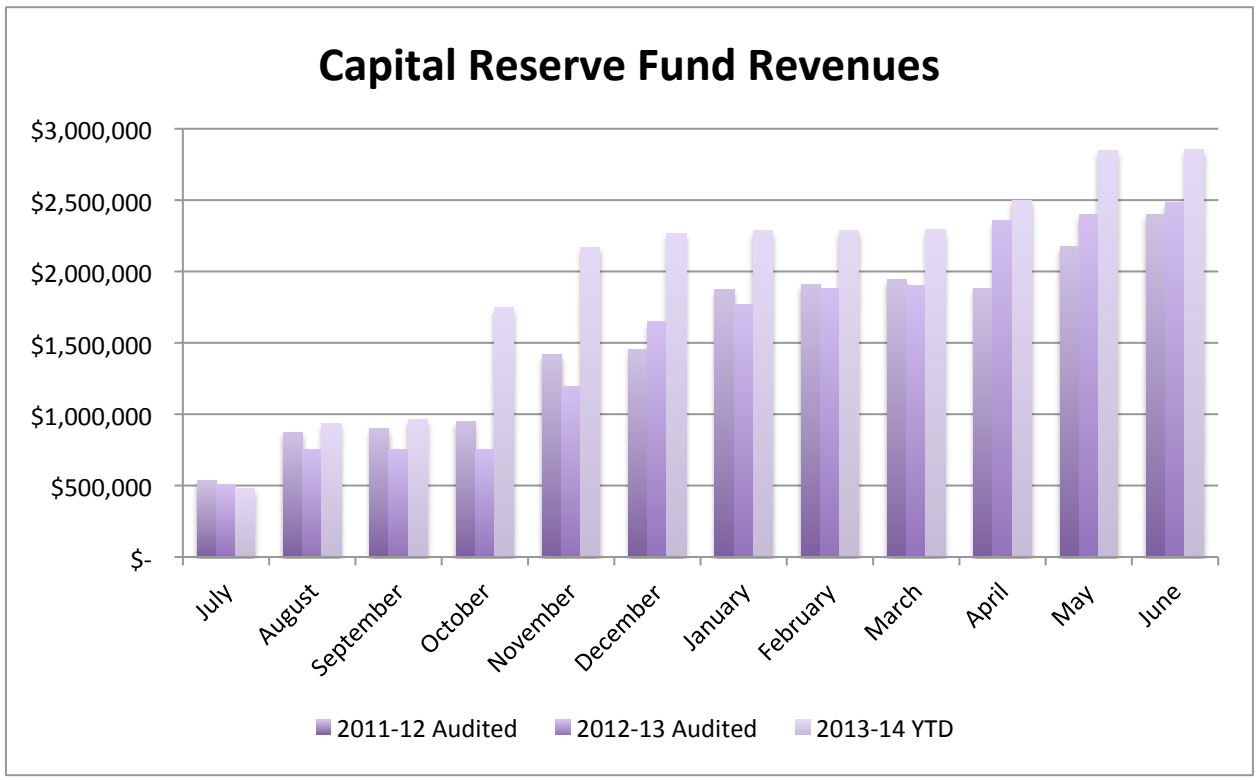

Bond Redemption Fund Revenues
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
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2011-12 Audited
2012-13 Audited
2013-14 YTD

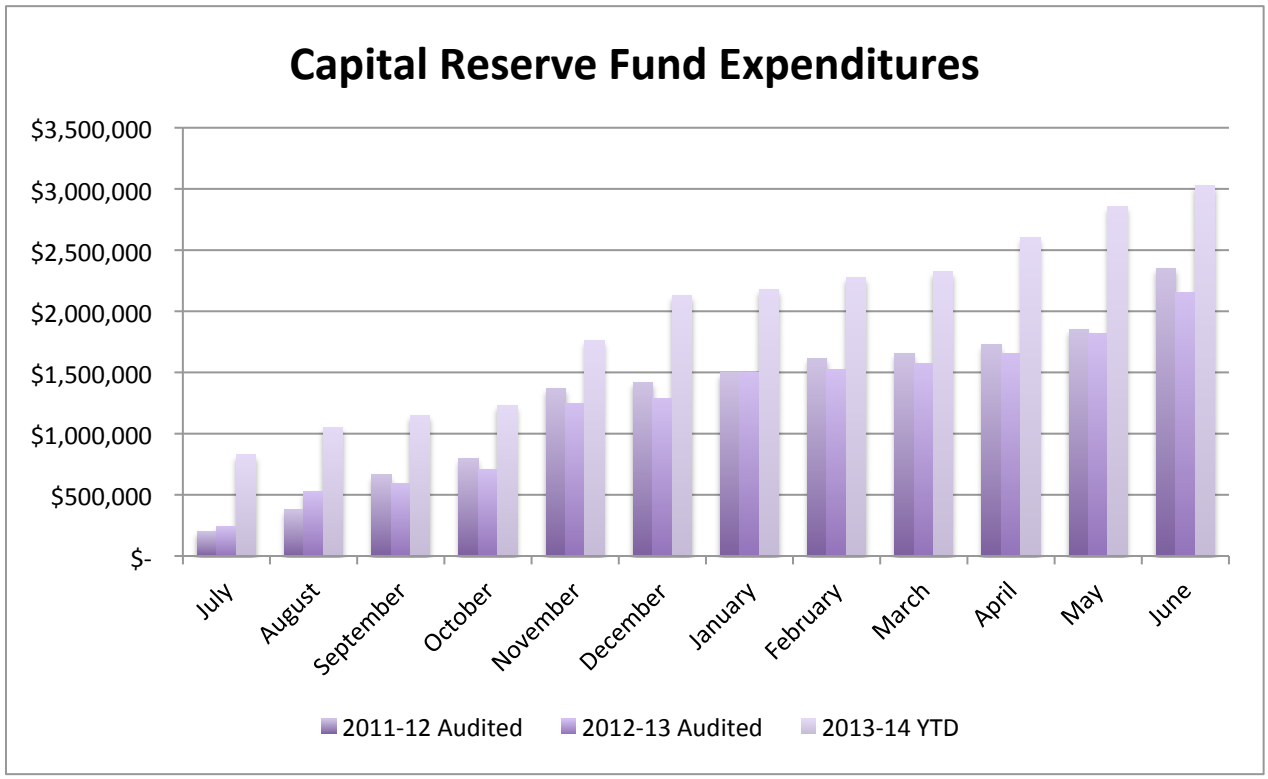

Bond Redemption Fund Expenditures
$10,000,000
$9,000,000
$8,000,000
$7,000,000
$6,000,000
$5,000,000
$4,000,000
$3,000,000
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2011-12 Audited
2012-13 Audited
2013-14 YTD

Mapleton Public Schools

Mapleton Public Schools
CAPITAL RESERVE FUND
Expenditure and Transfer Detail
For the Month Ended June 30, 2014

	FY 2011-2012 Audited	FY 2012-2013 Audited	FY 2013-2014 Final Budget	2013-2014 YTD Actual	Variance	% Actual/Budget
REVENUES						
Local Sources						
Investment Earnings	$ 26,293	$ 26,377	$ 400	$ 509	$ 109	127%
Cell Tower Lease	23,625	31,625	31,500	34,702	3,202	110%
Other	186,300	464,980	201,645	188,110	(13,535)	93%
State Source	8,032	-			-	0%
Lease Proceeds			1,183,124	1,183,024	(100)	100%
TOTAL REVENUES	244,250	522,982	1,416,669	1,406,344	(10,325)	99%
EXPENDITURES						
Capital Outlay	1,012,396	1,279,565	2,050,182	1,828,726	(221,456)	83%
Principal	1,039,942	617,558	988,258	968,457	(19,801)	98%
Interest and Fiscal Charges	299,626	253,284	233,605	227,829	(5,776)	80%
Contingency Reserve			50,073	-	(50,073)	0%
TOTAL EXPENDITURES	2,351,964	2,150,407	3,322,118	3,025,012	(297,106)	86%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,107,714)	(1,627,425)	(1,905,449)	(1,618,668)	286,781	
OTHER FINANCING SOURCES (USES)						
General Fund	2,156,590	1,959,672	1,100,600	1,450,600	350,000	
TOTAL OTHER FINANCING SOURCES (USES)	2,156,590	1,959,672	1,100,600	1,450,600	350,000	
Net Change in Fund Balance	$ 48,876	$ 332,247	$ (804,849)	$ (168,068)	$ 636,781	
BEGINNING FUND BALANCE	423,726	472,602	804,849	804,849	804,849	
FUND BALANCE - End of Year	$ 472,602	$ 804,849	$ -	$ 636,781	$ 636,781	


Capital Reserve Fund Revenues
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
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2011-12 Audited
2012-13 Audited
2013-14 YTD


Capital Reserve Fund Expenditures
$3,500,000
$3,000,000
$2,500,000
$2,000,000
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$1,000,000
$500,000
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2011-12 Audited
2012-13 Audited
2013-14 YTD

Mapleton Public Schools

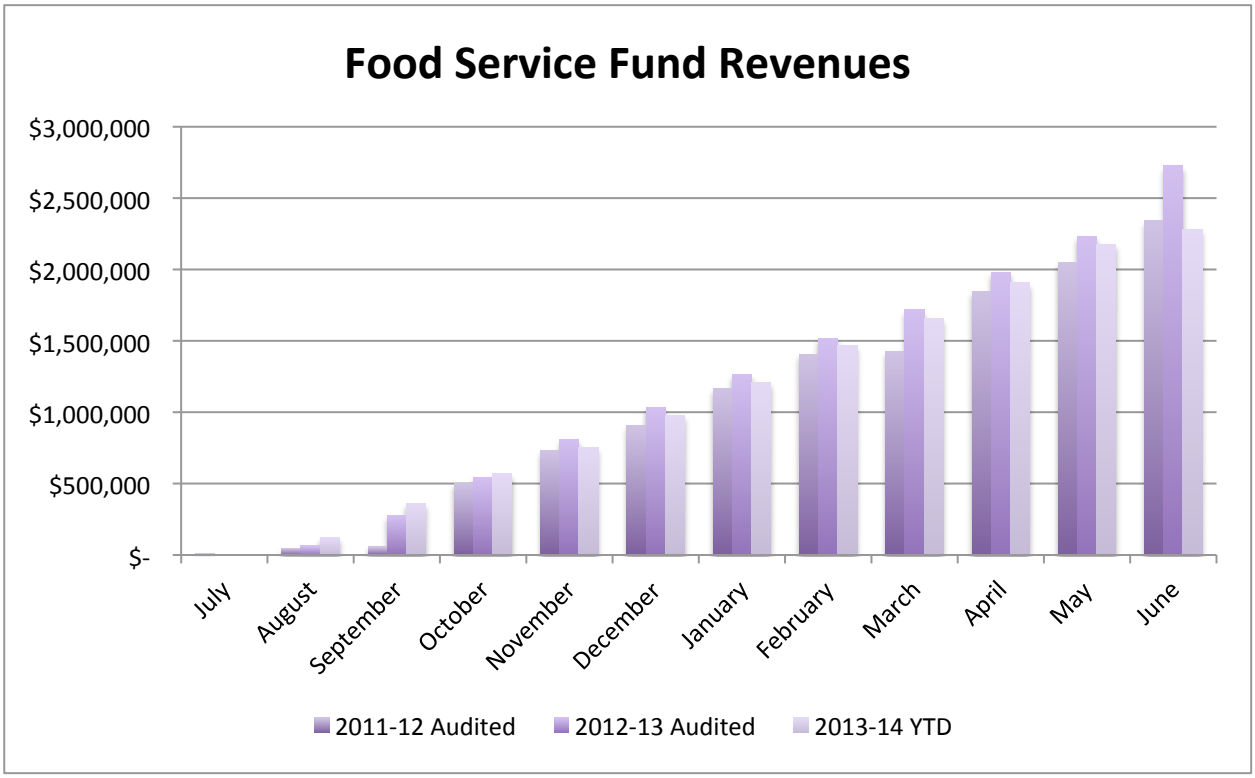
Mapleton Public Schools

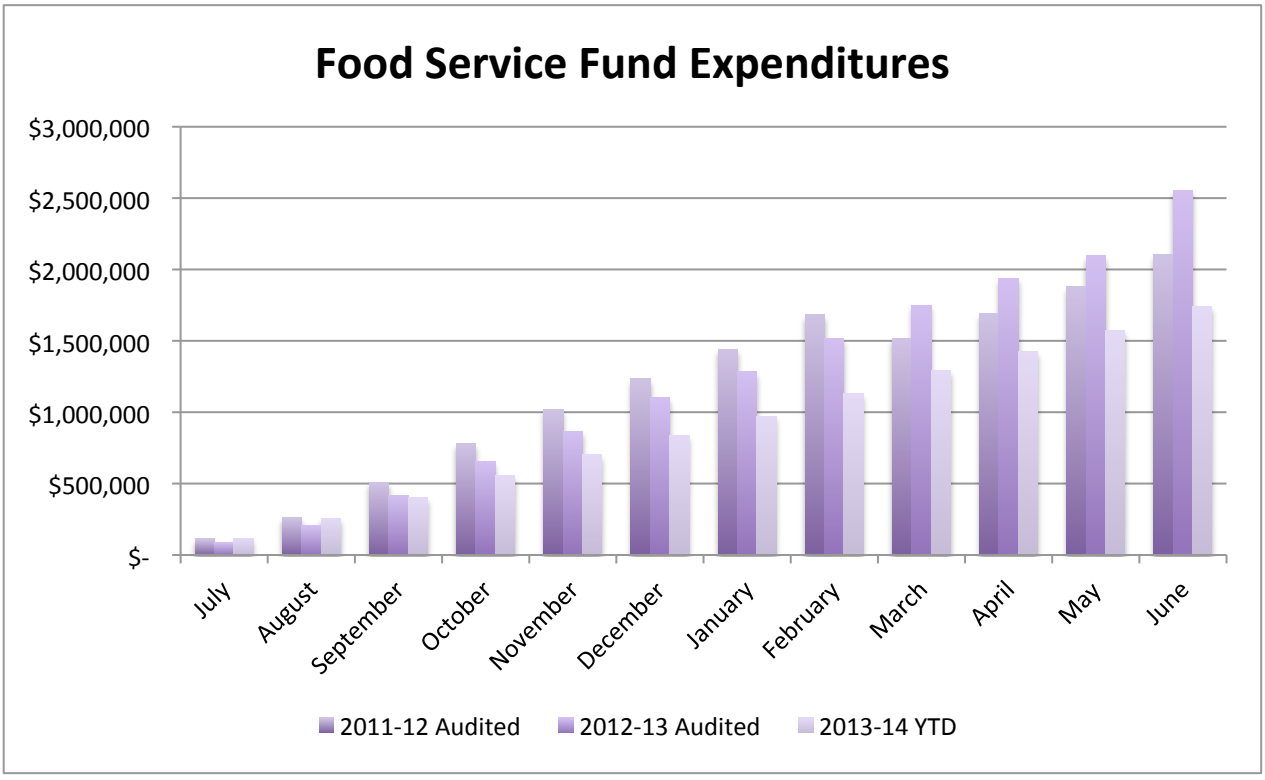
FOOD SERVICE FUND

EXPENDITURE AND TRANSFER DETAIL

For the Month Ended June 30, 2014

	FY 2011-2012 Actual	FY 2012-2013 Actual	FY 2013-2014 Final Budget	2013-2014 YTD Actual	Variance
REVENUES					
Local Sources	$ 440,912	$ 599,882	$ 240,255	$ 308,937	$ 68,682
State Sources	40,309	40,350	39,205	42,365	3,160
Federal Sources	1,848,252	2,074,384	1,616,521	1,918,366	301,845
Transfers In	10,750	10,750	10,750	10,750	-
Total Revenues	2,340,223	2,725,366	1,906,731	2,280,418	373,687
EXPENDITURES					
Salaries	$ 855,588	$ 1,014,615	$ 1,111,196	$ 1,096,709	$ (14,487)
Benefits	245,875	259,776	282,730	303,131	20,401
Purchased Services	74,099	46,929	63,300	40,470	(22,830)
Supplies and Materials	897,475	1,166,877	996,896	247,429	(749,467)
Equipment	10,717	20,687	85,235	53,601	(31,634)
Depreciation	19,612	43,123	44,000	-	(44,000)
Contingency Reserve	-	3,971	5,000	-	(5,000)
Total Expenditures	2,103,366	2,555,978	2,588,356	1,741,339	(847,017)
NET INCOME (LOSS)	236,857	169,388	(681,625)	539,079	1,220,704
NET ASSETS - Beginning of Year	1,892,275	2,129,132	2,298,520	2,298,520	1,616,895
NET ASSETS - End of Year	**$ 2,129,132**	**$ 2,298,520**	**$ 1,616,895**	**$ 2,837,599**	**$ 2,837,599**


Food Service Fund Revenues
$3,000,000
$2,500,000
$2,000,000
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July
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2011-12 Audited
2012-13 Audited
2013-14 YTD


Food Service Fund Expenditures
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
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2011-12 Audited
2012-13 Audited
2013-14 YTD



Mapleton Public Schools

FY 2014 Quarter 4 Financials

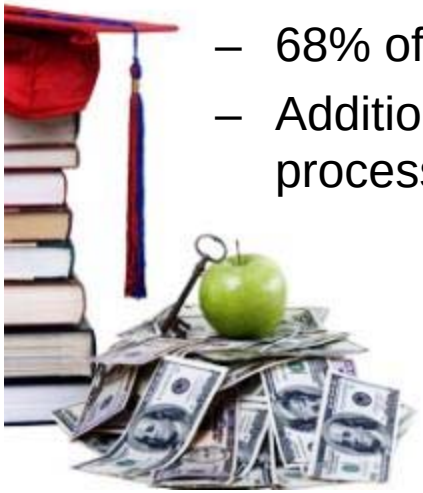
Overview

- Figures provided are unaudited until the audit is completed in November
- The 2014 fiscal year ended on June 30, 2014; however, accruals of appropriate expenditures will continue through August, 2014
- This summary will cover all major funds
- District administration will provide quarterly reports to the board in October, January, April, and August as well as monthly consent agenda financial reports



General Fund

- YTD Revenues $62.6 million
  - 96.3% of budgeted revenues collected (after transfers)
  - Additional collections for Title I and property taxes are expected
  - District is on track to collect budgeted property tax revenue
  - The amount of revenue transfers decreased by $3.4 over last year due to the loss of New America Charter School
- YTD Expenditures $60.5 million
  - 98.3% of budgeted expenditures were disbursed
  - 68% of expenditure budget was salaries and benefits
  - Additional expenditures will likely be identified through the accrual process



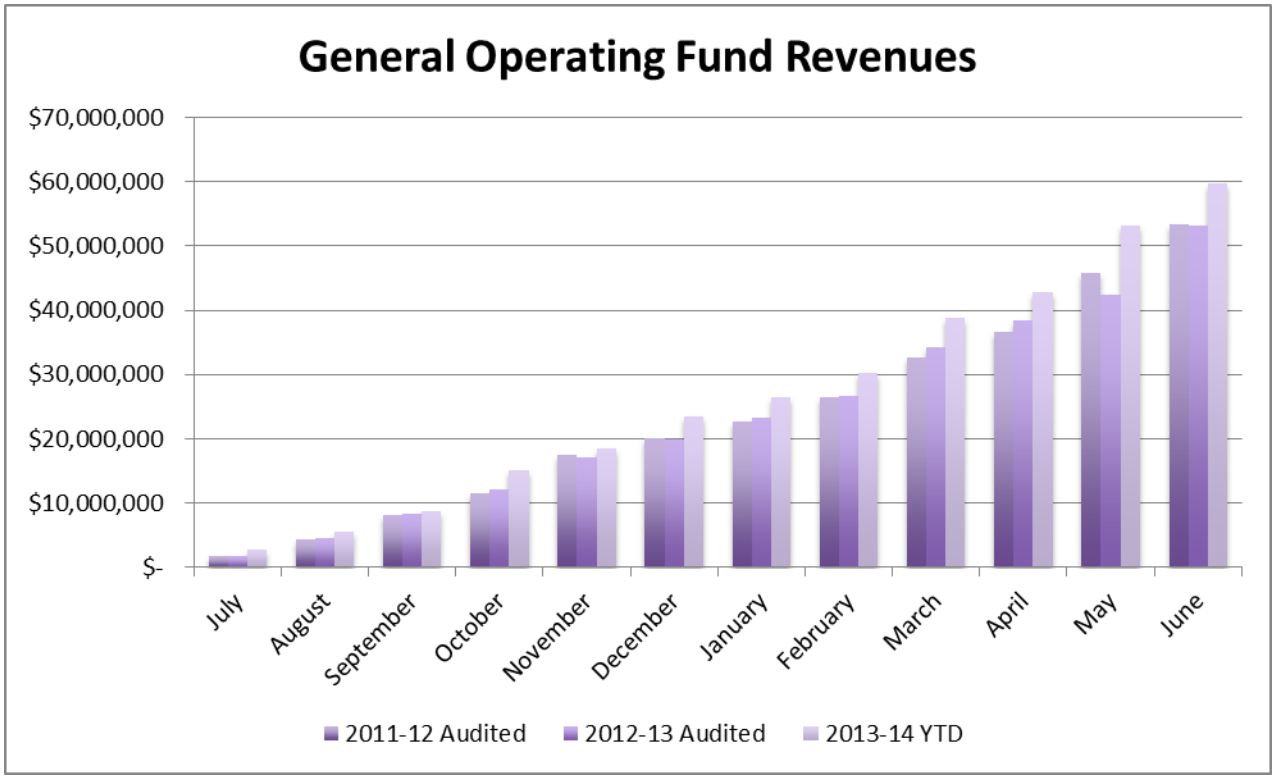
General Fund Balance

- The ending fund balance for the General Fund was budgeted at $6,290,314 for FY 2014.
  - Due to a transfer of assets from Capital Reserve to the General Fund, the beginning fund balance was increased by $420,538.
  - Anticipated ending fund balance for FY 2014 is currently $6,564,480
  - Additional property tax and Title I revenues are anticipated which will further increase the ending fund balance.



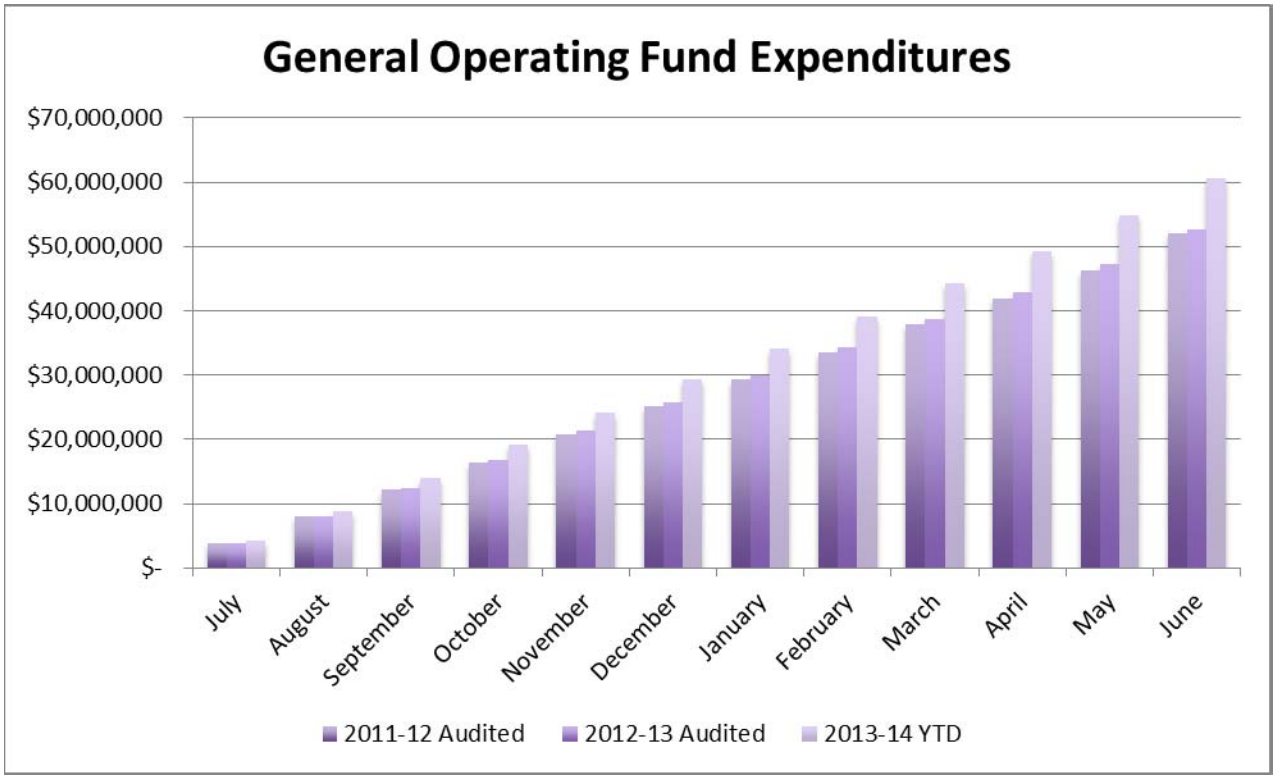
General Fund Revenues





General Fund Expenditures





Insurance Reserve Fund

- YTD Revenues
  - $340,071 via General Fund transfer
  - 100% of budgeted revenues were received
- YTD Expenditures
  - $443,332 in actual expenditures
  - 74% of budgeted expenditures were disbursed

- Budgeted General Fund transfer was adjusted in FY 2014-15 to reflect increase in fund balance



Colorado Preschool Fund

- YTD Revenues
  - $1,412,723 via General Fund transfer and tuition program
  - 100.9% of budgeted revenues were received due to the tuition program collecting slightly more than budgeted
- YTD Expenditures
  - $1,373,469 in actual expenditures
  - 93.9% of budgeted expenditures were disbursed



- Activity in the fund is consistent with prior years activity and will end the year with a positive fund balance

Grants Fund

- YTD Revenues
  - $2,308,136 was received in actual revenues
  - Only 62.2% of budgeted revenues have been received due to the timing of fund requests at the end of the fiscal year
- YTD Expenditures
  - $2,803,865 in actual expenditures
  - 75% of budgeted expenditures were disbursed
  - Many of the grants allow carryover for funds not expended during the fiscal year



Bond Redemption Fund

- YTD Revenues
  - $10,498,096 was received in actual revenues
    - $5.6 million of this revenue was received for the refunding of the 2003 GO Bond
  - 100% of budgeted revenues have been received. Additional revenue will be recognized from property taxes through August, 2014
- YTD Expenditures
  - $9,042,403 in actual expenditures
  - 71.3% of budgeted expenditures were disbursed
  - Fund must have a fund balance equal to at least the December principal and interest payments



Capital Reserve Fund

- YTD Revenues
  - $2,856,944 was received in actual revenues
  - 111.4% of budgeted revenues have been received. Revenue earning were high due to a large rebate from X-Cel Energy related to the BEST construction project at Skyview.
- YTD Expenditures
  - $3,025,012 in actual expenditures
  - 91% of budgeted expenditures were disbursed
  - $420,538 COPS reserve was transferred to the General Fund



Food Service Fund

- YTD Revenues
  - $2,280,418 was received in actual revenues
  - 119.6% of budgeted revenues have been received. Conservative budgeting and increased program participation contributed to the higher revenues
- YTD Expenditures
  - $1,741,339 in actual expenditures
  - 66.9% of budgeted expenditures were disbursed
  - Expenditure budget included contingency for pending freezer purchase that was not completed in FY 2013-14



Summary

- Ending fund balance in the General Fund is adequate and slightly better than budgeted.
- All other funds are ending the year within budget and with an adequate fiscal position



Memo

TO: Board of Education
FROM: Charlotte Ciancio, Superintendent
DATE: August 20, 2014

Policy: Funds from Local Tax Sources, Policy DEA
Report Type: Decision Making
SUBJECT: Resolution Regarding the Calling for an Election

Policy Wording: The Board may seek authorization at an election to raise additional local property tax revenues and incur a bonded indebtedness which does not exceed amounts specified by law.

Policy Interpretation: This policy is interpreted as requiring District administration to seek Board approval for the calling of an election.

Decision Requested: District administration is requesting the Board's approval of a resolution calling for an election on November 4, 2014.

Report: A resolution will be presented on August 26, 2014, calling for an election on November 4, 2014,

- to authorize the district to raise the mill levy to expand learning opportunities for students as well as continuing the tradition of small schools, and
- to incur debt for the purpose of constructing new buildings, renovating existing buildings, and otherwise improving District facilities.

Under state law, the Board of Education has until September 5, 2014, to certify the ballot language to the Adams County Clerk.

RESOLUTION

WHEREAS, the Adams County School District No. 1 (the "District"), in the County of Adams and the State of Colorado, is a public corporation duly organized and existing under the Constitution and the laws of the State of Colorado; and

WHEREAS, the members of the Board of Education of the District (the "Board") have been duly elected, chosen and qualified; and

WHEREAS, Article X, Section 20 of the Colorado Constitution ("TABOR") requires voter approval for any new tax, the creation of any debt and for spending certain moneys above limits established by TABOR; and

WHEREAS, the Board has determined that it is in the interest of the District to provide the voters with the opportunity to decide whether to approve a tax increase for District purposes as described in Section 4 below to provide additional funds for the District's general operating expenses pursuant to Section 22-54-108, C.R.S.; and

WHEREAS, the Board has determined that the total additional local property tax revenues generated by the tax increase plus any tax revenues generated pursuant to prior authorization will not exceed twenty-five percent (25%) of the District's total program in compliance with Section 22-54-108, C.R.S.; and

WHEREAS, the Board has determined that it is in the interest of the District to provide the voters with the opportunity to decide whether to approve additional capital resources for school district capital projects and improvements as described in Section 4 below, all at a cost estimated at approximately $67,000,000 (the "Project"); and

WHEREAS, TABOR requires the District to submit ballot issues (as defined in TABOR) to the District's electors on limited election days before action can be taken on such ballot issues; and

WHEREAS, November 4, 2014, is one of the election dates at which ballot issues may be submitted to the eligible electors of the District pursuant to TABOR; and

WHEREAS, the County Clerk and Recorder (the "County Clerk") in Adams County, Colorado (the "County") will conduct the election on November 4, 2014, as a coordinated election (the "election"); and

WHEREAS, it is necessary to submit to the eligible electors of the District, at the election, the proposition of (1) increasing District taxes in excess of the District's total program funding as determined pursuant to the School Finance Act, Title 22, Article 54, Part 1, C.R.S., and (2) creating general obligation indebtedness in the aggregate principal amount of not to exceed $67,000,000 to finance the Project and increasing taxes to pay such debt; and

WHEREAS, the District will not have held more than one other election on the question of contracting a bonded indebtedness for any purpose within the twelve months immediately preceding the election herein called.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION OF ADAMS COUNTY SCHOOL DISTRICT NO. 1, IN THE COUNTY OF ADAMS AND THE STATE OF COLORADO:

Section 1. All action heretofore taken (not inconsistent with the provisions of this resolution) by the District and the officers thereof, directed towards the election, the Project and the objects and purposes herein stated are, ratified, approved and confirmed. Unless otherwise defined herein, all terms used herein shall have the meanings specified in Section 22-42-101, C.R.S. or Section 1-1-104, C.R.S.

Section 2. The election shall be conducted as a coordinated election in each of the Counties pursuant to TABOR, Article 42 and 54 of Title 22, C.R.S., and the Uniform Election Code of 1992, and all laws amendatory thereof and supplemental thereto. The election shall also be conducted by the County Clerk of the County. The District hereby determines that the election shall be held on November 4, 2014, and that there shall be submitted to the eligible electors of the District the questions set forth herein. Because the election will be held as part of the coordinated election, the Board hereby determines that the County Clerk shall conduct the election on behalf of the District pursuant to the Uniform Election Code of 1992.

Section 3. The total aggregate principal amount of the indebtedness to be incurred from time to time for the portion of the Project to be acquired pursuant to this resolution shall not exceed the sum of $67,000,000, and the maximum net effective interest rate to be paid on such indebtedness shall not exceed 6.0%.

Section 4. The Board hereby authorizes and directs the officers of the District to certify on or before September 5, 2014, the following questions in substantially the forms hereinafter set forth to the County Clerk. Such questions shall be submitted to the eligible electors of the District at the election.

BALLOT ISSUE NO. 3.[__]

SHALL ADAMS COUNTY SCHOOL DISTRICT NO. 1 (MAPLETON) TAXES BE INCREASED $2.5 MILLION ANNUALLY BEGINNING IN TAX COLLECTION YEAR 2015, AND BY WHATEVER AMOUNTS ARE GENERATED ANNUALLY THEREAFTER BY AN ADDITIONAL MILL LEVY OF 5 MILLS, PROVIDED, HOWEVER, THAT IN THE EVENT 5 MILLS DOES NOT PRODUCE $2.5 MILLION IN REVENUE, THEN THE MILL LEVY MAY BE INCREASED TO SUCH A RATE AS WILL PRODUCE $2.5 MILLION, PURSUANT TO AND IN ACCORDANCE WITH SECTION 22-54-108, C.R.S., SUCH ADDITIONAL REVENUES TO BE DEPOSITED IN THE GENERAL FUND AND USED FOR EDUCATIONAL PURPOSES, INCLUDING BUT NOT LIMITED TO:
EXPAND LEARNING OPPORTUNITIES FOR STUDENTS TO RECEIVE ADDITIONAL

INSTRUCTION, INCLUDING SUMMER PROGRAMS; AND

HELP STUDENTS CONTINUE TO SUCCEED AND MAINTAIN THE DISTRICT'S HIGH COLLEGE ACCEPTANCE RATE;

PROVIDE STUDENTS WITH TECHNOLOGY NECESSARY TO DEVELOP AND ENHANCE THE SKILLS NEEDED FOR SUCCESS IN COLLEGE AND THE WORKPLACE;

ATTRACT AND RETAIN QUALITY TEACHERS;

AND SHALL THE DISTRICT BE AUTHORIZED TO COLLECT, RETAIN AND SPEND ALL REVENUES FROM SUCH TAXES AND THE EARNINGS FROM THE INVESTMENT OF SUCH REVENUES AS A VOTER APPROVED REVENUE CHANGE AND AN EXCEPTION TO THE LIMITS WHICH WOULD OTHERWISE APPLY UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

BALLOT ISSUE NO. 3[__]:

SHALL ADAMS COUNTY SCHOOL DISTRICT NO. 1 (MAPLETON) DEBT BE INCREASED $67 MILLION, WITH A MAXIMUM TOTAL REPAYMENT COST OF $119 MILLION, AND SHALL DISTRICT TAXES BE INCREASED NOT MORE THAN $7.8 MILLION ANNUALLY, IN ORDER TO:

CONSTRUCT, ACQUIRE, IMPROVE, EQUIP AND PROVIDE IMPROVEMENTS TO DISTRICT FACILITIES;

EXTEND THE USEFUL LIFE OF AGING SCHOOL BUILDINGS BY MAKING NECESSARY REPAIRS AND IMPROVEMENTS TO FLOORING, ROOFS, HVAC SYSTEMS, PLUMBING AND ELECTRICAL SYSTEM AND/OR UNDERTAKING RENOVATIONS OR REPLACEMENTS WHERE NECESSARY;

RENOVATE AND REPAIR SCHOOL BUILDINGS TO IMPROVE SECURITY AND COMPLY WITH CURRENT SAFETY CODES, SUCH AS UPDATED FIRE SYSTEMS;

PROVIDED, HOWEVER THAT SUCH EXPENDITURES SHALL BE MONITORED BY A BOARD APPOINTED CITIZEN'S BOND OVERSIGHT COMMITTEE, AND SHALL THE MILL LEVY BE INCREASED IN ANY YEAR, WITHOUT LIMITATION OF RATE AND IN AN AMOUNT SUFFICIENT TO PAY THE ANNUAL DEBT SERVICE ON SUCH DEBT AS SET FORTH ABOVE OR ANY REFUNDING DEBT (OR TO CREATE A RESERVE FOR SUCH PAYMENT), SUCH DEBT TO BE EVIDENCED BY THE ISSUANCE OF GENERAL OBLIGATION BONDS, INSTALLMENT SALES AGREEMENTS, LEASE PURCHASE AGREEMENTS OR OTHER MULTIPLE-FISCAL YEAR FINANCIAL OBLIGATIONS; SUCH DEBT TO BE SOLD IN ONE SERIES OR MORE, FOR A PRICE ABOVE OR BELOW THE PRINCIPAL AMOUNT OF SUCH SERIES, ON TERMS AND CONDITIONS, AND WITH SUCH MATURITIES AS PERMITTED BY LAW AND AS THE DISTRICT MAY DETERMINE,

INCLUDING PROVISIONS FOR REDEMPTION OF THE DEBT PRIOR TO MATURITY WITH OR WITHOUT PAYMENT OF THE PREMIUM OF NOT TO EXCEED THREE PERCENT; AND SHALL THE DISTRICT'S DEBT LIMIT BE INCREASED FROM AN AMOUNT EQUAL TO 20% OF THE DISTRICT'S ASSESSED VALUE TO AN AMOUNT EQUAL TO 6% OF THE DISTRICT'S ACTUAL VALUE, AS CERTIFIED BY THE COUNTY ASSESSOR OF ADAMS COUNTY; AND SHALL SUCH TAX REVENUES AND THE EARNINGS FROM THE INVESTMENT OF SUCH DEBT PROCEEDS AND TAX REVENUES BE COLLECTED, RETAINED AND SPENT AS A VOTER APPROVED REVENUE CHANGE UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW?

Section 5. Whei Wong is hereby appointed as the designated election official of the District for purposes of performing acts required or permitted by law in connection with the election.

Section 6. If a majority of the votes cast on the questions to authorize general obligation indebtedness and the levy of ad valorem property taxes submitted at the election shall be in favor of incurring general obligation indebtedness and levying ad valorem property taxes as provided in such questions, the District acting through the Board shall be authorized to proceed with the necessary action to incur general obligation indebtedness and levy ad valorem property taxes in accordance with such questions.

Any authority to contract general obligation indebtedness or to levy ad valorem property taxes, if conferred by the results of the election, shall be deemed and considered a continuing authority to contract the general obligation indebtedness and levy the ad valorem taxes so authorized at any one time, or from time to time, and neither the partial exercise of the authority so conferred, nor any lapse of time, shall be considered as exhausting or limiting the full authority so conferred.

Section 7. If a majority of the votes cast on the question authorize the issuance of bonds as described in the bond question set forth above, the District intends to issue such bonds in the approximate aggregate principal amount of $67,000,0000 to pay the costs of the Project, including the reimbursement of certain costs incurred by the District prior to the execution and delivery of such bonds, upon terms acceptable to the District, as authorized in a~~n~~ resolution to be hereafter adopted and to take all further action which is necessary or desirable in connection therewith. The officers, employees and agents of the District shall take all action necessary or reasonably required to carry out, give effect to and consummate the transactions contemplated hereby and shall take all action necessary or desirable to finance the Project and to otherwise carry out the transactions contemplated by the resolution. The District shall not use reimbursed moneys for purposes prohibited by Treasury Regulation §1.150-2(h). This resolution is intended to be a declaration of "official intent" to reimburse expenditures within the meaning of Treasury Regulation §1.150-2.

Section 8. Pursuant to Section 1-11-203.5, C.R.S., any election contest arising out of a ballot issue or ballot question election concerning the order of the ballot or the form or content of the ballot title shall be commenced by petition filed with the proper court within five days after the title of the ballot issue or ballot question is set.

Section 9. The officers of the District are authorized and directed to take all action necessary or appropriate to effectuate the provisions of this resolution.

Section 10. All orders, bylaws and resolutions, or parts thereof, in conflict with this resolution, are hereby repealed.

Section 11. If any section, paragraph, clause or provision of this resolution shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this resolution.

ADOPTED AND APPROVED this August 26, 2014.

_____
President
Adams County School District No. 1

(SEAL)

ATTEST:

_____
Secretary
Adams County School District No. 1

STATE OF COLORADO)
)
COUNTY OF ADAMS) SS.
)
ADAMS COUNTY SCHOOL DISTRICT)
NO. 1)

I, Steve Donnell, am the duly qualified and acting Secretary of the Board of Education of Adams County School District No. 1 (the "District"), in the County of Adams and State of Colorado, and I do hereby certify:

1. The foregoing pages are a true and correct copy of a resolution (the "Resolution") passed and adopted by the Board of Education of the District (the "Board") at a regular meeting of the Board held on August 26, 2014.

2. The Resolution was duly moved and seconded and the Resolution was adopted at the meeting of August 26, 2014, by an affirmative vote of a majority of the members of the Board as follows:

Name	"Yes"	"No"	Absent	Abstain
Ken Winslow, President				
Karen Hoopes, Vice President				
Steve Donnell, Secretary				
Jen Raiffie, Assistant Secretary/Treasurer				
Sheila Montoya, Treasurer				

3. The members of the Board were present at such meeting and voted on the passage of such Resolution as set forth above.

4. The Resolution was approved and authenticated by the signature of the President of the Board, sealed with the District seal, attested by the Secretary and recorded in the minutes of the Board.

5. Attached hereto as Exhibit A is a copy of the notice of the meeting August 26, 2014, which notice was posted in one place within the District at least 24 hours before such meeting and which notice included agenda information, if available.

6. There are no bylaws, rules or regulations of the Board which prevent the immediate adoption of the Resolution set forth in the foregoing proceedings.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said District, this August 26, 2014.

_____

Secretary

(SEAL)

EXHIBIT A

(Attach Notice of Meeting)

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