



# Mapleton Public Schools Board of Education

Regular Meeting  
Administration Building

April 24, 2024  
6:00 p.m.

## DISTRICT MISSION

... to guarantee that all students  
can achieve their dreams and  
contribute enthusiastically to their  
community, country, 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

## 2023 - 2024

### FOCUS AREAS

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

## BOARD MEMBERS

Mallory Boyce  
Terry Donnell  
Daisy Lechman  
Thomas Moe  
Michelle Ramos

## SUPERINTENDENT

Charlotte Ciancio

1. Call to Order
2. Roll Call
3. Pledge of Allegiance
4. Approval of Agenda
5. Board Business
  - 5.1 Board Study Comments
6. What's Right in Mapleton
7. Public Participation
8. Approval of Minutes
  - 8.1 Approval of March 27, 2024, Board Meeting Minutes
9. Report of the Secretary
10. Consent Agenda
  - 10.1 Personnel Action, Policy GCE/GCF – Ms. Branscum
  - 10.2 Personnel Action (Addendum), Policy GCE/GCF – Ms. Branscum
11. Focus: Student Achievement
  - 11.1 Student Travel- Overnight Trip Odyssey of the Minds World Finals- Policy JJH – Ms. Ansley
12. Exceptional Staff
  - 12.1 Staff Appreciation Week, Policy CBA/CBC – Ms. Branscum
13. Focus: Communication
  - 13.1 3<sup>rd</sup> Qtr. FY 2023-24 Financial Report, Policy DAB – Mr. Storz
  - 13.2 Calendar Adoption for 2025-2026 School Year, Policy CBA/CBC – Ms. Branscum
  - 13.3 Authorization of Easements and Land Dedication, Policy BBA – Mr. Crawford
  - 13.4 Consideration of Auditing Services, Policy DJE – Mr. Storz
14. Focus: Community Involvement
  - 14.1 DAAC Update, Policy AE – Mr. Fuller
15. Discussion of the Next Agenda
16. Superintendent's Comments
17. Board Committee Update
18. School Board Discussion/Remarks
19. Next Business Meeting Notification – Wednesday, May 22, 2024
20. 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 Tom Moe called the meeting of the Board of Education – Mapleton Public Schools to order at 6:02 p.m. on Wednesday, March 27, 2024, at the Mapleton Administration Board Room.

**2.0 ROLL CALL**

Tom Moe - President	Present
Terry Donnell - Treasurer	Present
Mallory Boyce - Vice President	Present
Daisy Lechman - Secretary	Present
Michelle Ramos – Asst. Secretary/Treasurer	Absent

**3.0 PLEDGE OF ALLEGIANCE**

Mr. Moe led the Pledge of Allegiance.

**4.0 APPROVAL OF AGENDA**

**MOTION:** By Ms. Boyce, seconded by Ms. Donnell, to approve the Board Agenda dated March 27, 2024, as presented.

AYES: Ms. Boyce, Ms. Donnell, Ms. Lechman, and Mr. Moe.  
Motion carried: 4-0

**5.0 BOARD BUSINESS**

**5.1 Board Comments**

Mr. Moe stated on March 13, 2024, at the Board Study Session the Board:

- Reviewed Policy Updates & Edmentum Curricular Materials
- Discussed Negotiations & Budget Implications
- Received District Updates

**6.0 WHAT'S RIGHT IN MAPLETON**

Ms. Johnson featured the Mapleton Education Foundation for What's Right in Mapleton. Ms. Johnson gave an overview of the mission of the Mapleton Education Foundation and highlighted some of the programs that the foundation offers which include Student Scholarships, Marchi Mini-Grants, Make-A Difference Fund, Wolverine Welcome Back, and Mapleton Holiday Shop. Ms. Johnson thanked Thomas Hernandez and the foundation board for ensuring the Foundation truly helps students and staff achieve their dreams.

**7.0 PUBLIC PARTICIPATION**

None

**8.0 APPROVAL OF MINUTES**

**MOTION:** By Ms. Boyce, seconded by Ms. Lechman, to approve the minutes as stated on the Board Agenda dated March 27, 2024: 8.1 Board Meeting minutes of February 21,

2024; 8.2 Special Board Meeting minutes of March 13, 2024; 8.3 Board Study Meeting Minutes of March 13, 2024, as presented.

AYES: Ms. Boyce, Ms. Donnell, Ms. Lechman, and Mr. Moe.  
Motion carried: 4-0

#### **9.0 REPORT OF THE SECRETARY**

None

#### **10.0 CONSENT AGENDA**

10.1 Personnel Action

10.2 Personnel Action (Addendum)

10.3 Finance Report February 2024

10.4 Adoption of Policies

**MOTION:** By Ms. Boyce, seconded by Ms. Ramos, to approve Agenda item 10.1 Personnel Action; 10.2 Personnel Action (Addendum); 10.3 Financial Report February 2024; and 10.4 Adoption of Policies, as stated on the Board Agenda dated March 27, 2024.

AYES: Ms. Boyce, Ms. Donnell, Ms. Lechman, and Mr. Moe.  
Motion carried: 4-0

#### **11.0 FOCUS: STUDENT ACHIEVEMENT**

11.1 Student Travel – Overnight Trip to Cal-Wood

Ms. Ansley requested the Board approve overnight travel for 6<sup>th</sup>-grade students and chaperones from Adventure Elementary to Cal-Wood for the dates of Wednesday, May 22 - Friday, May 24<sup>th</sup>, 2024.

**MOTION:** By Ms. Lechman, seconded by Ms. Boyce, to approve Agenda Item 11.1 Student Travel – Overnight Trip to Cal-Wood, as presented.

AYES: Ms. Boyce, Ms. Donnell, Ms. Lechman, and Mr. Moe.  
Motion carried: 4-0

11.2 Student Travel – MESA Media TSA Conference

Ms. Ansley requested the Board approve travel for hour MESA students to travel to Orlando, Florida June 26, 2024, through June 30, 2024, to attend the Technology Student Association National Conference.

**MOTION:** By Ms. Donnell, seconded by Ms. Boyce, to approve Agenda Item 11.2 Student Travel – MESA Media TSA Conference, as presented.

AYES: Ms. Boyce, Ms. Donnell, Ms. Lechman, and Mr. Moe.  
Motion carried: 4-0

11.3 Adoption of Curricular Materials – Edmentum -Spanish Suite

Ms. Ansley requested the Board approve the adoption of the Edmentum 9-12 digital standards-based Spanish suite beginning in the Fall of 2024.

**MOTION:** By Ms. Boyce, seconded by Ms. Lechman, to approve Agenda Item 11.3 Adoption of Curricular Materials – Edmentum – Spanish Suite, as presented.

AYES: Ms. Boyce, Ms. Donnell, Ms. Lechman, and Mr. Moe.  
Motion carried: 4-0

**12.0 FOCUS: EXCEPTIONAL STAFF**

12.1 Request to Accept CDE/EASI Grant Funds

Ms. Branscum requested the Board approve to accept the recently awarded EASI (Empowering Action for School Improvement) grants from the Colorado Department of Education (CDE).

**MOTION:** By Ms. Lechman, seconded by Ms. Donnell, to approve Agenda Item 12.1 Request to Accept EASI Grant Funds from the Colorado Department of Education, as presented.

AYES: Ms. Boyce, Ms. Donnell, Ms. Lechman, and Mr. Moe.  
Motion carried: 4-0

12.2 Dashboard Report – Grants

Ms. Johnson gave an update to the Board regarding grants received by the district that are less than \$50,000 and thus, per policy DD, not brought before the Board for formal approval; grants totaling more than \$50,000 brought before the Board; and grants that are currently out for review with potential funders.

**13.0 FOCUS: COMMUNICATION**

13.1 DAAC Report

Mr. Fuller reported that the DAAC on March 26<sup>th</sup>, 2024. The meeting included a second visit with Senior Deputy Superintendent, Mike Crawford on his “Developing Mapleton’s Formula for Momentum” listening and learning tour. Discussion and feedback on the proposed 2025-26 District Calendar options, and a review of news and events on the district website were also on the agenda. The meeting ended with an engaged general question-and-answer session.

**14.0 DISCUSSION OF THE NEXT AGENDA**

Mr. Moe said that items on the agenda for the April 24, 2024, Board meeting would include:

- Adoption of the 2025-2026 School Calendar
- 3<sup>rd</sup> Quarter Financial Report
- Staff Appreciation Week

**15.0 SUPERINTENDENT’S COMMENTS**

Ms. Ciancio shared that our CTE program will be launching the Teaching for Tomorrow program in the fall with 86 students potentially interested in the program. She commented on the great work that the Mapleton Education Foundation is doing. She also stated that she is looking forward to the National School Board Conference next week.

**16.0 BOARD COMMITTEE UPDATE**

Ms. Lechman reported that BOCES met on March 25, 2024. They reviewed policy and procedures and the current budget. The next meeting will be held in May.

Mr. Moe reported that the Mapleton Education Foundation met on March 26, 2024. He said that the Foundation will be sending out Save the Dates for the 2024 Gala next week and Scholarship Interviews will be held April 2<sup>nd</sup> – April 4<sup>th</sup> at the Anythink Library.

**17.0 SCHOOL BOARD DISCUSSION / REMARKS**

None

**18.0 NEXT MEETING NOTIFICATION**

The next Board Business meeting will be at 6:00 p.m. on April 24, 2024, at the Mapleton Administration Building.

**19.0 ADJOURNMENT**

Mr. Moe noted the Board would meet in a staff debrief session following the business meeting.

The Board motioned to adjourn at 6:41 p.m.

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Tom Moe, Board President

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Daisy Lechman, Board Secretary

*Submitted by Laura Milani, Recording Secretary for the Board of Education*

# Memo

TO: Charlotte Ciancio, Superintendent  
FROM: Erica Branscum, Deputy Superintendent, Talent Management  
DATE: April 24, 2024

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

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**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.

**Policy Interpretation:** This policy is interpreted to include monthly updates to the Board on the District's hiring and staffing changes.

**Decision Requested:** The Office of Human Resources recommends the following personnel information to be approved by Board Action at the regular meeting on April 24, 2024.

## CLASSIFIED STAFF

<u>NEW EMPLOYEES</u>	<u>POSITION</u>	<u>LOCATION</u>	<u>HIRE DATE</u>	<u>REASON</u>
De Leon, Tania	Lunch Duty Paraprofessional	Adventure	03/25/2024	New Hire
Mendez, Kimberly	Admin Front Desk/Enrollment Clerk	Administration	03/25/2024	New Hire
Romero, Nicholas	Campus Supervisor	Skyview Campus	04/22/2024	New Hire

<u>RESIGNATIONS/TERMS</u>	<u>POSITION</u>	<u>LOCATION</u>	<u>TERM DATE</u>	<u>REASON</u>
Dennis, Kurt	Instructional Paraprofessional	Achieve	05/30/2024	Resignation
Garcia, Jolene	Substitute Bus Driver	Transportation	04/05/2024	Resignation
Garcia, Yulissa	Nutrition Services Assistant	Trailside	04/03/2024	Resignation
Pacheco, Alexandra	Nutrition Services Assistant	Nutrition Services	04/12/2024	Resignation
Turner, Jerry	Substitute Bus Driver	Transportation	04/10/2024	Resignation

## CLASSIFIED REQUESTS

Larry Garica, Maintenance Grounds Keeper, in Operations is requesting to retire effective June 28, 2024.

## LICENSED STAFF

<u>NEW EMPLOYEES</u>	<u>POSITION</u>	<u>LOCATION</u>	<u>HIRE DATE</u>	<u>REASON</u>
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<u>RESIGNATIONS/TERMS</u>	<u>POSITION</u>	<u>LOCATION</u>	<u>TERM DATE</u>	<u>REASON</u>
Alcantar-Campbell, Taylor	Technology	GLA	05/31/2024	Resignation
Balla, Amanda	Science	MESA	05/31/2024	Resignation
Blair, Karen	Instructional Guide	Meadow	05/31/2024	Resignation
Burkitt, Alyse	4th/5th Grade	Welby	05/31/2024	Resignation
Clark, Chelsea	6th Grade	Monterey	05/31/2024	Resignation
Contreras, Sarah	1st Grade	Explore	05/31/2024	Resignation
Geer, Morgan	ECE	Preschool on Poze	05/31/2024	Resignation
Jenkins, Brittany	Art	Adventure	05/31/2024	Resignation
Kuminka, Bobbie	3rd Grade	Monterey	05/31/2024	Resignation
Lewis, Kayla	3rd Grade	Trailside	05/31/2024	Resignation
Ludwig, Sonja	Math	York	05/31/2024	Resignation
McCord, Casey	Special Education	Valley View	04/30/2024	Resignation
Mohamed, Aubrey	Speech Language	Explore	05/31/2024	Resignation
Pearson, Robert	STEM	York	05/31/2024	Resignation
Robles, Andrea	Math	MESA	05/31/2024	Resignation

## LICENSED REQUESTS

Joan Manella, 4<sup>th</sup>/5<sup>th</sup> Grade Teacher, at Meadow Community is requesting to retire effective May 31, 2024.

## ADMINISTRATION STAFF

<u>NEW EMPLOYEES</u>	<u>POSITION</u>	<u>LOCATION</u>	<u>HIRE DATE</u>	<u>REASON</u>
<u>RESIGNATIONS/TERMS</u>	<u>POSITION</u>	<u>LOCATION</u>	<u>TERM DATE</u>	<u>REASON</u>
Cobbins, Margaret	Assistant Director	Integrated Services, Special Populations	06/30/2024	Resignation

## ADMINISTRATION REQUESTS

No requests at this time.

## LEAVE REQUESTS

<u>NAME</u>	<u>DATES</u>
Cegielski, Owen	04/12/2024 – Intermittent
Garcia, Ronnie	03/25/2024 – Intermittent
Geonetta, Martha	04/06/2024 – 05/03/2024
Jacquez, Christopher	04/08/2024 – 05/31/2024
Rangel, Aurora	05/10/2024 – 05/27/2024
Trapp, Chloe	03/11/2024 – 05/10/2024

# Memo

TO: Charlotte Ciancio, Superintendent  
FROM: Erica Branscum, Deputy Superintendent, Talent Management  
DATE: April 24, 2024

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

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**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.

**Policy Interpretation:** This policy is interpreted to include monthly updates to the Board on the District's hiring and staffing changes.

**Decision Requested:** The Office of Human Resources recommends the following personnel information to be approved by Board Action at the regular meeting on the April 24, 2024.

**TEACHER CONTRACT NON-RENEWAL**

**FIRST**

Jennifer

**LAST**

Williams

**LOCATION**

Academy

**ASSIGNMENT**

Special Education

**YEAR**

1

# Memo

TO: Charlotte Ciancio, Superintendent  
FROM: Michell Ansley, Chief Academic Officer  
DATE: April 24, 2024

**Policy:** Student Travel, Policy JJH

**Report Type:** Decision Making

**SUBJECT:** Student Travel – Overnight Trip Odyssey of the Mind World Finals

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**Policy Wording:** All overnight trips and trips exceeding 200 miles round trip have prior approval of the Board of Education.

**Policy Interpretation:** This policy is interpreted to include submitting to the Board all student travel requests which include overnight stays and/or are in excess of 200 miles round trip.

**Decision Requested:** District Administration is seeking Board approval for the overnight travel of five students to travel to Iowa State University, Ames, Iowa from May 21<sup>st</sup> – May 24<sup>th</sup>, 2024, to participate in the Odyssey of the Mind World Finals.

**Purpose:** The purpose of participating in the Odyssey of the Mind World Finals is to foster creativity, critical thinking, teamwork, and problem-solving skills among students. By engaging in this global competition, participants can showcase their innovative solutions to complex challenges, while also learning from and collaborating with peers from around the world. The Odyssey of the Mind World Finals provides a platform for students to apply their imagination and ingenuity to real-world problems, encouraging them to think creatively and develop lifelong skills that are essential for success in both academic and professional endeavors. Participation in the Odyssey of the Mind World Finals not only enriches the educational experience of our students but also enhances the reputation of our district as a hub for innovation and excellence. We believe that supporting our students in this endeavor aligns with our commitment to providing them with meaningful and enriching learning opportunities.

**Transportation and Contingency Planning:**

The team will travel to Des Moines, Iowa by commercial air. While in Iowa, students and chaperones will use shuttle buses to access all activities that will take place on the college campus. The students will stay on campus, lodging in student dorms. Chaperones will stay in rooms nearby. Chaperones will monitor and support students as they participate in event activities.

**Activities:** Odyssey of the Mind Schedule – May 21-24, 2024

- Monday, May 20<sup>th</sup>, 2024: Fly from Denver to Des Moines, Iowa.
- Tuesday, May 21, 2024: Team registration and Grand Opening Ceremonies.
- Wednesday, May 22, 2024: Creativity Festival, Competitions, Float and Banner parade.

- Thursday, May 23, 2024: Competition, Global Creativity Festival, International Festival, Graduation of Talented Minds, and Coaches Competition.
- Friday, May 24, 2024: Competition, Prestigious Awards Ceremony, festive celebration, and farewell.
- Saturday, May 25, 2024: Depart for Denver, Colorado

**Emergency Consideration:**

Teachers are trained by the District Nurse to administer student medications, First Aid, and CPR. Additionally, there is a hospital nearby in case of an emergency and staff members will have access to their cell phones for communication with parents.

**Cost and Source of Funding:**

The total cost per student is \$1105.00, this covers lodging, meals, shuttles around campus, access to all events, registration fees, and airfare. The team will fundraise and is seeking scholarships to mitigate the cost of the trip. The anticipated cost per student is expected to be reduced by 50%. The families agreed that if fundraising and scholarships do not reach 50% of the total cost for each student, then the team will withdraw from the competition.

# Memo

TO: Charlotte Ciancio, Superintendent  
FROM: Erica Branscum, Deputy Superintendent, Talent Management  
DATE: April 24, 2024

**Policy:** Qualifications/Powers and Responsibilities of Superintendent, Policy CBA/CBC  
**Report Type:** Decision Making  
**SUBJECT:** Teacher and Staff Appreciation Week

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**Policy Wording:** The Superintendent shall provide necessary reports to the Board as directed.

**Report:** In celebration of our outstanding staff and in support of their daily contributions to the education of our students in Mapleton Public Schools, the administration recommends the Board of Education recognize May 6 through May 10, 2024, as National Teacher & Staff Appreciation Week.

**Decision Requested:** The administration recommends that the Board of Education support the week of May 6-10, 2024, as National Teacher & Staff Appreciation Week.

## **PROCLAMATION**

**WHEREAS:** teachers open children's minds to the magic of ideas, knowledge and dreams; and

**WHEREAS:** teachers keep the American republic alive by laying the foundation of good citizenship; and

**WHEREAS:** teachers fill many roles as listeners, explorers, role models, motivators, mentors; and

**WHEREAS:** teachers continue to influence us long after our school days are memories.

**THEREFORE, BE IT RESOLVED:** Mapleton Public Schools Board of Education hereby proclaims May 6 through May 10, 2024, as **NATIONAL TEACHER & STAFF APPRECIATION WEEK** in Mapleton Public Schools.

Let us observe this week by taking time to recognize and acknowledge the impact of educators on our lives.

# *Memo*

TO: Charlotte Ciancio, Superintendent  
FROM: Eduard Storz, Chief Financial Officer  
DATE: April 24, 2024

**POLICY:** Financial Administration, Policy DAB  
**REPORT TYPE:** Decision Making  
**SUBJECT:** 3rd Quarter 2023-2024 Financial Report

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**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 3<sup>rd</sup> Quarter 2023-2024 financial report.

**Report:** District administration has provided the Board with the 3<sup>rd</sup> Quarter 2023-2024 Financial Report. The following PowerPoint presentation outlines key highlights of the 3<sup>rd</sup> Quarter FY 2023-24.



**Mapleton Public Schools  
General Fund  
July - March 2023-24**

	Budget 2023-24	YTD Actual 2023-24	YTD as % of Budget	Budget 2022-23	YTD Actual 2022-23	YTD as % of Budget
<b>Revenues</b>						
Local Revenue	\$ 54,204,038	\$ 21,612,316	39.87%	\$ 45,777,332	\$ 18,380,625	40.15%
Intermediate Revenue	5,000	4,998	99.95%	5,224	5,224	100.00%
County Revenue	-	-	0.00%	-	-	0.00%
State Revenue	47,078,466	33,948,835	72.11%	44,254,470	33,750,721	76.27%
Federal Revenue	-	-	0.00%	-	18,980	100.00%
Transfers/Other Resources	(1,000,926)	(1,000,926)	100.00%	(7,159,008)	(4,411,521)	61.62%
<b>Total General Fund Revenues</b>	<b>\$ 100,286,578</b>	<b>\$ 54,565,223</b>	<b>54.41%</b>	<b>\$ 82,878,018</b>	<b>\$ 47,744,029</b>	<b>57.61%</b>
<b>Expenditures</b>						
Salaries	\$ 59,061,024	\$ 38,552,009	65.27%	\$ 54,513,988	\$ 35,722,024	65.53%
Benefits	21,325,242	11,672,666	54.74%	16,439,766	10,780,118	65.57%
Purchased Professional Services	2,824,551	1,861,715	65.91%	1,214,500	1,030,309	84.83%
Purchased Property Services	2,753,206	2,032,579	73.83%	2,609,666	1,808,401	69.30%
Other Purchased Services	3,227,141	2,496,674	77.36%	1,201,661	633,965	52.76%
Supplies & Materials	4,958,065	2,985,795	60.22%	4,492,049	3,140,900	69.92%
Property	388,103	233,565	60.18%	186,500	153,135	82.11%
Other Objects	1,488,909	(798,926)	-53.66%	1,046,762	(781,154)	-74.63%
Other Uses of Funds	693,207	395,801	57.10%	307,688	155,338	50.49%
<b>Total General Fund Expenditures</b>	<b>\$ 96,719,448</b>	<b>\$ 59,431,879</b>	<b>61.45%</b>	<b>\$ 82,012,580</b>	<b>\$ 52,643,037</b>	<b>64.19%</b>
Beginning Fund Balance	\$ 12,480,687	\$ 12,480,687		\$ 3,424,532	\$ 3,424,532	
Net Change in Fund Balance	3,567,130	(4,866,656)		865,438	(4,899,008)	
<b>Fund Balance Year to Date</b>	<b>\$ 16,047,817</b>	<b>\$ 7,614,030</b>		<b>\$ 4,289,970</b>	<b>\$ (1,474,476)</b>	



**Mapleton Public Schools  
Risk Management Fund  
July - March 2023-24**

	Budget 2023-24			YTD Actual 2023-24			YTD as % of Budget			
<b>Revenues</b>										
Local Revenue	\$	-	\$	-	0.00%	\$	-	\$	139,669	100.00%
Intermediate Revenue		-		-	0.00%		-		-	0.00%
State Revenue		-		-	0.00%		-		-	0.00%
Federal Revenue		-		-	0.00%		-		-	0.00%
Transfers/Other Resources		(1,997,448)		(1,997,448)	100.00%		1,545,236		1,187,681	76.86%
<b>Total Risk Management Fund Revenues</b>	<b>\$</b>	<b>(1,997,448)</b>	<b>\$</b>	<b>(1,997,448)</b>	<b>100.00%</b>	<b>\$</b>	<b>1,545,236</b>	<b>\$</b>	<b>1,327,350</b>	<b>85.90%</b>
<b>Expenditures</b>										
Salaries	\$	-	\$	-	0.00%	\$	-	\$	-	0.00%
Benefits		-		-	0.00%		-		-	0.00%
Purchased Professional Services		-		-	0.00%		-		-	0.00%
Purchased Property Services		-		-	0.00%		-		(95,404)	0.00%
Other Purchased Services		-		-	0.00%		1,468,236		1,187,681	80.89%
Supplies & Materials		-		-	0.00%		-		-	0.00%
Property		-		-	0.00%		-		(10,950)	0.00%
Other Objects		-		-	0.00%		77,000		(749)	-0.97%
Other Uses of Funds		-		-	0.00%		-		-	0.00%
<b>Total Risk Management Fund Expenditures</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>100.00%</b>	<b>\$</b>	<b>1,545,236</b>	<b>\$</b>	<b>1,080,578</b>	<b>69.93%</b>
Beginning Fund Balance	\$	1,997,448	\$	1,997,448		\$	1,642,387	\$	1,642,387	
Net Change in Fund Balance	\$	(1,997,448)	\$	(1,997,448)		\$	-	\$	246,772	
<b>Fund Balance Year to Date</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>		<b>\$</b>	<b>1,642,387</b>	<b>\$</b>	<b>1,889,159</b>	



**Mapleton Public Schools  
Colorado Preschool Fund  
July - March 2023-24**

	<b>Budget 2023-24</b>	<b>YTD Actual 2023-24</b>	<b>YTD as % of Budget</b>	<b>Budget 2022-23</b>	<b>YTD Actual 2022-23</b>	<b>YTD as % of Budget</b>
<b>Revenues</b>						
Local Revenue	\$ 1,033,029	\$ 902,323	87.35%	\$ 963,612	\$ 960,393	99.67%
Intermediate Revenue	-	-	0.00%	-	-	0.00%
State Revenue	2,855,487	2,530,358	88.61%	-	-	0.00%
Federal Revenue	-	-	0.00%	-	-	0.00%
Transfers/Other Resources	1,942,957	1,942,957	100.00%	3,790,745	3,388,122	89.38%
<b>Total Colorado Preschool Fund Revenues</b>	<b>\$ 5,831,473</b>	<b>\$ 5,375,638</b>	<b>92.18%</b>	<b>\$ 4,754,357</b>	<b>\$ 4,348,516</b>	<b>91.46%</b>
<b>Expenditures</b>						
Salaries	\$ 4,330,940	\$ 2,738,373	63.23%	\$ 4,051,768	\$ 2,539,084	62.67%
Benefits	1,329,826	856,497	64.41%	1,312,406	816,926	62.25%
Purchased Professional Services	20,582	16,029	77.88%	12,426	10,134	81.56%
Purchased Property Services	6,640	4,568	68.80%	6,723	4,121	61.30%
Other Purchased Services	11,581	3,953	34.13%	5,600	35,854	640.25%
Supplies & Materials	104,404	64,196	61.49%	197,186	131,414	66.64%
Property	10,000	1,933	19.33%	10,000	1,145	11.45%
Other Objects	17,500	11,693	66.82%	15,502	11,557	74.55%
Other Uses of Funds	-	-	0.00%	-	-	0.00%
<b>Total Colorado Preschool Fund Expenditures</b>	<b>\$ 5,831,473</b>	<b>\$ 3,697,242</b>	<b>63.40%</b>	<b>\$ 5,611,611</b>	<b>\$ 3,550,235</b>	<b>63.27%</b>
Beginning Fund Balance	\$ -	\$ -		\$ (76,990)	\$ (76,990)	
Net Change in Fund Balance	-	1,678,396		(857,254)	798,280	
<b>Fund Balance Year to Date</b>	<b>\$ -</b>	<b>\$ 1,678,396</b>		<b>\$ (934,244)</b>	<b>\$ 721,290</b>	



**Mapleton Public Schools  
Nutrition Services Fund  
July - March 2023-24**

	<b>Budget 2023-24</b>	<b>YTD Actual 2023-24</b>	<b>YTD as % of Budget</b>	<b>Budget 2022-23</b>	<b>YTD Actual 2022-23</b>	<b>YTD as % of Budget</b>
<b>Revenues</b>						
Local Revenue	\$ 220,027	\$ 132,753	60.33%	\$ 647,685	\$ 431,358	66.60%
Intermediate Revenue	-	-	0.00%	-	-	0.00%
State Revenue	865,233	546,671	63.18%	145,924	97,027	66.49%
Federal Revenue	2,577,328	1,997,852	77.52%	2,877,783	2,166,724	75.29%
Transfers/Other Resources	-	-	0.00%	-	-	0.00%
<b>Total Nutrition Services Fund Revenues</b>	<b>\$ 3,662,588</b>	<b>\$ 2,677,276</b>	<b>73.10%</b>	<b>\$ 3,671,392</b>	<b>\$ 2,695,108</b>	<b>73.41%</b>
<b>Expenditures</b>						
Salaries	\$ 1,689,556	\$ 1,009,961	59.78%	\$ 1,607,914	\$ 979,187	60.90%
Benefits	520,130	303,028	58.26%	475,434	299,713	63.04%
Purchased Professional Services	75,110	52,963	70.51%	123,898	102,288	82.56%
Purchased Property Services	82,600	42,139	51.02%	60,000	64,667	107.78%
Other Purchased Services	6,500	4,686	72.09%	-	4,067	100.00%
Supplies & Materials	1,677,626	975,437	58.14%	1,735,289	863,821	49.78%
Property	-	1,458	100.00%	21,950	14,301	65.15%
Other Objects	851,500	1,167	0.14%	854,800	1,288	0.15%
Other Uses of Funds	-	-	0.00%	-	-	0.00%
<b>Total Nutrition Services Fund Expenditures</b>	<b>\$ 4,903,022</b>	<b>\$ 2,390,838</b>	<b>48.76%</b>	<b>\$ 4,879,285</b>	<b>\$ 2,329,332</b>	<b>47.74%</b>
Beginning Fund Balance	\$ 2,453,838	\$ 2,453,838		\$ 2,602,797	\$ 2,602,797	
Net Change in Fund Balance	(1,240,434)	286,438		(1,207,893)	365,776	
<b>Fund Balance Year to Date</b>	<b>\$ 1,213,404</b>	<b>\$ 2,740,275</b>		<b>\$ 1,394,904</b>	<b>\$ 2,968,573</b>	



**Mapleton Public Schools  
Grants Fund  
July - March 2023-24**

	<b>Budget 2023-24</b>			<b>YTD Actual 2023-24</b>			<b>YTD as % of Budget</b>				
<b>Revenues</b>											
Local Revenue	\$	58,827	\$	71,173		120.99%	\$	45,000	\$	50,000	111.11%
Intermediate Revenue		-		-		0.00%		-		-	0.00%
State Revenue		2,093,677		775,981		37.06%		714,901		536,880	75.10%
Federal Revenue		5,500,814		2,572,392		46.76%		9,173,523		5,501,044	59.97%
Transfers/Other Resources		100,638		55,417		55.07%		26,035		-	0.00%
<b>Total Grants Fund Revenues</b>	<b>\$</b>	<b>7,753,956</b>	<b>\$</b>	<b>3,474,963</b>		<b>44.82%</b>	<b>\$</b>	<b>9,959,459</b>	<b>\$</b>	<b>6,087,924</b>	<b>61.13%</b>
<b>Expenditures</b>											
Salaries	\$	1,730,752	\$	1,166,658		67.41%	\$	3,976,379	\$	3,380,735	85.02%
Benefits		481,166		353,063		73.38%		1,506,948		1,009,846	67.01%
Purchased Professional Services		1,212,417		617,538		50.93%		10,975		607,356	5533.99%
Purchased Property Services		13,350		13,273		99.43%		-		19,879	100.00%
Other Purchased Services		560,165		453,917		81.03%		118,914		653,651	549.68%
Supplies & Materials		719,140		93,099		12.95%		1,597,444		118,925	7.44%
Property		125,613		183,816		146.34%		1,042,219		242,234	23.24%
Other Objects		2,855,937		1,019,277		35.69%		1,706,580		927,360	54.34%
Other Uses of Funds		-		-		0.00%		-		-	0.00%
<b>Total Grants Fund Expenditures</b>	<b>\$</b>	<b>7,698,539</b>	<b>\$</b>	<b>3,900,640</b>		<b>50.67%</b>	<b>\$</b>	<b>9,959,459</b>	<b>\$</b>	<b>6,959,986</b>	<b>69.88%</b>
Beginning Fund Balance	\$	(55,417)	\$	(55,417)			\$	(504,882)	\$	(504,882)	
Net Change in Fund Balance		55,417		(425,677)				-		(872,062)	
<b>Fund Balance Year to Date</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>(481,093)</b>			<b>\$</b>	<b>(504,882)</b>	<b>\$</b>	<b>(1,376,945)</b>	



**Mapleton Public Schools  
Student Activities Fund  
July - March 2023-24**

	Budget 2023-24			YTD Actual 2023-24			YTD as % of Budget			
<b>Revenues</b>										
Local Revenue	\$	-	\$	238,105	100.00%	\$	-	\$	161,764	100.00%
Intermediate Revenue		-		-	0.00%		-		-	0.00%
State Revenue		-		-	0.00%		-		-	0.00%
Federal Revenue		-		-	0.00%		-		-	0.00%
Transfers/Other Resources		-		-	0.00%		-		-	0.00%
<b>Total Student Activities Fund Revenues</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>238,105</b>	<b>100.00%</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>161,764</b>	<b>100.00%</b>
<b>Expenditures</b>										
Salaries	\$	-	\$	1,977	100.00%	\$	-	\$	-	0.00%
Benefits		-		441	100.00%		-		-	0.00%
Purchased Professional Services		-		(491)	0.00%		-		-	0.00%
Purchased Property Services		-		-	0.00%		-		-	0.00%
Other Purchased Services		-		-	0.00%		-		(1,475)	0.00%
Supplies & Materials		247,534		181,875	73.47%		256,281		160,246	62.53%
Property		-		-	0.00%		-		-	0.00%
Other Objects		-		4,991	100.00%		-		-	0.00%
Other Uses of Funds		-		-	0.00%		-		-	0.00%
<b>Total Student Activities Fund Expenditures</b>	<b>\$</b>	<b>247,534</b>	<b>\$</b>	<b>188,792</b>	<b>76.27%</b>	<b>\$</b>	<b>256,281</b>	<b>\$</b>	<b>158,771</b>	<b>61.95%</b>
Beginning Fund Balance	\$	247,534	\$	247,534		\$	258,030	\$	258,030	
Net Change in Fund Balance		(247,534)		49,313			(256,281)		2,993	
<b>Fund Balance Year to Date</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>296,847</b>		<b>\$</b>	<b>1,749</b>	<b>\$</b>	<b>261,023</b>	



**Mapleton Public Schools  
Bond Redemption Fund  
July - March 2023-24**

	Budget 2023-24			YTD Actual 2023-24			YTD as % of Budget					
<b>Revenues</b>												
Local Revenue	\$	12,628,467	\$	4,724,976		37.42%	\$	12,371,000	\$	4,463,882		36.08%
Intermediate Revenue		-		-		0.00%		-		-		0.00%
State Revenue		-		-		0.00%		-		-		0.00%
Federal Revenue		-		-		0.00%		-		-		0.00%
Transfers/Other Resources		-		3		0.00%		-		-		0.00%
<b>Total Bond Redemption Fund Revenues</b>	<b>\$</b>	<b>12,628,467</b>	<b>\$</b>	<b>4,724,980</b>		<b>37.42%</b>	<b>\$</b>	<b>12,371,000</b>	<b>\$</b>	<b>4,463,882</b>		<b>36.08%</b>
<b>Expenditures</b>												
Salaries	\$	-	\$	-		0.00%	\$	-	\$	-		0.00%
Benefits		-		-		0.00%		-		-		0.00%
Purchased Professional Services		8,300		2,265		27.29%		7,100		8,645		121.76%
Purchased Property Services		-		-		0.00%		-		-		0.00%
Other Purchased Services		-		-		0.00%		-		-		0.00%
Supplies & Materials		-		-		0.00%		-		-		0.00%
Property		-		-		0.00%		-		-		0.00%
Other Objects		6,982,424		3,839,310		54.99%		7,008,739		3,407,783		48.62%
Other Uses of Funds		5,637,743		5,637,742		100.00%		5,355,161		5,382,559		100.51%
<b>Total Bond Redemption Fund Expenditures</b>	<b>\$</b>	<b>12,628,467</b>	<b>\$</b>	<b>9,479,318</b>		<b>75.06%</b>	<b>\$</b>	<b>12,371,000</b>	<b>\$</b>	<b>8,798,987</b>		<b>71.13%</b>
Beginning Fund Balance	\$	11,940,067	\$	11,940,067			\$	11,228,030	\$	11,228,030		
Net Change in Fund Balance		-		(4,754,338)				-		(4,335,105)		
<b>Fund Balance Year to Date</b>	<b>\$</b>	<b>11,940,067</b>	<b>\$</b>	<b>7,185,729</b>			<b>\$</b>	<b>11,228,030</b>	<b>\$</b>	<b>6,892,925</b>		



**Mapleton Public Schools  
Building Fund  
July - March 2023-24**

	Budget 2023-24			YTD Actual 2023-24			YTD as % of Budget			
<b>Revenues</b>										
Local Revenue	\$	-	\$	41,519	100.00%	\$	-	\$	9	100.00%
Intermediate Revenue		-		-	0.00%		-		-	0.00%
State Revenue		-		-	0.00%		-		225,925	100.00%
Federal Revenue		-		-	0.00%		-		-	0.00%
Transfers/Other Resources		-		-	0.00%		36,500,000		(164,282)	-0.45%
<b>Total Building Fund Revenues</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>41,519</b>	<b>100.00%</b>	<b>\$</b>	<b>36,500,000</b>	<b>\$</b>	<b>61,652</b>	<b>0.17%</b>
<b>Expenditures</b>										
Salaries		-	\$	-	0.00%	\$	-	\$	-	0.00%
Benefits		-		-	0.00%		-		-	0.00%
Purchased Professional Services		529,607		15,400	2.91%		-		37,050	100.00%
Purchased Property Services		-		-	0.00%		3,183,658		78,709	2.47%
Other Purchased Services		-		-	0.00%		-		-	0.00%
Supplies & Materials		-		-	0.00%		-		727	100.00%
Property		-		73,851	100.00%		-		214,011	100.00%
Other Objects		1,588,822		-	0.00%		-		-	0.00%
Other Uses of Funds		-		-	0.00%		-		-	0.00%
<b>Total Building Fund Expenditures</b>	<b>\$</b>	<b>2,118,429</b>	<b>\$</b>	<b>89,251</b>	<b>4.21%</b>	<b>\$</b>	<b>3,183,658</b>	<b>\$</b>	<b>330,498</b>	<b>10.38%</b>
Beginning Fund Balance	\$	2,118,429	\$	2,118,429		\$	2,323,359	\$	2,323,359	
Net Change in Fund Balance		(2,118,429)		(47,732)			33,316,342		(268,846)	
<b>Fund Balance Year to Date</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>2,070,697</b>		<b>\$</b>	<b>35,639,701</b>	<b>\$</b>	<b>2,054,513</b>	



**Mapleton Public Schools  
Capital Reserve Fund  
July - March 2023-24**

	<b>Budget 2023-24</b>	<b>YTD Actual 2023-24</b>	<b>YTD as % of Budget</b>	<b>Budget 2022-23</b>	<b>YTD Actual 2022-23</b>	<b>YTD as % of Budget</b>
<b>Revenues</b>						
Local Revenue	\$ -	\$ -	0.00%	\$ 38,115	\$ 40,895	107.29%
Intermediate Revenue	-	-	0.00%	-	-	0.00%
State Revenue	13,577,217	595,452	4.39%	-	-	0.00%
Federal Revenue	-	-	0.00%	-	-	0.00%
Transfers/Other Resources	5,500,000	1,000,000	18.18%	1,153,139	-	0.00%
<b>Total Capital Reserve Fund Revenues</b>	<b>\$ 19,077,217</b>	<b>\$ 1,595,452</b>	<b>8.36%</b>	<b>\$ 1,191,254</b>	<b>\$ 40,895</b>	<b>3.43%</b>
<b>Expenditures</b>						
Salaries	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Benefits	-	-	0.00%	-	-	0.00%
Purchased Professional Services	-	-	0.00%	5,000	2,750	55.00%
Purchased Property Services	145,000	-	0.00%	-	26,660	100.00%
Other Purchased Services	-	-	0.00%	-	-	0.00%
Supplies & Materials	-	-	0.00%	-	-	0.00%
Property	35,977,189	1,005,239	2.79%	532,712	41,340	7.76%
Other Objects	677,220	-	0.00%	140,956	74,564	52.90%
Other Uses of Funds	5,250,000	-	0.00%	512,586	327,587	63.91%
<b>Total Capital Reserve Fund Expenditures</b>	<b>\$ 42,049,409</b>	<b>\$ 1,005,239</b>	<b>2.39%</b>	<b>\$ 1,191,254</b>	<b>\$ 472,901</b>	<b>39.70%</b>
Beginning Fund Balance	\$ 22,972,192	\$ 22,972,194		\$ (108,893)	\$ (108,893)	
Net Change in Fund Balance	(22,972,192)	590,213		-	(432,006)	
<b>Fund Balance Year to Date</b>	<b>\$ -</b>	<b>\$ 23,562,407</b>		<b>\$ (108,893)</b>	<b>\$ (540,899)</b>	

**Mapleton Public Schools  
2023-24 Fund Balance Summary  
July - March 2023-24**

<b>Fund</b>	<b>Actual Year To Date Fund Balance July - March 2023-24</b>	<b>Budgeted Fund Balance 2023-24</b>
General Fund	7,614,030	12,480,687
Risk Management Fund	-	1,997,448
Colorado Preschool Fund	1,678,396	-
Nutrition Services Fund	2,740,275	2,453,838
Grants Fund	(481,093)	(55,417)
Student Activities Fund	296,847	247,534
Bond Redemption Fund	7,185,729	11,940,067
Building Fund	2,070,697	2,118,429
Capital Reserve Fund	23,562,407	22,972,192

# 3rd Quarter FY 23-24 Financial Presentation

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Board of Education  
April 24, 2024



# HIGHLIGHTS

- General Fund expenses are trending in line with Budget in all categories.
- The District is expecting to receive 2 payments previously unbudgeted.
  - Adams County back payments for Specific Ownership Taxes
  - State funding for newcomers
- The District is considering early payoff of the 2015 COP's - \$640,000

Items to keep in mind as reviewing this data

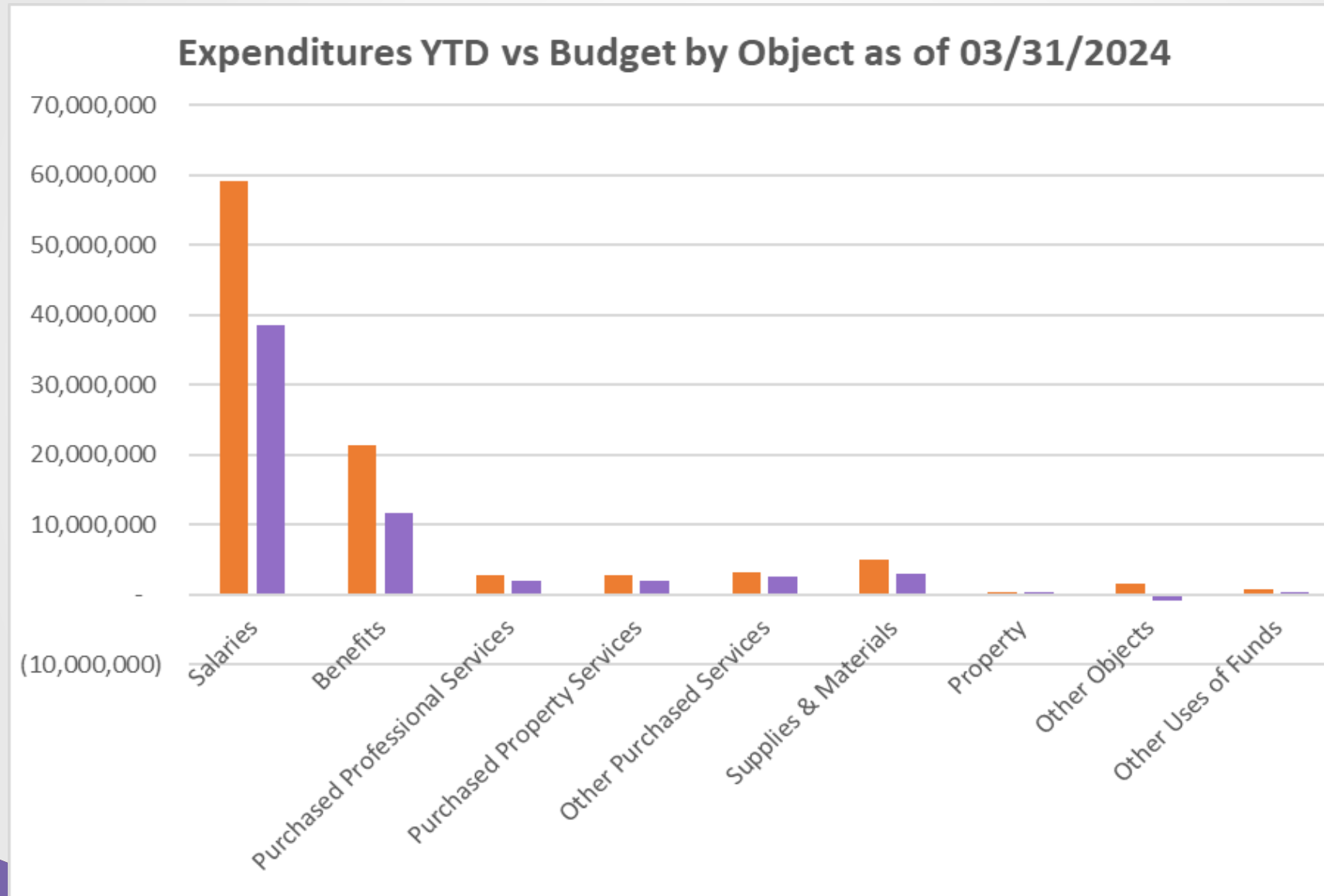
Note; Risk fund (18) is combined with General Fund (10) in current year but not in prior



Mapleton Public Schools  
General Fund  
July - March 2023-24

	Budget 2023-24	YTD Actual 2023-24	YTD as % of Budget	Budget 2022-23	YTD Actual 2022-23	YTD as % of Budget
<b>Revenues</b>						
Local Revenue	\$ 54,204,038	\$ 21,612,316	39.87%	\$ 45,777,332	\$ 18,380,625	40.15%
Intermediate Revenue	5,000	4,998	99.95%	5,224	5,224	100.00%
County Revenue	-	-	0.00%	-	-	0.00%
State Revenue	47,078,466	33,948,835	72.11%	44,254,470	33,750,721	76.27%
Federal Revenue	-	-	0.00%	-	18,980	100.00%
Transfers/Other Resources	(1,000,926)	(1,000,926)	100.00%	(7,159,008)	(4,411,521)	61.62%
<b>Total General Fund Revenues</b>	<b>\$ 100,286,578</b>	<b>\$ 54,565,223</b>	<b>54.41%</b>	<b>\$ 82,878,018</b>	<b>\$ 47,744,029</b>	<b>57.61%</b>
<b>Expenditures</b>						
Salaries	\$ 59,061,024	\$ 38,552,009	65.27%	\$ 54,513,988	\$ 35,722,024	65.53%
Benefits	21,325,242	11,672,666	54.74%	16,439,766	10,780,118	65.57%
Purchased Professional Services	2,824,551	1,861,715	65.91%	1,214,500	1,030,309	84.83%
Purchased Property Services	2,753,206	2,032,579	73.83%	2,609,666	1,808,401	69.30%
Other Purchased Services	3,227,141	2,496,674	77.36%	1,201,661	633,965	52.76%
Supplies & Materials	4,958,065	2,985,795	60.22%	4,492,049	3,140,900	69.92%
Property	388,103	233,565	60.18%	186,500	153,135	82.11%
Other Objects	1,488,909	(798,926)	-53.66%	1,046,762	(781,154)	-74.63%
Other Uses of Funds	693,207	395,801	57.10%	307,688	155,338	50.49%
<b>Total General Fund Expenditures</b>	<b>\$ 96,719,448</b>	<b>\$ 59,431,879</b>	<b>61.45%</b>	<b>\$ 82,012,580</b>	<b>\$ 52,643,037</b>	<b>64.19%</b>
Beginning Fund Balance	\$ 12,480,687	\$ 12,480,687		\$ 3,424,532	\$ 3,424,532	
Net Change in Fund Balance	3,567,130	(4,866,656)		865,438	(4,899,008)	
<b>Fund Balance Year to Date</b>	<b>\$ 16,047,817</b>	<b>\$ 7,614,030</b>		<b>\$ 4,289,970</b>	<b>\$ (1,474,476)</b>	

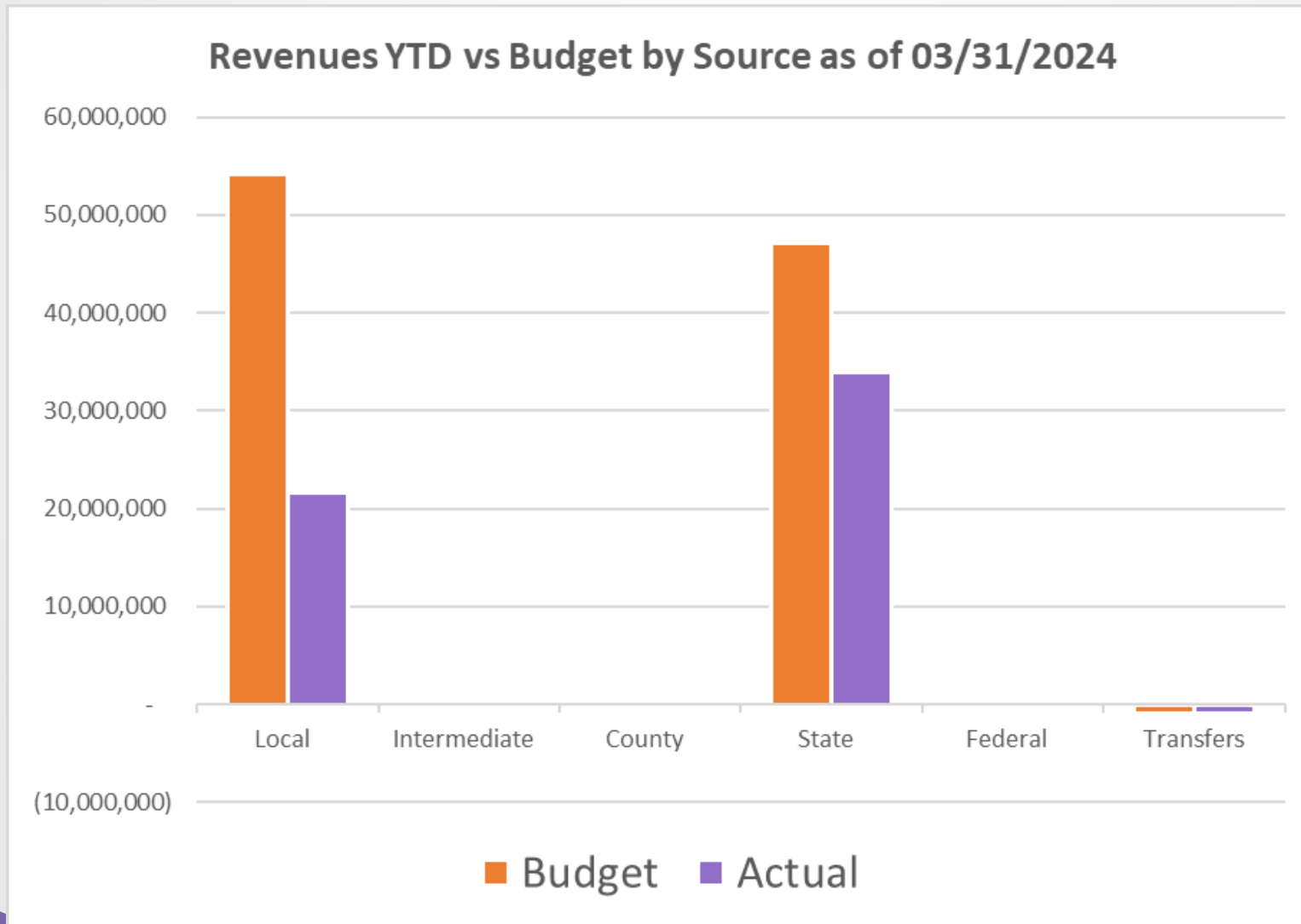
# General Fund Expenditures



Purple = YTD spending  
Orange = Budget Fiscal 2023-24

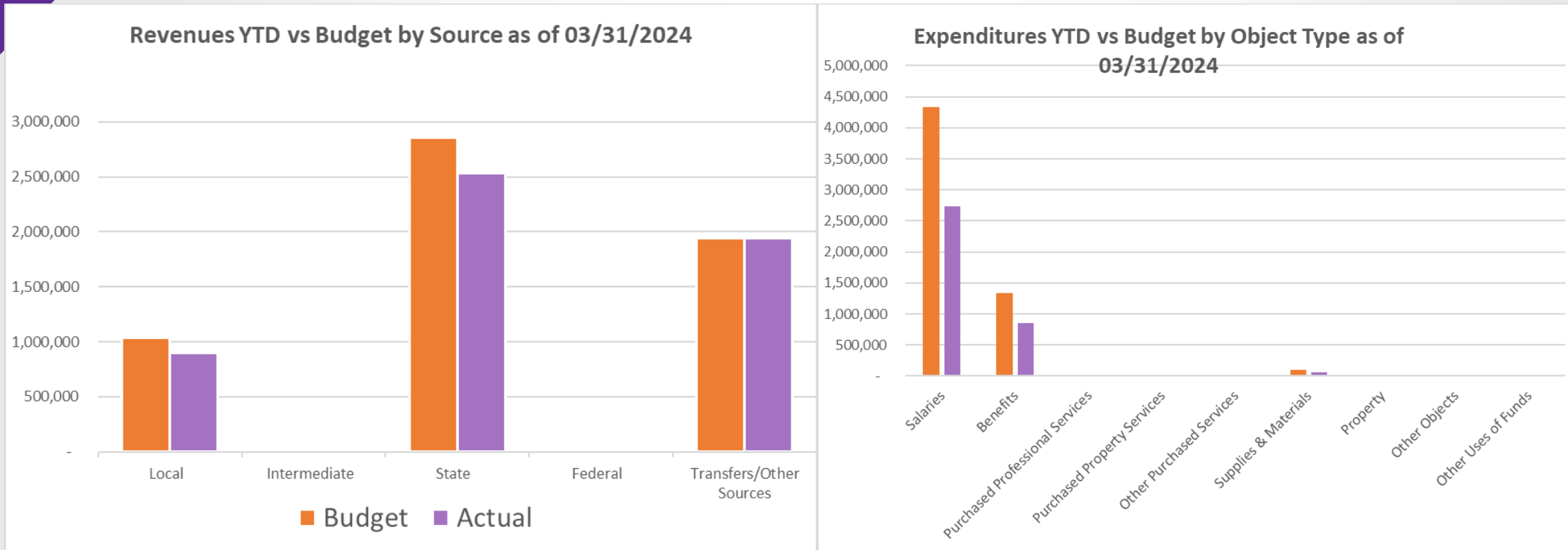


# General Fund Revenues



# 3<sup>RD</sup> QUARTER YEAR TO DATE COLORADO PRESCHOOL PROGRAM FUND

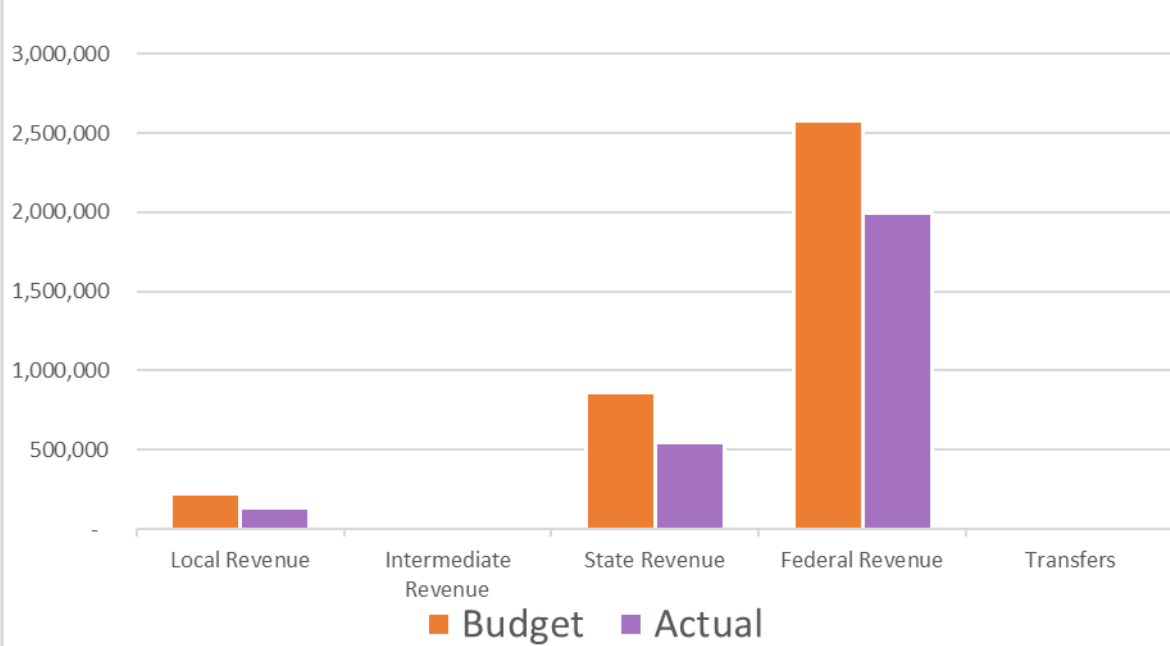
- Revenues are trending to finish above budget while expenditures are projected to be slightly below budget leaving a small fund balance in this fund at year end.



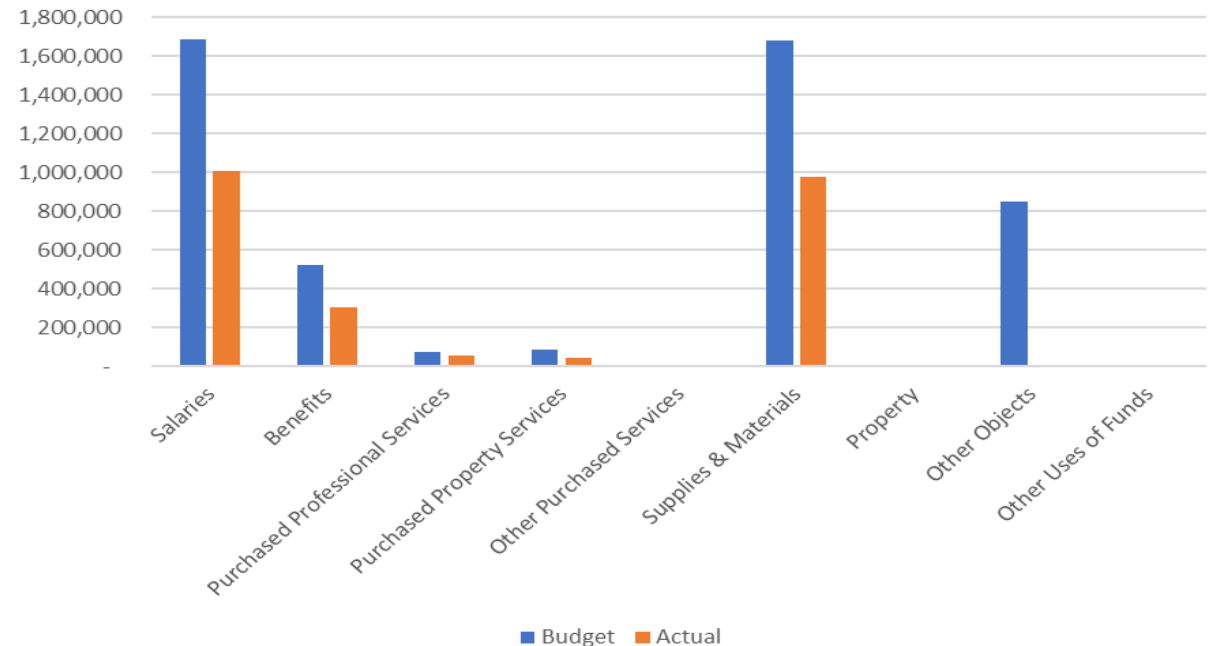
# 3<sup>RD</sup> QUARTER YEAR TO DATE FOOD SERVICE FUND

- Revenues and Expenses appear within budget and expectations

Revenues YTD vs Budget by Source as of 03/31/2024

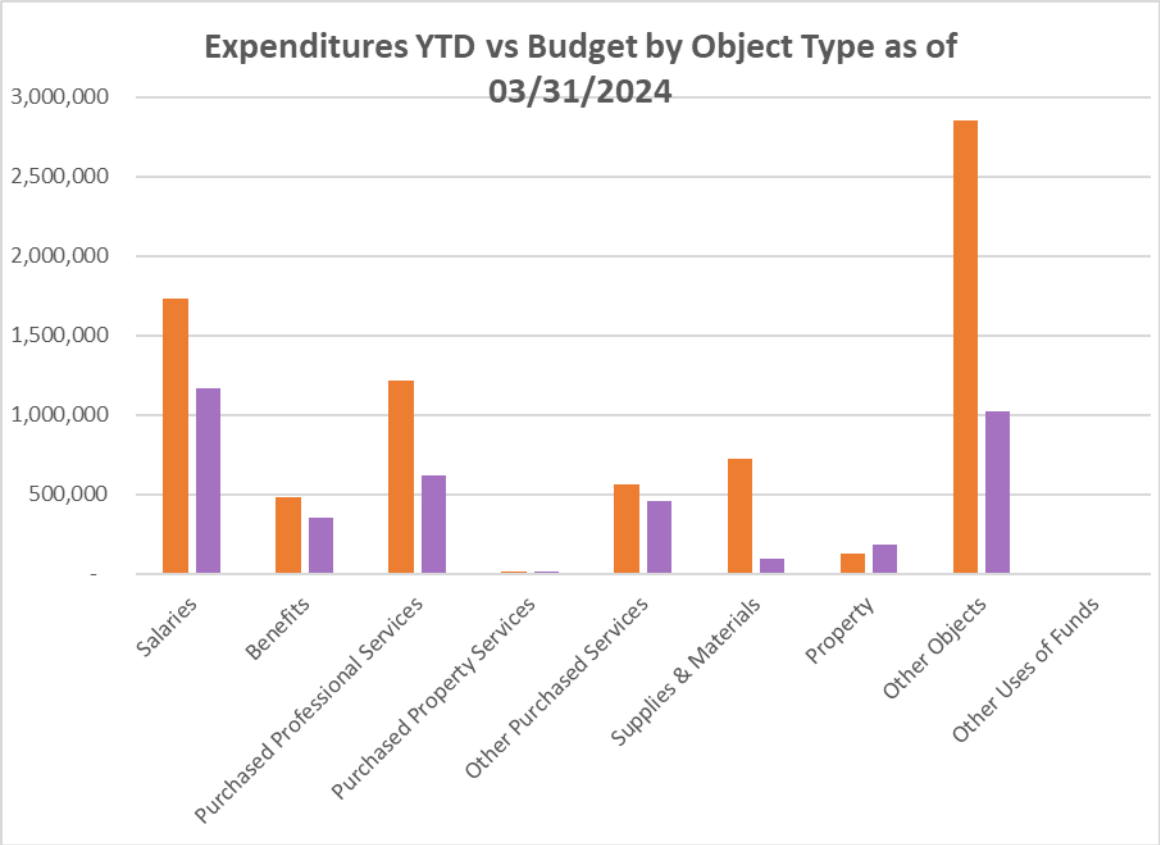
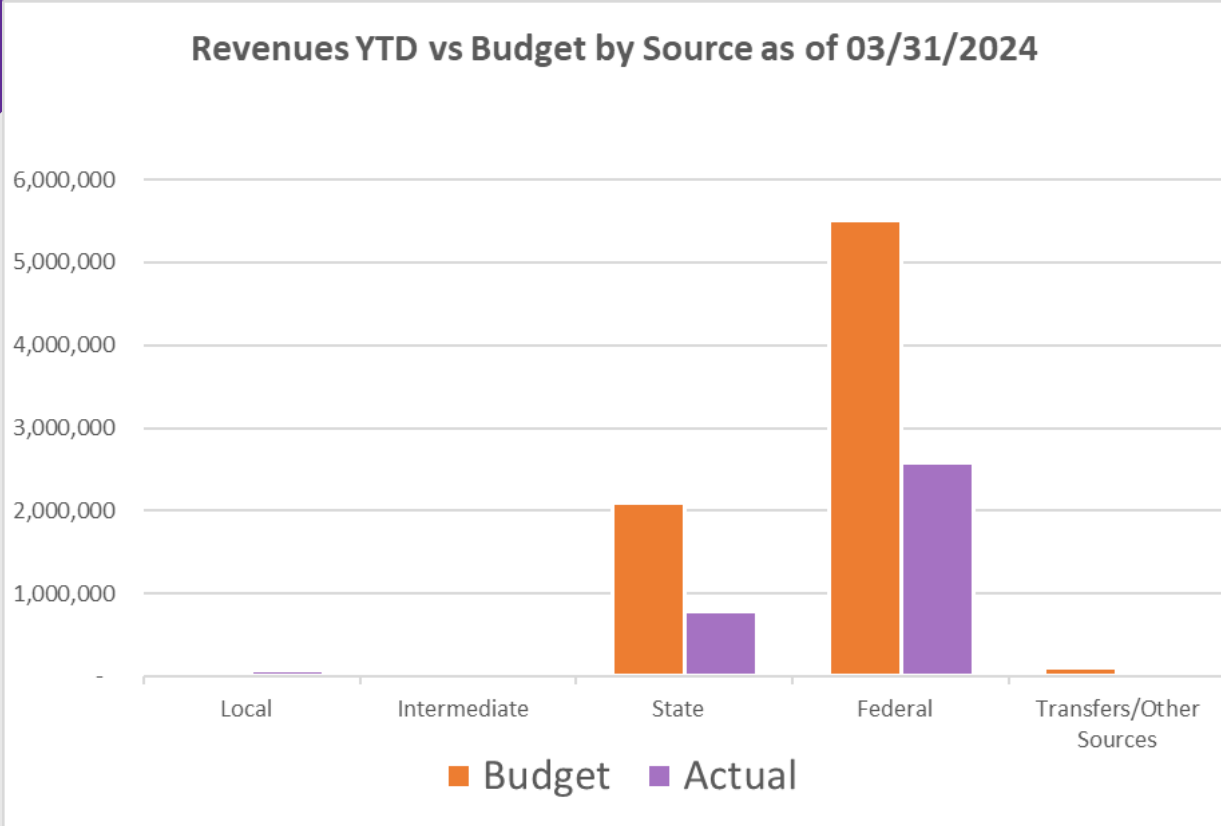


Expenditures YTD vs Budget by Object Type as of 03/31/2024



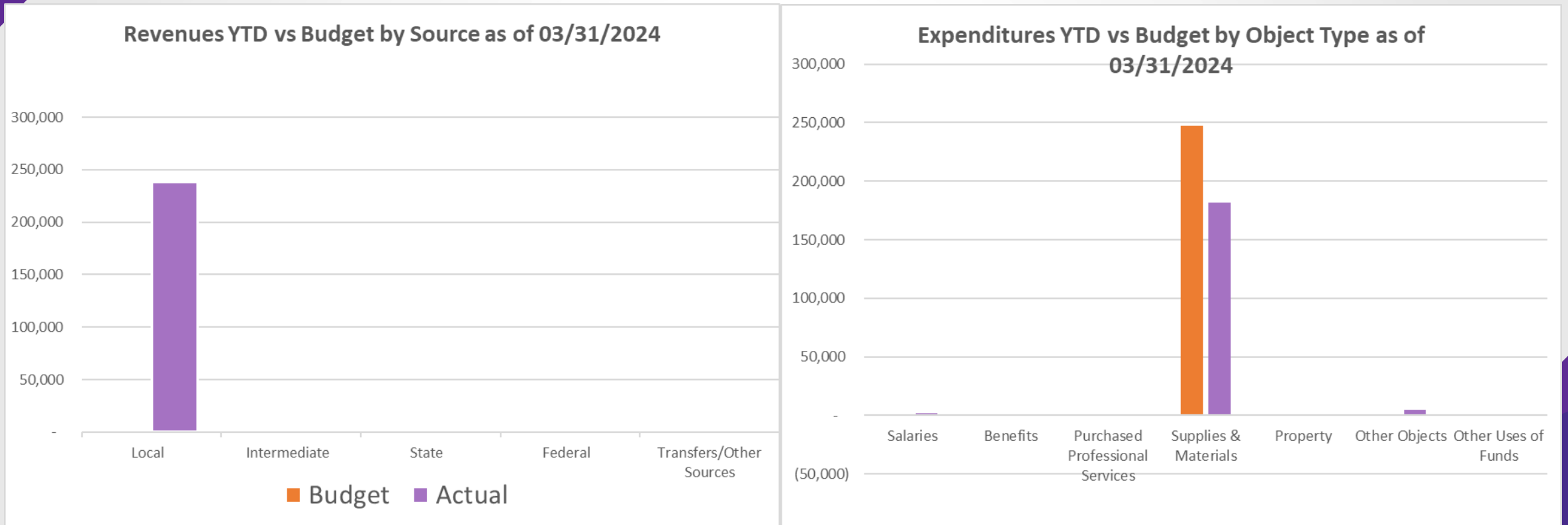
# 3<sup>RD</sup> QUARTER YEAR TO DATE GOVERNMENTAL GRANTS FUND

- Revenues and expenditures here are within projections. Some grants may have carryforward balances at year end.

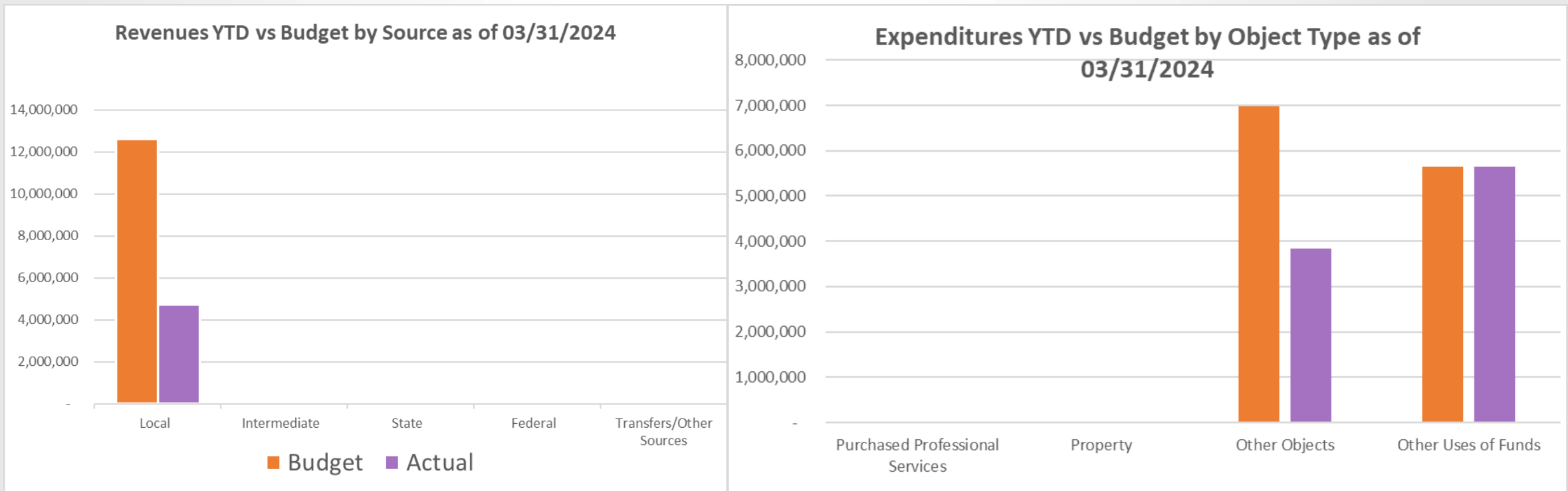


# 3<sup>RD</sup> QUARTER YEAR TO DATE STUDENT ACTIVITIES FUND

- Fund raising and expenses are much higher than prior year but still appear within budget.



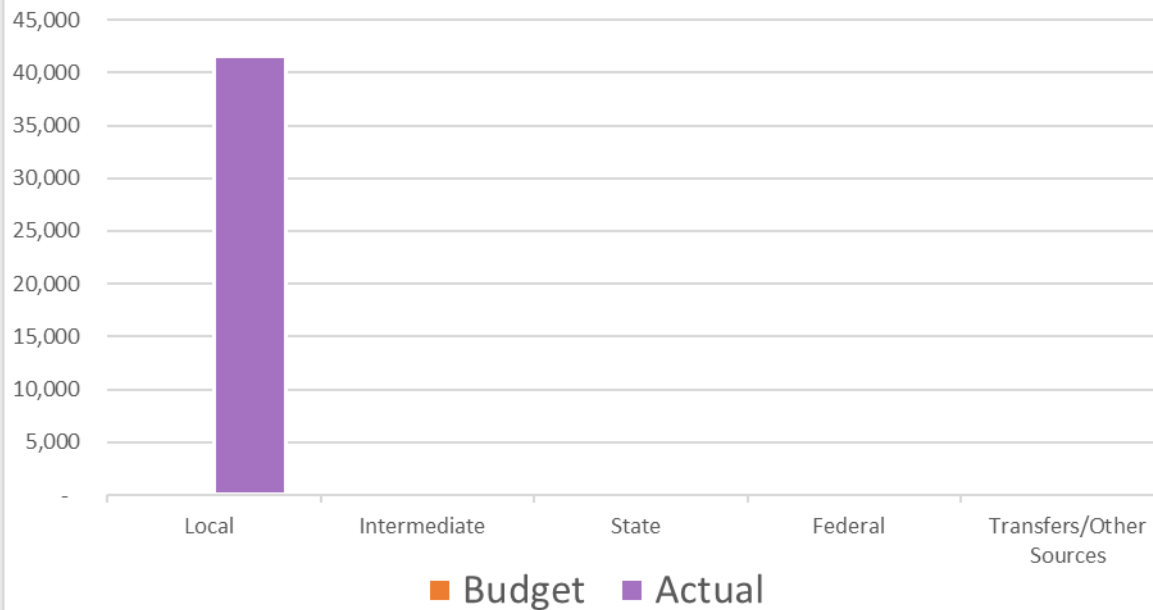
# 3<sup>RD</sup> QUARTER YEAR TO DATE BOND REDEMPTION FUND



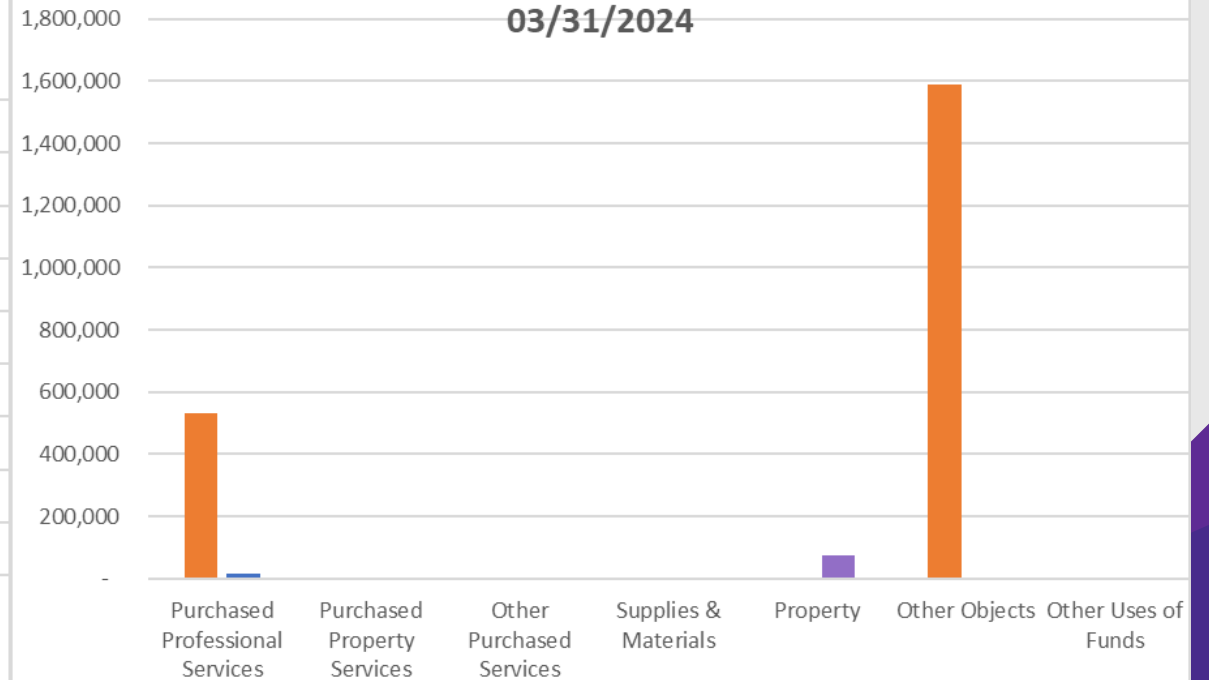
# 3<sup>RD</sup> QUARTER YEAR TO DATE BUILDING FUND

- Minimal activity in this fund so far, continue to see slow spend down of the remaining funds balance

Revenues YTD vs Budget by Source as of 03/31/2024

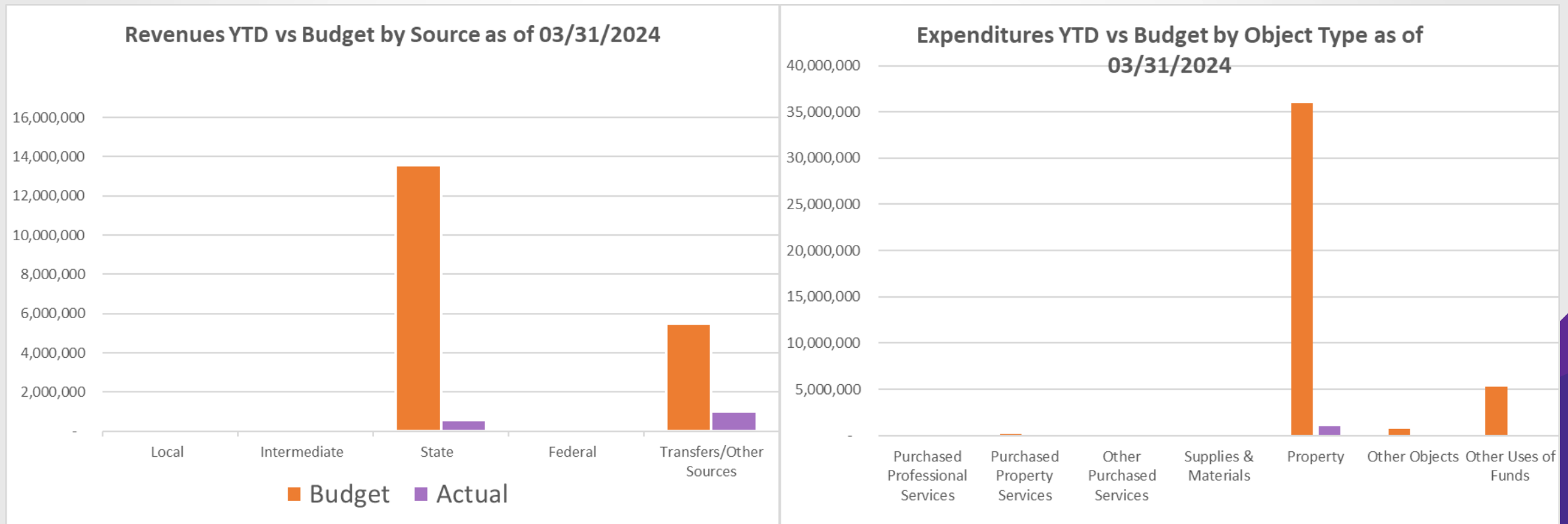


Expenditures YTD vs Budget by Object Type as of 03/31/2024



# 3<sup>RD</sup> QUARTER YEAR TO DATE CAPITAL RESERVE FUND

- Spending here is activity related to the Meadow project, and HVAC project and revenue is from the BEST grant for that project and the issuance of the Lease (closed in April) for the HVAC project



# Questions



## **3rd Quarter Fund Financial Narrative**

*March 31, 2024*

**Provided by Business Services Staff**

Unaudited activities for the 2023-2024 fiscal year are presented in the attached March 31st, 2024, 3rd Quarter Financial Statements.

The district's accounts are organized on the basis of funds, each of which is considered a separate accounting entity, comprised of its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The funds mandated by statute are grouped into the following fund categories:

**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.

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

**Colorado Preschool Program Fund (19)** – This fund records the District's expenditures related to Universal Preschool as well as any related grants and programs.

**Food Service Fund (21)** – This fund accounts for all financial activities associated with the District's nutrition program.

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

**Student Activities Fund (23)** – This fund is used to account for assets that support each school's student activities.

**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.

**Building Fund (41)** – This fund is used to account for all Bond-related resources available for acquiring capital sites, buildings, and equipment.

**Capital Reserve Fund (43)** – This fund is used to account for revenues restricted for ongoing capital needs not funded by Bonds such as site acquisition, buildings, building additions, repairs and maintenance, and equipment purchases.

### **Quarter 3 Highlights**

**General Fund (10)** – Revenue received at this point in the year is comparable to the prior year as a percentage of total budgeted revenue. Note the prior year had larger transfers out including transferring funding to the Risk fund for activities, now included within the General fund. Expenses show an expected increase compared to the prior year and reflect the additional costs recorded here related to insurance premiums & debt payments and an increase due to raises.

One line item that shows a lower percentage spent compared to the prior year is the benefits line. This is representative of having appropriately budgeted the full required amount for state-made benefit payments of PERA on-behalf amounts in the current year while the prior year was under budgeted in that area. The on-behalf payment amount will be recorded at year end bringing final numbers to near the total budgeted amount. All budget numbers reported for both the current and prior year include adjustments made in the January supplemental budget.

The increase in Purchased Professional services this year compared to prior is due to outsourcing substitute costs, while the increase in Other Purchased services is due to moving the Risk-related expenses into the General Fund.

**Insurance Reserve Fund (18)** – No activity moved to the General Fund.

**Colorado Preschool Program Fund (19)** – Expenditures are slightly up from the prior year reflecting the effect of raises in the current year. We expect to end the year with a fund balance here.

**Food Service Fund (21)** – Revenues are on track at this point in the year for this fund while expenses are up just slightly. We expect a slight decrease in what is a very healthy fund balance at year-end.

**Governmental Grants Fund (22)** – Spending here is on track with the budget and will increase significantly at year-end as we transfer Title expenses here from the General Fund.

**Student Activities Fund (23)** – Fundraising and related expenses are up significantly compared to the prior year but still on track to be within budget.

**Bond Redemption Fund (31)** – Debt payments here are in agreement with scheduled and budgeted amounts. Revenues are solely from property tax which will continue to be received through the end of the year.

**Building Fund (41)** – Only minor activity here so far year to date, note the budget is for the Meadow project which is actually recorded in fund 43.

**Capital Reserve Fund (43)** – The activity here is just the ongoing spending and revenue related to the Meadow project and HVAC lease.

# Memo

TO: Charlotte Ciancio, Superintendent  
FROM: Erica Branscum, Deputy Superintendent  
DATE: April 24, 2024

**Policy:** Qualifications/Powers and Responsibilities of Superintendent, Policy CBA/CBC  
**Report Type:** Decision Making  
**SUBJECT:** Calendar Adoption for the 2025-2026 School Year

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**Policy Wording:** The Superintendent shall provide administrative leadership for excellence within the school system, including improvement of the instructional program and implementation of curricular programs.

**Policy Interpretation:** This policy is interpreted as requiring Board approval of annual school calendars.

**Decision Requested:** District administration is recommending the adoption of the attached school calendar for the 2025-2026 academic year.

**Report:** During the month of March, a draft calendar was posted to the district's website and Facebook page for consideration and comment. Through an online survey, feedback was received from approximately 260 individuals. The District Accountability Advisory Committee also provided input.

The proposed calendar contains the following key features:

- 174 student contact days and 190 workdays for licensed staff.
- Teachers and students start the year on Tuesdays, August 5 and 12, respectively.
- Collaborative days are scheduled following interim assessment windows to facilitate data analysis at schools.
- Three trade days for teachers will allow for four evenings of parent conferences and School/District sponsored events.
- Thanksgiving Break and Spring Break are each a full week of no school.
- Winter Break consists of twelve days off for students and ten days off for staff.
- Students return for three days of school after Memorial Day. Staff and students finish the school year prior to the end of May.

Respondents were asked to rate the draft calendar from 1 to 5 "stars." Calendar Draft A was more favorable with an 80% rating of 4 or 5 stars, while 20% gave it 1 to 3 stars.

Respondents were also asked how they would improve the draft calendar. Here are the most common responses and how they have been resolved:

Trade late starts to early dismissals	The proposed calendar takes this feedback into consideration and took out late starts taking into consideration ease for parents.
Take away late starts and get out earlier. Late starts are difficult for working parents.	
Move spring break later to better match surrounding districts.	These items will be monitored for the remainder of this school year based on feedback from the community, listening tours, and negotiations with staff. Additionally, during the 2024-2025 school year to determine if further calendar adjustments are necessary for the 2025-2026 school year.
Work a similar number of days as surrounding districts.	
Make the first week back a Wednesday-Friday. A full week back is hard on students, staff, and families.	The proposed calendar doesn't accomplish either, entirely, but strikes a balance regarding the advantages of earlier and later start and end dates and time for professional development and planning.
End the school year prior to Memorial Day.	

Mapleton Administration is recommending Board approval of the 2025-26 school year calendar with the understanding that we may need to make minor adjustments to serve the community and support schools.



# Mapleton Public Schools

## 2025-26 Calendar

### Draft A

Board Holiday/Schools Closed

First Day of School/Last Day of School

Collaborative Day (no classes for students)

Professional Development (no classes for students)

Teacher Trade Day (no classes for students)

Teacher Work Day (no classes for students)

#### July 2025

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

**July**  
4 Independence Day

#### August 2025

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

**August**  
5 Collaborative Day  
6 Professional Development  
7 Professional Development  
8 Collaborative Day  
11 Teacher Work Day  
12 First Day of School

#### September 2025

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

**September**  
1 Labor Day  
22 Professional Development

#### October 2025

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

**October**  
10 Teacher Trade Day  
13 Collaborative Day

#### November 2025

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

**November**  
10 Professional Development  
24-29 Thanksgiving Break

#### December 2025

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

**December**  
22-31 Winter Break

#### January 2026

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

**January**  
1-2 Winter Break  
5 Work Day  
6 Collaborative Day  
7 Students Return to School  
19 Martin Luther King Jr. Day

#### February 2026

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

**February**  
13 Trade Day  
16 Presidents' Day

#### March 2026

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

**March**  
9 Collaborative Day  
23-27 Spring Break

#### April 2026

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

**April**  
17 Teacher Trade Day

#### May 2026

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

**May**  
11 Collaborative Day  
? Graduation  
25 Memorial Day  
28 Last Day of School - all schools dismiss 2 hours early  
29 Teacher Work Day

#### June 2026

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

**June**  
19 Juneteenth

# Memo

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TO: Charlotte Ciancio, Superintendent  
FROM: Mike Crawford, Deputy Superintendent  
DATE: April 24, 2024

**Policy:** School Board Powers and Responsibilities, Policy BBA  
**Report Type:** Decision Making  
**SUBJECT:** Authorization of Easements and Land Dedication

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## **Policy Wording:**

Policy BBA: *School Board Powers and Responsibilities* states that the Board considers certain responsibilities of particular importance and, in those cases where action is required, reserves authority to take final action. These responsibilities include:

- To consider recommendations of the Superintendent or designee on legal matters, deciding steps to be taken.

**Policy Interpretation:** This policy is interpreted as requiring District administration to seek Board approval prior to entering into easement agreements and land dedications for District-owned property.

## **Report:**

In 2017, during numerous construction initiatives, the Board of Education passed a resolution authorizing the superintendent to manage the execution of easements for school construction and renovation projects.

As the district enters the final phase of construction, it anticipates the need to again form easement agreements with local authorities. These agreements are crucial for maintaining essential public infrastructure, such as utilities, sidewalks, and detention ponds, and for enhancing public safety.

Occasionally, the district must dedicate its own land to other entities for these purposes. Prompt completion of these agreements is essential to accelerate the permit acquisition process and ensure that construction projects remain on schedule.

Currently, the City of Thornton has requested multiple easements and a small land dedication (about 80 square feet) related to the construction of the new Meadow Community School. These requests are detailed in the attached proposed plat amendment for review.

## **Decision Requested:**

Administration seeks Board action for both the reaffirmation of the superintendent's authority to execute easement agreements, as previously authorized in 2017, as well as, approval for the land dedication proposed by the City of Thornton, pertaining to the Meadow Community School project.

**Mapleton Public Schools**  
**(Adams County School District No. 1)**

**RESOLUTION**

WHEREAS, pursuant to C.R.S. § 22-32-110(1)(e), the Board of Education (“Board”) of School District No. 1 (“School District”) is authorized to convey interests in School District property to state agencies or political subdivisions; and

WHEREAS various state agencies and political subdivision will require easements in order to maintain public infrastructure and public safety; and

WHEREAS the Board desires to authorize the superintendent to sign Easement Agreements yet wishes to ensure such authority is carefully regulated and aligned with Board-approved projects;

NOW, THEREFORE, BE IT RESOLVED:

**Section 1. Execution of Agreements and Ratification of Actions.** That the Board hereby authorizes the superintendent to execute easement agreements related to Board-approved construction projects.

**Section 2. Approval and Execution of Documents; Authorized Officers.** The Superintendent of Schools is hereby authorized to execute and deliver for and on behalf of the Board any and all additional certificates, documents, and other papers and to perform all other acts that she may deem necessary or appropriate in order to implement and carry out the transaction and other matters authorized by this Resolution.

**Section 3. Limitation of Authority.** The Superintendent’s authority to act under this Resolution shall not extend beyond the scope of Board-approved construction projects.

**Section 4. Severability.** 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.

APPROVED AND ADOPTED this 24<sup>th</sup> day, April 2024.

**MAPLETON PUBLIC SCHOOLS SCHOOL DISTRICT  
NO. 1, A/K/A MAPLETON PUBLIC SCHOOLS**

By: \_\_\_\_\_  
Name: Thomas Moe  
Title: President, Board of Education

ATTEST:

By: \_\_\_\_\_  
Name: Daisy Lechman  
Title: Secretary, Board of Education

# *Memo*

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TO: Charlotte Ciancio, Superintendent  
FROM: Eddie Storz, Chief Financial Officer  
DATE: April 24, 2024

**POLICY: Bidding Procedures, Policy DJE**  
**REPORT TYPE: Decision Making**  
**SUBJECT: Consideration of Auditing Services**

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**Policy Wording:** Policy DJE states all contractual services, professional services, and purchases of supplies, materials, and equipment in the amount of \$75,000 or more shall be formally solicited.

**Policy Interpretation:** This policy is interpreted as requiring Board approval for all formal bids prior to award.

**Requested:** The District is seeking Board approval to execute a contract with CliftonLarsonAllen for auditing services.

**Report:** A formal solicitation process was completed in March 2024 by Mapleton Public Schools to seek a qualified firm to provide auditing services. Five responses were received. Two firms, CliftonLarsonAllen, and Plante Moran were selected for interviews. CliftonLarsonAllen was selected due to their K12 experience and overall cost. This is a four-year contract with the cost of the initial year being \$58,439.

The recommendation is to award to CliftonLarsonAllen for auditing services.

# Memo

TO: Charlotte Ciancio, Superintendent  
FROM: Brian Fuller, Executive Director of Accountability  
DATE: April 24, 2024

**Policy:** Accountability/Commitment to Accomplishment, Policy AE  
**Report Type:** Monitoring  
**SUBJECT:** DAAC Report

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**Policy Wording:** In accordance with State law, the Board shall appoint a School District Accountability Committee. The District Accountability Advisory Committee (DAAC) shall have those powers and duties prescribed by State law. The Board and the DAAC shall, at least annually, cooperatively determine the areas of study, in addition to budget preparation, that the DAAC shall provide input and on which it may make recommendations to the Board.

**Policy Interpretation:** This policy is interpreted to include monthly updates to the Board regarding the proceeding of DAAC meetings.

**Decision Requested:** District administration is providing this report for information only. No decision is requested this evening.

**Report:** In April, five people attended the DAAC meeting that focused on the DAAC charge of reviewing and commenting on District budget priorities for the 24-25 school year.

Chief Financial Officer Eduard Storz attended the DAAC meeting and provided an informative presentation and question and answer session for DAAC members. DAAC members were presented with the timeline for budget preparation, an overview of the district's financial health, summaries of revenue streams and expenses, and preliminary budget priorities for the 24-25 budget.

DAAC members were able to ask questions about the budget and provide feedback. DAAC members expressed an appreciation for the presentation and found the information extremely informative. One topic of expressed a few times was the appreciation for the breadth of the presentation that included expenses such as the increases in costs for our various insurance carriers and information on operational costs that DAAC members indicated they don't always think about as costs the district incurs.

DAAC members thanked Mr. Storz for his presentation and the time given to DAAC members to ask questions about the budget.

The April DAAC meeting concluded with information about Camp 2028, which was open for registration for incoming 9th-grade students, and a reminder about State Assessments and the importance of students being prepared for testing, and how families can help set their students up for success.

The next scheduled DAAC meeting will be held on Tuesday, May 21, 2024, from 4:30 to 6:00 P.M. as an online meeting using the Microsoft Teams platform. Additional meeting dates will be added if and when DAAC participants request additional time to understand and comment on specific topics.