



# Mapleton Public Schools Board of Education

Regular Meeting  
Administration Building

January 28, 2014  
6:00 p.m.

## 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

## 2013 - 2014

## 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

1. Call to Order
2. Roll Call
3. Pledge of Allegiance
4. Approval of Agenda
5. What's Right in Mapleton
6. Public Participation
7. Approval of Minutes
  - 7.1 Approval of Study Session Minutes: December 6-7, 2013; and January 14, 2014
  - 7.2 Approval of December 10, 2013, Board Meeting Minutes
8. Report of the Secretary
9. Consent Agenda
  - 9.1 Personnel Action, Policy GCE/GCF – Mr. Crawford
  - 9.2 Finance Report December, 2013, Policy DIC – Mrs. Martinez
  - 9.3 Student Travel–MESA, Policy JJH – Mrs. Allenbach
10. Focus: Communication
  - 10.1 Interfund Borrowing, Policy DBJ – Mrs. Martinez
  - 10.2 Supplemental Budget, Policy DBG– Mrs. Martinez
  - 10.3 Committed Fund Balance, Policy DB – Mrs. Martinez
  - 10.4 Student Travel-Student Athletes, Policy JJH – Mr. Crawford
  - 10.5 Grant Acceptance–Great Outdoors Colorado, Policy DD – Ms. Kapushion
11. Focus: Community Involvement
  - 11.1 DAAC Update, Policy AE – Ms. Kapushion
12. Discussion of Next Agenda
13. Superintendent's Comments
14. Board Committee Update
15. School Board Remarks
16. Next Meeting Notification – Tuesday, February 25, 2014
17. 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.

Members of The Board of Education – Mapleton Public Schools met in study session at 1:30 p.m. on Friday, December 6, and at 3:00 p.m. on Saturday, December 7, 2013, at The Broadmoor Hotel in Colorado Springs, CO.

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

The purpose of the meetings was to participate in team-building activities and debrief sessions from the CASB Annual Convention.

No Board action was taken at the meetings.

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Kenneth Winslow, Board President

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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, January 14, 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 work collaboratively with District staff to

- Understand the requirements of SB 163, the Unified Improvement Planning process and the District Performance Framework
- Review and provide input of draft District calendars for the 2014-15 school year
- Discuss topics for future Board work sessions

No Board action was taken at the meeting.

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Kenneth Winslow, Board President

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Stephen Donnell, Board Secretary

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

**1.0 CALL TO ORDER**

President Ken Winslow called the meeting of the Board of Education – Mapleton Public Schools to order at 5:57 p.m. on Tuesday, December 10, 2013, 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 Ms. Raiffie, seconded by Mrs. Hoopes, to amend the Agenda, specifically Consent Agenda item 9.3 Adoption of Policies, by removing proposed policies BCB School Board Member Conflict of Interest, BE School Board Meetings, CBA/CBC Qualifications/Powers and Responsibilities of Superintendent, and DAB Financial Administration until those items could be further reviewed.

AYES: Ms. Raiffie

NOES: Mr. Donnell, Mrs. Hoopes, Ms. Montoya and Mr. Winslow

Motion failed 1-4

**MOTION:** By Ms. Montoya, seconded by Mr. Donnell, to approve the Agenda as presented.

AYES: Mr. Donnell, Mrs. Hoopes, Ms. Montoya and Mr. Winslow

NOES: Ms. Raiffie

Motion carried 4-1

**5.0 WHAT'S RIGHT IN MAPLETON**

Mrs. Allenbach introduced York International student Crystal Perez, who told the Board about her experience competing in the National Marshall-Brennan Moot Court Competition in Washington, D.C. last April.

Mrs. Allenbach also recognized two District schools for receiving special recognition from the Colorado Department of Education. Adventure Elementary School received the Colorado Governor's Distinguished Improvement Award, and Mapleton Early College received the Colorado Centers of Excellence Award.

RECESS: 6:09 p.m., reconvened at 6:12 p.m.

**6.0 Public Participation**

Suzette Davis, representative from Congressman Ed Perlmutter's office, updated the Board on upcoming education-related events supported through their office.

Ms. Ciancio then introduced Haley Candelario, another York International student, who also reported to the Board about her experience attending the National Marshall-Brennan Moot Court Competition in April.

RECESS 6:20 p.m.; reconvened at 6:21 p.m.

#### **7.0 APPROVAL OF MINUTES**

**MOTION:** By Mr. Donnell, seconded by Mrs. Hoopes, to approve the minutes of the November 19, 2013, Board meeting.

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

#### **8.0 REPORT OF THE SECRETARY**

Mr. Donnell read a proclamation honoring Carolyn Walenczak, former Board of Education Secretary, for her years of service to the District and proclaiming December 16, 2013, as Carolyn Walenczak Day.

**MOTION:** By Ms. Raiffie, seconded by Ms. Montoya, to proclaim December 16, 2013, as Carolyn Walenczak Day.

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

*A copy of said proclamation is attached as a part of these minutes.*

#### **9.0 CONSENT AGENDA**

**MOTION:** By Mr. Donnell, seconded by Ms. Montoya, to approve Agenda items as stated on the Board Agenda dated December 10, 2013: 9.1 Personnel Action; 9.2 Finance Report for November, 2013; and 9.3 Adoption of Policies.

Ms. Raiffie said that since she would like more time to review the policies being presented, she respectfully would vote no on the motion.

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

#### **10.0 FOCUS: COMMUNICATION**

##### **10.1 Mill Levy Certification**

Mrs. Martinez explained the District was required to complete two separate mill levy certifications and submit them to Adams County and the State of Colorado on or before December 15 of each year.

She reported the Colorado Department of Education determines all mill levy figures, noting the District may not adjust any of the figures provided by the State. She said, however, that the District does determine the bond fund mill levy, as those funds are provided by local taxpayers.

The levy for the District General Fund totals 36.798 mills; the levy for the Bond Redemption Fund totals 9.996 mills, for a total district mill levy of 46.794.

**MOTION:** By Mr. Donnell, seconded by Mrs. Hoopes, to adopt the General Fund mill levy of 36.798 mills, and the Bond Redemption Fund mill levy of 9.996 mills, for a total levy of 46.794.

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

#### 10.2 Fiscal Year 2013 Audit Presentation

Mrs. Martinez explained that each year the District is audited by an independent auditing firm in accordance with Colorado state law. Jennifer Ulrich, audit manager with the District's auditing firm, RubinBrown, explained how the audit was conducted and reviewed the information contained in the auditor's report presented to the Board. She went on to say it had been a clean audit, with no material weaknesses or deficiencies found during their review.

During Mrs. Martinez's presentation, she shared positive indicators for the District, as determined by the audit results, noting the only negative indicator was a mis-communication between departments which had since been resolved.

The Board commended District staff for their good accounting practices.

*A PowerPoint of Mrs. Martinez's presentation is included with these minutes.*

#### 10.3 Grant Acceptance

Ms. Kapushion requested the Board's approval to accept \$327,652 from Adams County for the renovation of the playground and fields at Adventure Elementary School. She explained acceptance of this grant would increase access to safe, attractive places for activity, promote partnerships between District schools and Adams County for the benefit of the community, and enhance the playground facilities available for public use in an area that has limited park development opportunities.

Ms. Raiffie said although playground improvement was an important use of grant dollars, she felt the Board should focus on supporting other areas needing attention as well.

**MOTION:** By Mrs. Hoopes, seconded by Ms. Raiffie, to approve the acceptance of a \$327,652 grant from the Adams County Parks & Community Resources Department as presented.

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

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

#### 11.1 District Accreditation

Ms. Kapushion explained how accreditation categories were determined by the Colorado Department of Education, noting that for the 2012-13 school year, Mapleton had been assigned an accreditation category of "Priority Improvement." She went on to say the District had appealed this category and earlier that day had learned the appeal request had been granted and the District had been reassigned the accreditation category of

“Accredited with Improvement.” This reclassification puts Mapleton in a healthy accreditation category that removes the consequences associated with Priority Improvement and Turnaround designations.

Mr. Winslow said District staff had spent lots of hard work collaborating with the State in order for this appeal process to happen.

## **12.0 FOCUS: COMMUNICATION**

### **12.1 DAAC Appointments, Charges and Updates**

Ms. Kapushion introduced Carol Aguiniga, chairman of the DAAC, who reported that at its last meeting, the Committee reviewed and provided input into the District’s use of Federal Title funds and reviewed and provided input into the evaluation system used by the District to determine the effectiveness of its teachers and principals. The DAAC also received updates related to the District’s accreditation appeal and monitoring of District attendance data.

## **13.0 DISCUSSION OF NEXT AGENDA**

Mr. Winslow said agenda items for the January 28 meeting included the supplemental budget and DAAC update.

## **14.0 SUPERINTENDENT’S COMMENTS**

During her report, Ms. Ciancio

- Thanked the Board for letting her go out of order in order to have Haley Candelario report on her trip to Washington D.C., saying these opportunities give students a chance to meet the Board and share their experiences with them.
- Said proclaiming a Carolyn Walenczak Day will be very honoring to Carolyn and make her feel very appreciated.
- Commended the representative from RubinBrown and Mrs. Martinez for their informative and thorough audit presentations.
- Officially thanked Ms. Kapushion and Mr. Brian Fuller, Director of Accountability and Improvement, for their hard work in preparing the District’s accreditation appeal.

## **15.0 BOARD COMMITTEE UPDATE**

None

## **16.0 SCHOOL BOARD REMARKS**

Mr. Winslow expressed his thanks for being able to attend the recent CASB Conference, noting it was a time to learn new things and interact with other Boards.

Ms. Raiffie thanked Mr. Winslow for his help in her role as a new Board member.

## **17.0 NEXT MEETING NOTIFICATION**

The next Board meeting will be at 6:00 p.m. on Tuesday, January 28, 2014, at the Administration Building.

**18.0 ADJOURNMENT**

The Board motioned to adjourn at 7:35 p.m.

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Kenneth Winslow, Board President

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Stephen Donnell, Board Secretary

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



# *Memo*

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TO: Charlotte Ciancio, Superintendent  
FROM: Mike Crawford, Assistant Superintendent, Human Services  
DATE: January 23, 2014

**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.

**Decision Requested:** The Office of Human Resources recommends the following personnel information to be approved by Board Action at the regular meeting of January 28, 2014.

## CLASSIFIED STAFF

<u>NEW EMPLOYEES</u>	<u>POSITION/FACILITY</u>	<u>EFFECTIVE DATE</u>	<u>REASON</u>
Aragon, Ursula	SPED Paraprofessional/Achieve	01/06/2014	New Hire
Brown, Megan	Preschool Paraprofessional/Adventure	12/12/2013	New Hire
Chadwick, Sean	Database Specialist/Technology	12/10/2013	New Hire
Denevan Jr., Patrick	SPED Paraprofessional/Achieve	01/06/2014	New Hire
Ellis, Candice	SPED Paraprofessional/Achieve	12/18/2013	New Hire
Gonzalez, Maria	Substitute Paraprofessional/District	01/06/2014	New Hire
Hernandez, Gabriella	SPED Paraprofessional/GLA	01/07/2014	New Hire
Martinez, Erica	SPED Paraprofessional/Achieve	12/19/2013	New Hire
Mason, Matthew	Sub. Custodian/District	12/13/2013	New Hire
Muniz, Mitchell	Service Support Specialist/Technology	01/06/2014	New Hire
Rakestraw, Nathan	Sub. Custodian/District	01/21/2014	New Hire
Romero, Barbara	Sub. Bus Driver/Transportation	12/13/2013	New Hire
Schultz, Emily	SPED Paraprofessional/Monterey	01/13/2014	New Hire
Franker, Bennie	Instructional Paraprofessional/Welby	01/23/2014	New Hire
Smith, Kristen	Instructional Paraprofessional/Achieve	12/16/2013	New Hire

<u>RESIGNATIONS/TERM.</u>	<u>POSITION/FACILITY</u>	<u>EFFECTIVE DATE</u>	<u>REASON</u>
Ayars, Raymond	Sub. Bus Driver/Transportation	01/07/2014	Resignation
Bassett, Harold	Instructional Paraprofessional/Clayton	12/19/2013	Resignation
Castaneda, Claudia	Nutritional Services Assistant/District	12/04/2013	Resignation
Davila, Elizabeth	SPED Paraprofessional/GLA	12/17/2013	Resignation
Espinosa, Gloria	Bus Paraprofessional/District	01/08/2014	Termination
Gonzalez, Maria R.	Nutritional Services Assistant/District	12/06/2013	Resignation
Jussila, Amanda	Instructional Paraprofessional/Welby	12/20/2013	Resignation
Marrujo Jr., Cipriano	Custodian/Skyview	01/04/2014	Resignation
Martinez, Michael	Route Bus Driver/ Transportation	11/29/2013	Resignation
Medrano, Miracle	Sub Paraprofessional/District	01/03/2014	Resignation
Mendez, Kathleen	Office Clerk/Para/Monterey	01/31/2014	Resignation
Nedrick, Shallia	Route Bus Driver/Transportation	12/10/2013	Termination
Olivette, Linda	Route Bus Driver/Transportation	01/07/2014	Termination

## CLASSIFIED REQUESTS

Darcy Corbridge, Paraprofessional at Valley View, is requesting a Family Medical Leave of Absence from January 7, 2014 through January 17, 2014.

Codie Daughtry, Paraprofessional at Clayton, is requesting a maternity leave of absence from February 14, 2014 through May 14, 2014.

Richard Finley, Warehouse Employee in Operations, is requesting an extension of Family Medical Leave of Absence from December 2, 2013 through February 6, 2014.

Jeanna Madrid, Nutrition Services Assistant at Explore, is requesting an extension of Family Medical Leave of Absence from December 9, 2013 through January 6, 2014.

Lorie Palmer, Paraprofessional at Welby Montessori, is requesting a maternity leave of absence from February 10, 2014 through May 2, 2014.

Guadalupe Quezada, Secretary at GLA, is requesting a maternity leave of absence from January 21, 2014 through February 28, 2014.

Luz Reyes, Office Clerk at Achieve and Nutrition Assistant at Monterey, is requesting an extension of Family Medical Leave of Absence from December 16, 2013 through January 6, 2014.

### **CERTIFIED STAFF**

<b><u>NEW EMPLOYEES</u></b>	<b><u>POSITION/FACILITY</u></b>	<b><u>EFFECTIVE DATE</u></b>	<b><u>REASON</u></b>
Zulauf, Celeste	.5 APTT/Clayton	01/21/2014	New Hire
<b><u>RESIGNATIONS/TERM.</u></b>	<b><u>POSITION/FACILITY</u></b>	<b><u>EFFECTIVE DATE</u></b>	<b><u>REASON</u></b>
Katzenbach, Allita	Intervention/Clayton	12/20/2013	Resignation

### **CERTIFIED REQUESTS**

Jennifer Beversluis, Interventionist/ELL Teacher at Valley View, is requesting a Family Leave of Absence beginning December 9, 2013 through January 31, 2014.

Lisa Buell, 4th - 6th Grade Teacher at Welby, is requesting a maternity leave of absence beginning February 5, 2014 through April 4, 2014.

Vanessa Cianfichi, Interventionist at Adventure, is requesting an extension of maternity leave of absence beginning January 6, 2014 through January 31, 2014.

Amy Claborn, Interventionist/ELL Teacher at Valley View, is requesting a Family Medical Leave of Absence beginning January 21, 2014 through February 7, 2014.

Adam Scott, PE Teacher at Clayton, is requesting a Family leave of Absence beginning January 13, 2014 through January 28, 2014.

Shirley Thompson, Special Education Teacher at GLA, is requesting an intermittent Family Medical Leave of Absence beginning December 11, 2013 through June 10, 2014.

Don Walker, Performing Arts Teacher of the District, is requesting a Family Medical Leave of Absence beginning January 7, 2014 through January 21, 2014.

Sara Weigel, Speech Language Pathologist at Meadow, is requesting a maternity leave of absence beginning February 4, 2014 through May 13, 2014.

**SUBSTITUTE TEACHERS**

**ADDITIONS**

Alvater, Kelli  
DiPaolo, Nicole  
Dusenbery, Kary  
Fadel, Matthew  
Lange, Marla  
Pettis, Rachel  
Phillips, Jessika  
Robinson, Venus  
Zeberlein, Lindsay

**DELETIONS**

Adam, Peter  
Noell, Melissa  
Richards, Floyd

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

**GENERAL FUND**

	Period* <u>Dec 1- Dec 31</u>	Year to Date** <u>2013-2014</u>	Budget*** <u>2013-2014</u>
<b>REVENUES</b>			
Total Local Revenue	263,671	1,006,641	19,118,119
Total Intermediate Revenue	0	3,694	4,433
Total County Revenue	0	0	0
Total State Revenue	4,616,922	21,657,401	39,460,739
Total Federal Revenue	86,494	226,979	959,455
Total Transfers	0	(1,440,600)	(2,701,350)
Total Loan Revenue	0	2,025,063	0
<b>Total General Fund Revenue</b>	<u><b>4,967,087</b></u>	<u><b>23,479,179</b></u>	<u><b>56,841,396</b></u>
<b>EXPENDITURES</b>			
Total Salaries	2,736,055	15,790,042	30,668,383
Total Benefits	726,172	4,263,260	8,212,119
Total Purchased Professional Services	57,537	724,428	6,176,041
Total Purchased Property Services	66,989	708,272	1,300,805
Total Other Purchased Services	1,262,528	6,267,781	1,259,156
Supplies & Materials	161,693	1,344,637	10,633,927
Property	7,428	48,807	82,253
Other Objects	2,624	43,555	22,250
Other Uses of Funds	0	25,063	26,500
<b>Total General Fund Expenditures</b>	<u><b>5,021,027</b></u>	<u><b>29,215,845</b></u>	<u><b>58,381,434</b></u>
Beginning Fund Balance		7,001,089	
Fund Balance Year to Date		1,264,423	

\* Revenue and Expenditures for the month.

\*\*Revenue and Expenditures from July 1, 2013

\*\*\* Based on Original FY 2014 Budget

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

**GENERAL FUND**

	<u>Percent of 2013-2014</u>	<u>Prior Year to Date 2012-2013</u>	<u>Percent of 2012-2013</u>
<b>REVENUES</b>			
Total Local Revenue	5.27%	1,305,491	6.92%
Total Intermediate Revenue	83.34%	4,433	182.43%
Total County Revenue	0.00%	0	0.00%
Total State Revenue	54.88%	19,633,662	50.62%
Total Federal Revenue	23.66%	349,767	30.62%
Total Transfers	53.33%	(1,390,930)	22.04%
Total Loan Revenue	0.00%	0	0.00%
<b>Total General Fund Revenue</b>	<u>41.31%</u>	<u>19,902,423</u>	<u>37.92%</u>
<b>EXPENDITURES</b>			
Total Salaries	51.49%	14,432,200	48.00%
Total Benefits	51.91%	3,759,339	46.73%
Total Purchased Professional Services	11.73%	630,955	12.62%
Total Purchased Property Services	54.45%	598,057	47.15%
Total Other Purchased Services	497.78%	5,015,558	412.22%
Supplies & Materials	12.64%	1,098,873	13.87%
Property	59.34%	50,556	32.03%
Other Objects	195.75%	76,305	125.76%
Other Uses of Funds	94.58%	25,063	94.58%
<b>Total General Fund Expenditures</b>	<u>50.04%</u>	<u>25,686,906</u>	<u>47.78%</u>

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

**OTHER FUNDS**

	Period* <u>Dec 1- Dec 31</u>	Year to Date** <u>2013-2014</u>	Budget*** <u>2013-2014</u>
<b>REVENUES</b>			
CPP/Preschool Fund	31	186	1,440,275
Governmental Grants Fund	236,995	882,259	2,835,777
Capital Reserve Fund	101,043	2,268,094	1,251,850
Insurance Reserve Fund	5	340,040	340,000
Bond Redemption Fund	29	6,007,301	3,148,507
Food Service Fund	216,375	480,186	2,540,052
Building Fund	0	0	0
<b>Total Revenue, Other Funds</b>	<u>554,478</u>	<u>9,978,067</u>	<u>11,556,461</u>
<b>EXPENDITURES</b>			
CPP/Preschool Fund	110,381	658,575	1,460,358
Governmental Grants Fund	183,002	1,214,684	2,835,777
Capital Reserve Fund	369,934	2,130,666	1,951,951
Insurance Reserve Fund	(560)	449,189	475,216
Bond Redemption Fund	2,222,221	8,174,928	5,193,486
Food Service Fund	135,835	1,139,457	2,540,052
Building Fund	0	1,003,516	1,410,780
<b>Total Expenditures, Other Funds</b>	<u>3,020,813</u>	<u>14,771,016</u>	<u>15,867,620</u>

\* Revenue and Expenditures for the month.  
 \*\*Revenue and Expenditures from July 1, 2013  
 \*\*\* Based on Original FY 2014 Budget

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

**OTHER FUNDS**

	<u>Percent of 2013-2014</u>	<u>Prior Year to Date 2012-2013</u>	<u>Percent of 2012-2013</u>
<b>REVENUES</b>			
CPP/Preschool Fund	0.00%	62,739	4.76%
Governmental Grants Fund	0.00%	1,324,791	36.35%
Capital Reserve Fund	8.07%	1,647,283	72.92%
Insurance Reserve Fund	0.00%	541,459	100.03%
Bond Redemption Fund	0.00%	86,294	2.84%
Food Service Fund	8.52%	555,341	24.71%
Buidling Fund	0.00%	853	0.12%
<b>Total Revenue, Other Funds</b>	<u>86.34%</u>	<u>4,218,760</u>	<u>30.62%</u>
<b>EXPENDITURES</b>			
CPP/Preschool Fund	45.10%	649,674	47.40%
Governmental Grants Fund	0.00%	1,335,321	36.64%
Capital Reserve Fund	109.16%	1,290,981	47.26%
Insurance Reserve Fund	94.52%	435,262	73.71%
Bond Redemption Fund	157.41%	2,198,346	44.44%
Food Service Fund	44.86%	768,056	31.65%
Building Fund	0.00%	12,653,486	50.92%
<b>Total Expenditures, Other Funds</b>	<u>93.09%</u>	<u>19,331,126</u>	<u>47.66%</u>



**CONNECTIONS ACADEMY**

	Period* <u>Jul-Sept</u>	Period* <u>Oct-Dec</u>	Year to Date** <u>2013-2014</u>	Budget <u>2013-2014</u>	Percent of <u>2013-2014</u>
Beginning Fund Balance	-	-	-	-	-
<b>REVENUES</b>					
Per Pupil Funding	2,826,162	3,023,843	5,850,005	12,688,419	46.11%
READ Act	-	22,869	22,869	22,869	100.00%
ECEA Funding	-	187,146	187,146	207,939	90.00%
IDEA VI B	21,625	39,817	61,442	145,620	42.19%
Misc Rev	-	-	-	-	0.00%
<b>Total Revenue</b>	<u>2,847,787</u>	<u>3,273,675</u>	<u>6,121,462</u>	<u>13,064,847</u>	<u>46.85%</u>
<b>EXPENDITURES</b>					
<b>Instructional</b>					
Salaries/Benefits	549,595	919,140	1,468,735	3,144,287	46.71%
Purchased Services	60,843	120,528	181,371	365,993	49.56%
Supplies & Materials	1,204,975	2,139,220	3,344,195	7,027,975	47.58%
Equipment	-	-	-	-	0.00%
Other	-	-	-	-	0.00%
<b>Total Instructional</b>	<u>1,815,413</u>	<u>3,178,888</u>	<u>4,994,301</u>	<u>10,538,255</u>	<u>47.39%</u>
<b>Support</b>					
Salary and Benefits	419,946	218,716	638,662	1,500,790	42.56%
Purchased Services	216,801	263,594	480,395	1,011,595	47.49%
Supplies and Materials	3,446	3,678	7,124	12,949	55.02%
Equipment	-	-	-	-	0.00%
Other	170	810	980	1,259	77.84%
<b>Total Support</b>	<u>640,363</u>	<u>486,798</u>	<u>1,127,161</u>	<u>2,526,593</u>	<u>44.61%</u>
<b>Total Expenditures</b>	<u>2,455,776</u>	<u>3,665,686</u>	<u>6,121,462</u>	<u>13,064,849</u>	<u>46.85%</u>
Fund Balance to date	392,011	(392,011)	-	-	

Period Ending 12/31/13

Balance Sheet Summary

FJBAS01A

Account Period 06

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 10</b>	<b>GENERAL FUND</b>				
	10-000-00-0000-8101-000-0000-00-4 Cash-US Bank	9,188,691.89	4,854,125.19	-2,296,214.66	6,892,477.23
	10-000-00-0000-8101-000-0000-02-4 Cash-North Valley Bank	.00	.00	.00	.00
	10-000-00-0000-8101-000-0000-03-4 Payroll Acct-US Bank	135,177.57	-2,095,943.29	-1,610,391.66	-1,475,214.09
	10-000-00-0000-8103-000-0000-01-4 Petty Cash-SKV Academy	400.00	.00	.00	400.00
	10-000-00-0000-8103-000-0000-02-4 Petty Cash-FREC	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-03-4 Petty Cash-MESA	1,000.00	.00	.00	1,000.00
	10-000-00-0000-8103-000-0000-04-4 Petty Cash-NORTH VALLEY SYA	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-05-4 Petty Cash-Explore Elem	200.00	.00	.00	200.00
	10-000-00-0000-8103-000-0000-08-4 Petty Cash-Support Service	150.00	.00	.00	150.00
	10-000-00-0000-8103-000-0000-11-4 Petty Cash-Achieve	200.00	.00	.00	200.00
	10-000-00-0000-8103-000-0000-12-4 Petty Cash-Adventure	200.00	.00	.00	200.00
	10-000-00-0000-8103-000-0000-13-4 Petty Cash-Clayton Partnership	200.00	.00	.00	200.00
	10-000-00-0000-8103-000-0000-14-4 Petty Cash-Enrichment	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-15-4 Petty Cash-Valley View	300.00	.00	.00	300.00
	10-000-00-0000-8103-000-0000-16-4 Petty Cash-Highland	200.00	.00	.00	200.00
	10-000-00-0000-8103-000-0000-17-4 Petty Cash-Meadow Community	300.00	.00	.00	300.00
	10-000-00-0000-8103-000-0000-18-4 Petty Cash-Monterey Community	300.00	.00	.00	300.00
	10-000-00-0000-8103-000-0000-19-4 Petty Cash-Preschool	200.00	.00	.00	200.00
	10-000-00-0000-8103-000-0000-21-4 Petty Cash-York Intl	600.00	.00	.00	600.00
	10-000-00-0000-8103-000-0000-31-4 Petty Cash-Skyview High School	850.00	.00	.00	850.00
	10-000-00-0000-8103-000-0000-32-4 Petty Cash-Skyview Athletics	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-35-4 Petty Cash-Mapleton Prep	300.00	.00	.00	300.00
	10-000-00-0000-8103-000-0000-36-4 Petty Cash-GLA	300.00	.00	.00	300.00
	10-000-00-0000-8103-000-0000-46-4 Petty Cash-Media Services	300.00	.00	.00	300.00
	10-000-00-0000-8103-000-0000-48-4 Petty Cash-Instr/Curriculum	500.00	.00	.00	500.00
	10-000-00-0000-8103-000-0000-50-4 Petty Cash-Public Relations	100.00	.00	.00	100.00
	10-000-00-0000-8103-000-0000-51-4 Petty Cash-Technology	200.00	.00	.00	200.00
	10-000-00-0000-8103-000-0000-53-4 Petty Cash-Off/Supt	500.00	.00	.00	500.00
	10-000-00-0000-8103-000-0000-57-4 Petty Cash-Staff Development	300.00	.00	.00	300.00
	10-000-00-0000-8103-000-0000-59-4 Petty Cash-Administration Office	500.00	.00	.00	500.00
	10-000-00-0000-8103-000-0000-61-4 Petty Cash-Finance Office	200.00	.00	.00	200.00
	10-000-00-0000-8103-000-0000-62-4 Petty Cash-Fin/Central	800.00	.00	.00	800.00
	10-000-00-0000-8103-000-0000-65-4 Petty Cash-Transportation	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-66-4 Petty Cash-Maintenance	400.00	.00	.00	400.00
	10-000-00-0000-8103-000-0000-67-4 Petty Cash-Custodial	200.00	.00	.00	200.00
	10-000-00-0000-8111-000-0000-01-4 Investment-ColoTrust	880,855.79	-2,475,258.00	-632,140.43	248,715.36
	10-000-00-0000-8111-000-0000-04-4 Investment-Federal Home Loan Bank	.00	.00	.00	.00
	10-000-00-0000-8111-000-0000-08-4 Wells Fargo TAN Loan	.00	.00	.00	.00

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 10</b>	<b>GENERAL FUND</b>				
	10-000-00-0000-8103-000-0000-37-4 NVYAS Petty Cash	200.00	.00	.00	200.00
	10-000-00-0000-8121-000-0000-00-4 Property Taxes Receivable	965,792.00	.00	-999,177.88	-33,385.88
	10-000-00-0000-8122-000-0000-00-4 Allow Uncollect Property Tax	.00	.00	.00	.00
	10-000-00-0000-8141-000-0000-01-4 Due from Intergovernmental	.00	.00	.00	.00
	10-000-00-0000-8141-000-0000-03-4 Due from State Gov't	.00	.00	.00	.00
	10-000-00-0000-8141-000-3120-03-4 Accounts Receivable Voc Ed	.00	.00	.00	.00
	10-000-00-0000-8153-000-0000-01-4 Accounts Receivable	43,157.50	.00	-4,574.29	38,583.21
	10-000-00-0000-8153-000-0000-02-4 Accounts Receivable-Retired	9,454.58	-3,949.85	-4,690.51	4,764.07
	10-000-00-0000-8153-000-0000-03-4 Accounts Receivable-Employees	.00	.00	.00	.00
	10-000-00-0000-8153-000-0000-04-4 Accounts Receivable-BOCES	.00	.00	.00	.00
	10-000-00-0000-8181-000-0000-00-4 Prepaid Expenes	.00	.00	.00	.00
	10-000-95-0000-8142-000-4010-00-4 Consolidated Title I Receivable	373,522.00	86,494.00	-82,153.00	291,369.00
	10-000-95-0000-8142-000-4389-00-4 Consolidated Federal ARRA Receivable	.00	.00	.00	.00
	10-000-00-0000-8132-000-0000-18-4 Due To/From Insurance Reserve Fund	.00	.00	.00	.00
	10-000-00-0000-8132-000-0000-19-4 Due To/From C.P.P. Fund	-3,079.74	57,418.12	110,967.59	107,887.85
	10-000-00-0000-8132-000-0000-22-4 Due To/From Gov't Grants Fund	479,930.42	-57,345.23	-312,193.40	167,737.02
	10-000-00-0000-8132-000-0000-31-4 Due To/From Bond Redemption Fund	.00	.00	.00	.00
	10-000-00-0000-8132-000-0000-41-4 Due to / From bldg fund	.00	.00	.00	.00
	10-000-00-0000-8132-000-0000-43-4 Due To/From Capital Reserve Fund	.00	.00	979.92	979.92
	10-000-00-0000-8132-000-0000-51-4 Due To/From Food Service Fund	832.20	-15,889.95	113,634.38	114,466.58
	<b>Total Assets</b>	<b>12,084,234.21</b>	<b>349,650.99</b>	<b>-5,715,953.94</b>	<b>6,368,280.27</b>

Period Ending 12/31/13

Balance Sheet Summary

FJBAS01A

Account Period 06

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 10</b>	<b>GENERAL FUND</b>				
	10-000-00-0000-7421-000-0000-00-4 Accounts Payable	74,887.22	.00	-74,887.22	.00
	10-000-00-0000-7421-000-0000-01-4 Prior Yrs Accounts Payable	199,466.39	.00	-199,466.39	.00
	10-000-00-0000-7461-000-0000-00-4 Accrued Wages and Benefits	.00	.00	.00	.00
	10-000-00-0000-7461-000-0000-01-4 Accrued Salaries-Summer Payment	3,416,776.02	.00	.00	3,416,776.02
	10-000-00-0000-7461-000-0000-02-4 Accrued PERA-Summer Payment	967,201.94	.00	.00	967,201.94
	10-000-00-0000-7461-000-0000-03-4 Accrued Vacation	.00	.00	.00	.00
	10-000-00-0000-7461-000-0000-04-4 Accrued Early Retirement	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-00-4 Due to State Gov't	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-01-4 Payable-PERA	.00	780.27	780.27	780.27
	10-000-00-0000-7471-000-0000-02-4 Payable-Federal Tax W/H	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-03-4 Payable-State Tax W/H	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-05-4 Payable-Kaiser	11,601.99	309,241.81	279,686.72	291,288.71
	10-000-00-0000-7471-000-0000-06-4 Payable-Disab Adm/Class	.00	3,892.07	3,892.07	3,892.07
	10-000-00-0000-7471-000-0000-07-4 Payable-Executive Services	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-08-4 Payable-MEA Dues	.00	16,434.72	16,434.72	16,434.72
	10-000-00-0000-7471-000-0000-09-4 Payable-Food Service Dues	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-10-4 Payable-Credit Union	.00	26,839.72	26,839.72	26,839.72
	10-000-00-0000-7471-000-0000-11-4 Payable-Pace Dues	.00	3.00	3.00	3.00
	10-000-00-0000-7471-000-0000-12-4 Payable-Group Life	.00	12,276.51	12,276.51	12,276.51
	10-000-00-0000-7471-000-0000-13-4 Payable-Tax Sheltered Annuities	97.84	22,876.33	22,782.81	22,880.65
	10-000-00-0000-7471-000-0000-14-4 Payable-United Way	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-15-4 Payable-Medicare	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-16-4 Payable-CCSEA	.00	1,382.50	1,382.50	1,382.50
	10-000-00-0000-7471-000-0000-17-4 Payable CASE Life	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-18-4 Payable-PERA Survivor Insurance	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-19-4 Payable-CASE Dues	.00	115.50	115.50	115.50
	10-000-00-0000-7471-000-0000-20-4 Payable-Cancer Care	-37.17	1,638.11	6,655.30	6,618.13
	10-000-00-0000-7471-000-0000-21-4 Payable-Executive Svcs Life	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-22-4 Payable-Garnishment W/H	434.27	1,346.24	-3,970.38	-3,536.11
	10-000-00-0000-7471-000-0000-23-4 Payable-Dental	.00	-3,455.31	-77,461.59	-77,461.59
	10-000-00-0000-7471-000-0000-24-4 Payable-Vision-VSP	80.20	2,099.33	1,991.53	2,071.73
	10-000-00-0000-7471-000-0000-25-4 Payable-Clearing Account/Health Svcs	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-26-4 Payable-Mapleton Education Foundatio	.00	1,546.47	1,546.47	1,546.47
	10-000-00-0000-7471-000-0000-27-4 Payable-Life Non-Cash	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-28-4 Payable-Long Term Hlth	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-29-4 Payable-Disab Certified	-2.55	2,675.32	2,675.32	2,672.77
	10-000-00-0000-7471-000-0000-30-4 AFLAC - FSA	15,947.51	-759.02	-1,518.13	14,429.38
	10-000-00-0000-7471-000-0000-31-4 Payable-Dependant Care & Health FSAs	-15,799.68	4,160.98	4,920.09	-10,879.59

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 10</b>	<b>GENERAL FUND</b>				
	10-000-00-0000-7471-000-0000-32-4 Alternative License	.00	495.84	-3,966.64	-3,966.64
	10-000-00-0000-7481-000-0000-00-4 Deferred Revenue	412,491.00	.00	.00	412,491.00
	10-000-95-0000-7482-000-4010-00-4 Title I Deferred Revenue	.00	.00	.00	.00
	<b>Total Liabilities</b>	<b>5,083,144.98</b>	<b>403,590.39</b>	<b>20,712.18</b>	<b>5,103,857.16</b>
	10-000-00-0000-6750-000-0000-00-4 Committed Fund Balance	1,149,640.00	.00	.00	1,149,640.00
	10-000-00-0000-6721-000-0000-00-4 Restricted for Tabor 3% Reserve	1,699,040.00	.00	.00	1,699,040.00
	10-000-00-0000-6722-000-0000-00-4 Restricted for Multi-Yr Contracts	1,093,550.00	.00	.00	1,093,550.00
	10-000-00-0000-6760-000-0000-00-4 Assigned fund balance	307,200.00	.00	.00	307,200.00
	10-000-00-0000-9330-000-0000-00-4 Financial Crisis Restricted Reserve	.00	.00	.00	.00
	10-000-00-0000-6775-000-0000-00-4 Budgeted Fund Balance	-1,540,037.70	.00	.00	-1,540,037.70
	10-000-00-0000-6770-000-0000-00-4 Unassigned fund balance	2,751,659.23	.00	.00	2,751,659.23
	<b>Total Equity</b>	<b>5,461,051.53</b>	<b>.00</b>	<b>.00</b>	<b>5,461,051.53</b>
	10-000-00-0000-6780-000-0000-00-4 Estimated Revenues	-56,841,396.00	.00	.00	-56,841,396.00
	10-000-00-0000-6781-000-0000-00-4 Revenue Control	.00	4,967,087.22	23,479,178.90	23,479,178.90
	10-000-00-0000-6782-000-0000-00-4 Appropriations	58,381,433.70	.00	.00	58,381,433.70
	10-000-00-0000-6783-000-0000-00-4 Expenditure Control	.00	-5,021,026.62	-29,215,845.02	-29,215,845.02
	10-000-00-0000-6784-000-0000-00-4 Encumbrance Control	.00	62,758.98	-486,820.49	-486,820.49
	10-000-00-0000-6753-000-0000-00-4 Reserve for Encumbrances	.00	-62,758.98	486,820.49	486,820.49
	<b>Total Controls</b>	<b>1,540,037.70</b>	<b>-53,939.40</b>	<b>-5,736,666.12</b>	<b>-4,196,628.42</b>
	<b>Total Equity and Control</b>	<b>7,001,089.23</b>	<b>-53,939.40</b>	<b>-5,736,666.12</b>	<b>1,264,423.11</b>
	<b>Total Liabilities and Equity</b>	<b>12,084,234.21</b>	<b>349,650.99</b>	<b>-5,715,953.94</b>	<b>6,368,280.27</b>

\*Fund is in Balance .00

Balance Sheet Summary

<u>Account No/Description</u>		<u>Beginning Balance</u>	<u>Current Balance</u>	<u>YTD Balance</u>	<u>Ending Balance</u>
<b>Fund 11</b>	<b>CHARTER FUND</b>				
	11-935-00-0000-6780-000-0000-00-4 Estimated Revenue	.00	.00	.00	.00
	<b>Total Controls</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
	<b>Total Liabilities and Equity</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
	*Fund is in Balance	.00			

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 18</b>	<b>INSURANCE RESERVE FUND</b>				
	18-000-00-0000-8101-000-0000-00-4 Cash-North Valley Bank	47,582.13	563.48	-9,872.64	37,709.49
	18-000-00-0000-8111-000-0000-00-4 Investment-Self Insurance Pool	.00	.00	.00	.00
	18-000-00-0000-8111-000-0000-01-4 Investment-ColoTrust	115,494.52	1.55	-99,276.68	16,217.84
	18-000-00-0000-8181-000-0000-00-4 Prepaid Expenes	.00	.00	.00	.00
	18-000-00-0000-8132-000-0000-10-4 Due To/From General Fund	.00	.00	.00	.00
	18-000-00-0000-8132-000-0000-43-4 Due To/From Cap Res Fund	.00	.00	.00	.00
	<b>Total Assets</b>	<b>163,076.65</b>	<b>565.03</b>	<b>-109,149.32</b>	<b>53,927.33</b>

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 18</b>	<b>INSURANCE RESERVE FUND</b>				
	18-000-00-0000-7421-000-0000-00-4 Accounts Payable	.00	.00	.00	.00
	18-000-00-0000-7421-000-0000-01-4 Prior Yrs Accounts Payable	.00	.00	.00	.00
	<b>Total Liabilities</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
	18-000-00-0000-6766-000-0000-00-4 Restricted Insurance Reserve	.00	.00	.00	.00
	18-000-00-0000-6730-000-0000-00-4 Reserved fund balance	.00	.00	.00	.00
	18-000-00-0000-6775-000-0000-00-4 Budgeted Fund Balance	-135,216.00	.00	.00	-135,216.00
	18-000-00-0000-6726-000-0000-00-4 Restricted fund balance	163,076.65	.00	.00	163,076.65
	<b>Total Equity</b>	<b>27,860.65</b>	<b>.00</b>	<b>.00</b>	<b>27,860.65</b>
	18-000-00-0000-6780-000-0000-00-4 Estimated Revenues	-340,000.00	.00	.00	-340,000.00
	18-000-00-0000-6781-000-0000-00-4 Revenue Control	.00	4.73	340,039.63	340,039.63
	18-000-00-0000-6782-000-0000-00-4 Appropriations	475,216.00	.00	.00	475,216.00
	18-000-00-0000-6783-000-0000-00-4 Expenditure Control	.00	560.30	-449,188.95	-449,188.95
	18-000-00-0000-6784-000-0000-00-4 Encumbrance Control	.00	.00	-7,875.63	-7,875.63
	18-000-00-0000-6753-000-0000-00-4 Reserve for Encumbrances	.00	.00	7,875.63	7,875.63
	<b>Total Controls</b>	<b>135,216.00</b>	<b>565.03</b>	<b>-109,149.32</b>	<b>26,066.68</b>
	<b>Total Equity and Control</b>	<b>163,076.65</b>	<b>565.03</b>	<b>-109,149.32</b>	<b>53,927.33</b>
	<b>Total Liabilities and Equity</b>	<b>163,076.65</b>	<b>565.03</b>	<b>-109,149.32</b>	<b>53,927.33</b>
	*Fund is in Balance	.00			



Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 19</b>	<b>C.P.P.</b>				
	19-000-00-0000-8101-000-0000-02-4 CPP Cash NVB	368,555.01	31.37	814.79	369,369.80
	19-000-00-0000-8101-000-0000-03-4 Cash-CPP	-135,835.19	-52,962.96	-542,654.81	-678,490.00
	19-000-00-0000-8153-000-0000-00-4 Accounts Receivable	.00	.00	.00	.00
	19-000-00-0000-8132-000-0000-10-4 Due To/From General Fund	3,079.74	-57,418.12	-110,967.59	-107,887.85
	19-000-00-0000-8132-000-0000-22-4 Due To/From Gov't Grant Fund	8,460.56	.00	-8,460.56	.00
	19-000-00-0000-8132-000-0000-43-4 Due to/From 19 and 43	.00	.00	.00	.00
	<b>Total Assets</b>	<b>244,260.12</b>	<b>-110,349.71</b>	<b>-661,268.17</b>	<b>-417,008.05</b>

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 19</b>	<b>C.P.P.</b>				
	19-000-00-0000-7421-000-0000-00-4 Accounts Payable	.00	.00	.00	.00
	19-000-00-0000-7421-000-0000-01-4 Prior Yrs Accounts Payable	2,879.37	.00	-2,879.37	.00
	19-000-00-0000-7461-000-0000-01-4 Accrued Salaries - Summer Payment	145,094.48	.00	.00	145,094.48
	19-000-00-0000-7461-000-0000-02-4 Accrued Benefits - Summer Payment	41,488.18	.00	.00	41,488.18
	<b>Total Liabilities</b>	<b>189,462.03</b>	<b>.00</b>	<b>-2,879.37</b>	<b>186,582.66</b>
	19-000-00-0000-6724-000-0000-00-4 Restricted CPP Reserve	54,798.09	.00	.00	54,798.09
	19-000-00-0000-6760-000-0000-00-4 Reserved fund balance	.00	.00	.00	.00
	19-000-00-0000-6775-000-0000-00-4 Budgeted Fund Balance	-20,083.00	.00	.00	-20,083.00
	19-000-00-0000-6770-000-0000-00-4 Unreserved fund balance	.00	.00	.00	.00
	<b>Total Equity</b>	<b>34,715.09</b>	<b>.00</b>	<b>.00</b>	<b>34,715.09</b>
	19-000-00-0000-6780-000-0000-00-4 Estimated Revenues	-1,440,275.00	.00	.00	-1,440,275.00
	19-000-00-0000-6781-000-0000-00-4 Revenue Control	.00	31.37	186.41	186.41
	19-000-00-0000-6782-000-0000-00-4 Appropriations	1,460,358.00	.00	.00	1,460,358.00
	19-000-00-0000-6783-000-0000-00-4 Expenditure Control	.00	-110,381.08	-658,575.21	-658,575.21
	19-000-00-0000-6784-000-0000-00-4 Encumbrance Control	.00	-179.00	-743.60	-743.60
	19-000-00-0000-6753-000-0000-00-4 Reserve for Encumbrances	.00	179.00	743.60	743.60
	<b>Total Controls</b>	<b>20,083.00</b>	<b>-110,349.71</b>	<b>-658,388.80</b>	<b>-638,305.80</b>
	<b>Total Equity and Control</b>	<b>54,798.09</b>	<b>-110,349.71</b>	<b>-658,388.80</b>	<b>-603,590.71</b>
	<b>Total Liabilities and Equity</b>	<b>244,260.12</b>	<b>-110,349.71</b>	<b>-661,268.17</b>	<b>-417,008.05</b>
	*Fund is in Balance	.00			

Balance Sheet Summary

Fund	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
22	<b>Governmentl Designated-Purpose Grant Fd</b>				
	22-000-00-0000-8101-000-0000-00-4 Cash-North Valley Bank	45,260.89	-77,846.57	419,147.81	464,408.70
	22-000-00-0000-8111-000-0000-01-4 Investment-ColoTrust	260,918.16	.89	-252,093.27	8,824.89
	22-000-00-0000-8111-000-0000-04-4 Investment-CLASS	.00	.00	.00	.00
	22-577-00-0000-8103-000-0000-00-4 Petty Cash-Chapter I	.00	.00	.00	.00
	22-000-00-0000-8142-000-0000-01-4 Accounts Receivable	836.33	.00	-836.33	.00
	22-000-00-0000-8142-000-1000-01-4 Due from Federal Gov't	.00	.00	.00	.00
	22-000-00-0000-8142-000-1000-02-4 Due from State Gov't	.00	.00	.00	.00
	22-000-00-0000-8142-000-5010-01-4 Supp Summer School Accounts Receivab	.00	.00	.00	.00
	22-000-00-0000-8142-000-5010-02-4 Tiered Inter Accounts Receivable	.00	.00	.00	.00
	22-000-00-0000-8142-000-5360-00-4 Colorado Grad Pathways Accts Rec	76,592.00	-12,431.00	-96,966.00	-20,374.00
	22-000-00-0000-8142-000-5377-00-4 Tiered Intervention A/R	149,142.00	36,056.00	-90,221.00	58,921.00
	22-121-00-0000-8142-000-3901-01-4 Accounts Receivable Summer School	.00	.00	.00	.00
	22-129-00-0000-8142-000-5184-01-4 Accounts Receivable SS/HS	.00	.00	.00	.00
	22-183-00-0000-8142-000-0183-01-4 Accounts Receivable School Ready	.00	.00	.00	.00
	22-187-00-0000-8142-000-4173-01-4 Accounts Receivable Early Childhood	10,168.00	.00	-3,418.00	6,750.00
	22-188-00-0000-8142-000-8600-01-4 Accounts Receivable Headstart	.00	.00	.00	.00
	22-244-00-0000-8142-000-7076-01-4 Accounts Receivable NSF	.00	.00	.00	.00
	22-245-00-0000-8142-000-7076-01-4 Accounts Receivable NSF2	.00	.00	.00	.00
	22-246-00-0000-8142-000-7076-00-4 NSF3 Accounts Receivable	.00	.00	.00	.00
	22-304-00-0000-8142-000-0304-01-4 Accounts Receivable New Tech	.00	.00	.00	.00
	22-328-00-0000-8142-000-0331-01-4 Accounts Receivable El Pomar	.00	.00	.00	.00
	22-334-00-0000-8142-000-0334-01-4 Accounts Receivable CSSI	.00	.00	.00	.00
	22-496-00-0000-8142-000-4048-01-4 Accounts Receivable Secondary Basic	.00	.00	.00	.00
	22-504-00-0000-8142-000-4027-00-4 Title VI-B IDEA Mapleton A/R	296,193.00	.00	-296,193.00	.00
	22-545-00-0000-8142-000-4410-00-4 Job Bill Grant Accounts Receivable	.00	.00	.00	.00
	22-553-00-0000-8142-000-4186-01-4 Accounts Receivable Title IV	.00	.00	.00	.00
	22-560-00-0000-8142-000-4365-01-4 Accounts Receivable Title III	69,218.00	7,872.00	-61,346.00	7,872.00
	22-561-00-0000-8142-000-4318-01-4 Accounts Receivable Title IID	.00	.00	.00	.00
	22-562-00-0000-8142-000-7365-01-4 Accounts Receivable Title III	21,324.97	.00	-21,325.00	-.03
	22-563-00-0000-8142-000-4386-00-4 ARRA Title IID Accounts Receivable	.00	.00	.00	.00
	22-577-00-0000-8142-000-4010-01-4 Accounts Receivable Title I	.00	.00	-204,875.00	-204,875.00
	22-578-00-0000-8142-000-4011-01-4 Accounts Receivable Title I Part C	.76	.00	.00	.76
	22-579-00-0000-8142-000-5010-01-4 Accounts Receivable Title I Reallocat	.00	.00	.00	.00
	22-580-00-0000-8142-000-5010-01-4 Accounts Receivable Title I Part A	.00	.00	.00	.00
	22-582-00-0000-8142-000-4367-01-4 Accounts Receivable Title IIA	52,063.00	1,642.00	-50,421.00	1,642.00
	22-583-00-0000-8142-000-5010-01-4 Accounts Receivable Title IIA	.00	.00	.00	.00
	22-584-00-0000-8142-000-5010-01-4 Accounts Receivable Title IA R&R	.00	.00	.00	.00
	22-586-00-0000-8142-000-0342-01-4 Accounts Receivable Rose	.00	.00	.00	.00

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 22</b>	<b>Governmentl Designated-Purpose Grant Fd</b>				
	22-730-00-0000-8142-000-1410-00-4 CHF PE Program A/R	.00	.00	.00	.00
	22-000-00-0000-8142-000-0121-00-4 Boettcher Foundation A/R	.00	.00	.00	.00
	22-000-00-0000-8142-000-0122-00-4 Wal-Mart Foundation A/R	.00	.00	.00	.00
	22-000-00-0000-8142-000-0135-00-4 Kohl's Foundation A/R	.00	.00	.00	.00
	22-000-00-0000-8142-000-3206-00-4 READ Act Acct Rec/Mapleton	.00	.00	.00	.00
	22-000-00-0000-8142-000-3207-00-4 Library Program Accts Rec	.00	.00	.00	.00
	22-000-00-0000-8142-000-3208-00-4 Curriculum Unit A/R	.00	.00	.00	.00
	22-000-00-0000-8142-000-4413-00-4 Race to the Top A/R	19,995.00	.00	-19,995.00	.00
	22-000-00-0000-8142-000-5010-00-4 SISG Accounts Receivable	.00	-17,202.00	7,669.00	7,669.00
	22-000-00-0000-8142-000-5010-03-4 Prevention Integration A/R	.00	.00	.00	.00
	22-000-00-0000-8142-000-5360-01-4 Colo Grad Paths New America Acct Rec	12,431.00	.00	-24,289.00	-11,858.00
	22-000-00-0000-8142-000-7218-00-4 Adams Cty Comm Dev Accts Rec	.15	.00	.00	.15
	22-151-00-0000-8142-000-0126-00-4 GOCO A/R	.00	.00	.00	.00
	22-186-00-0000-8142-000-4392-00-4 ARRA Preschool Accounts Receivable	.00	.00	.00	.00
	22-306-00-0000-8142-000-3192-00-4 Counselor Corp Accounts Receivable	.00	.00	.00	.00
	22-461-00-0000-8142-000-3206-00-4 READ Act Accts Rec/Connections	.00	.00	.00	.00
	22-461-00-0000-8142-000-4027-00-4 Title VI-B IDEA Connections A/R	43,288.00	.00	-43,288.00	.00
	22-502-00-0000-8141-000-0123-00-4 Kanter/Kallman Fnd A/R	.00	.00	.00	.00
	22-505-00-0000-8142-000-4391-00-4 ARRA Title VIB Accts Rec	6.00	.00	.00	6.00
	22-520-00-0000-8142-000-0520-00-4 MEF Teacher Scholarships A/R	10,477.23	-10,477.23	-10,477.23	.00
	22-576-00-0000-8142-000-4389-00-4 ARRA Title I Part A Accts Rec	.00	.00	.00	.00
	22-599-00-0000-8142-000-3183-00-4 EARS Accounts Receivable	.00	.00	.00	.00
	22-935-00-0000-8142-000-4027-00-4 Title VI-B IDEA New America A/R	6,140.00	.00	-6,140.00	.00
	22-000-00-0000-8132-000-0000-10-4 Due To/From General Fund	-479,930.42	57,195.23	312,043.40	-167,887.02
	22-000-00-0000-8132-000-0000-19-4 Due To/From C P P Fund	-8,460.56	.00	8,460.56	.00
	22-000-00-0000-8132-000-0000-43-4 Due To/From Capital Reserve	.00	.00	.00	.00
	22-000-00-0000-8132-000-0000-51-4 Due To/From Food Service	.00	542.92	.00	.00
	<b>Total Assets</b>	<b>585,663.51</b>	<b>-14,647.76</b>	<b>-434,563.06</b>	<b>151,100.45</b>

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 22</b>	<b>Governmentl Designated-Purpose Grant Fd</b>				
	22-000-00-0000-7421-000-0000-00-4 Accounts Payable	7,528.00	.00	.00	7,528.00
	22-000-00-0000-7421-000-0000-01-4 Prior Yrs Accounts Payable	4,054.90	.00	-4,054.90	.00
	22-000-00-0000-7461-000-0000-01-4 Accrued Salaries-Summer Payment	222,071.46	.00	.00	222,071.46
	22-000-00-0000-7461-000-0000-02-4 Accrued Benefits-Summer Payment	53,631.79	.00	.00	53,631.79
	22-000-00-0000-7482-000-1000-00-4 Deferred Revenue	.00	.00	.00	.00
	22-115-00-0000-7482-000-0171-00-4 Partnership for Great Schools Def Rev	.00	.00	.00	.00
	22-119-00-0000-7482-000-3150-00-4 Gifted & Talented Deferred Revenue	852.30	.00	.00	852.30
	22-121-00-0000-7482-000-3901-00-4 Deferred Revenue Summer School	.00	.00	.00	.00
	22-155-00-0000-7482-000-3951-00-4 Deferred Revenue Explore Arts	.00	.00	.00	.00
	22-183-00-0000-7482-000-0183-00-4 Deferred Revenue School Ready	.00	.00	.00	.00
	22-187-00-0000-7482-000-4173-00-4 Deferred Revenue IDEA	.00	.00	.00	.00
	22-188-00-0000-7482-000-8600-00-4 Deferred Revenue Headstart	.00	.00	.00	.00
	22-194-00-0000-7482-000-0194-00-4 Deferred Revenue Friedman	.00	.00	.00	.00
	22-304-00-0000-7482-000-0304-00-4 Deferred Rev New Tech	.00	.00	.00	.00
	22-306-00-0000-7482-000-3192-00-4 Deferred Revenue Counselor Corp	5,567.44	.00	-5,568.00	-.56
	22-307-00-0000-7482-000-0307-00-4 Deferred Revenue MESA Grant	3,665.47	.00	-3,665.47	.00
	22-307-00-0000-7482-000-0307-03-4 Breech Foundation Deferred Revenue	.00	.00	.00	.00
	22-308-00-0000-7482-000-0308-00-4 Deferred Revenue Qwest/Tech	.00	.00	.00	.00
	22-310-00-0000-7482-000-1310-00-4 Deferred Revenue Truancy Red	.00	.00	.00	.00
	22-334-00-0000-7482-000-0334-00-4 Deferred Revenue CSSI	.00	.00	.00	.00
	22-340-00-0000-7482-000-0340-00-4 Deferred Revenue CES	.00	.00	.00	.00
	22-341-00-0000-7482-000-0341-00-4 Deferred Revenue CES2	.00	.00	.00	.00
	22-496-00-0000-7482-000-4048-00-4 Deferred Revenue Secondary Basic	.00	.00	.00	.00
	22-502-00-0000-7482-000-0502-00-4 Deferred Revenue MESA Grant	.00	.00	.00	.00
	22-520-00-0000-7482-000-0520-00-4 MEF Teacher Scholarships Def Rev	.00	.00	.00	.00
	22-521-00-0000-7482-000-0303-00-4 Deferred Revenue Rose MESA	11,000.00	-11,000.00	-11,000.00	.00
	22-530-00-0000-7482-000-0150-00-4 Rose Community Foundation Def Rev	.00	.00	.00	.00
	22-546-00-0000-7482-000-3952-00-4 Deferred Revenue Medicaid	.00	.00	.00	.00
	22-553-00-0000-7482-000-4186-00-4 Deferred Revenue Drug Free	.00	.00	.00	.00
	22-578-00-0000-7482-000-4011-00-4 Deferred Revenue Title I Part C (Mig)	.00	.00	.00	.00
	22-581-00-0000-7482-000-4298-00-4 Deferred Revenue Title V	.00	.00	.00	.00
	22-599-00-0000-7482-000-3183-00-4 Deferred Revenue EARS	20,208.92	.00	-20,209.00	-.08
	22-610-00-0000-7482-000-0173-00-4 CAPER Deferred Revenue	.00	.00	.00	.00
	22-708-00-0000-7482-000-1161-00-4 State Breakfast Deferred Revenue	.00	.00	.00	.00
	22-000-00-0000-7482-000-0120-00-4 CenturyLink Def Rev	.00	.00	.00	.00
	22-000-00-0000-7482-000-0121-00-4 Boettcher Foundation Def Rev	.00	.00	.00	.00
	22-000-00-0000-7482-000-0122-00-4 Wal-Mart Foundation Def Rev	156.56	.00	.00	156.56
	22-000-00-0000-7482-000-0125-00-4 Technology Grant Def Rev	.00	.00	.00	.00

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 22</b>	<b>Governmentl Designated-Purpose Grant Fd</b>				
	22-000-00-0000-7482-000-0155-00-4 Google Grant Def Rev	.00	.00	.00	.00
	22-000-00-0000-7482-000-0155-01-4 Google/E-Reader Def Rev	.00	.00	.00	.00
	22-000-00-0000-7482-000-0160-00-4 Amgen Foundation Deferred Revenue	.00	.00	.00	.00
	22-000-00-0000-7482-000-1400-00-4 Colorado Health Foundation Def Rev	197,922.00	.00	.00	197,922.00
	22-000-00-0000-7482-000-3206-00-4 READ Act Def Rev/Mapleton	.00	.00	.00	.00
	22-000-00-0000-7482-000-3207-00-4 Library Program Def Rev	.00	.00	.00	.00
	22-000-00-0000-7482-000-5360-01-4 Colo Grad Paths NA Def Rev	.00	.00	.00	.00
	22-151-00-0000-7482-000-0126-01-4 GOCO Deferred Revenue	145.00	.00	.00	145.00
	22-305-00-0000-7482-000-0305-00-4 Morgridge Foundation Deferred Revenue	.00	.00	.00	.00
	22-320-00-0000-7482-000-0320-01-4 Gates Foundation Deferred Revenue	350.00	.00	.00	350.00
	22-461-00-0000-7482-000-3206-00-4 READ Act Def Rev/Connections	.00	.00	.00	.00
	22-461-00-0000-7482-000-4027-00-4 Title VI-B IDEA Connections Def Rev	.00	.00	.00	.00
	22-502-00-0000-7482-000-0123-00-4 Kanter/Kallman Fnd Def Rev	869.00	.00	.00	869.00
	22-512-00-0000-7482-000-7724-00-4 CPPW Wellness - GLA Playground Def Re	.00	.00	.00	.00
	22-520-00-0000-7482-000-0175-00-4 MEF Science Grant Deferred Rev	.00	.00	.00	.00
	22-586-00-0000-7482-000-0342-00-4 ROSE DEFERRED REVENUE	.00	.00	.00	.00
	22-590-00-0000-7482-000-0130-00-4 Larrk Found Def Rev	.00	.00	.00	.00
	22-673-00-0000-7482-000-0545-00-4 Anschutz Foundation Def Rev	.00	.00	.00	.00
	22-673-00-0000-7482-000-0547-00-4 Anschutz General Operating Def Rev	.00	.00	.00	.00
	22-730-00-0000-7482-000-1410-00-4 CHF PE Program Def Rev	57,640.67	-57,640.67	-57,640.67	.00
	22-580-00-0000-7482-000-5010-00-4 Deferred Revenue	.00	.00	.00	.00
	<b>Total Liabilities</b>	<b>585,663.51</b>	<b>-68,640.67</b>	<b>-102,138.04</b>	<b>483,525.47</b>
	22-000-00-0000-6760-000-0000-00-4 Reserved fund balance	.00	.00	.00	.00
	22-000-00-0000-6775-000-0000-00-4 Budgeted Fund Balance	.00	.00	.00	.00
	22-000-00-0000-6770-000-0000-00-4 Unreserved fund balance	.00	.00	.00	.00
	<b>Total Equity</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
	22-000-00-0000-6780-000-0000-00-4 Estimated Revenues	-2,835,777.00	.00	.00	-2,835,777.00
	22-000-00-0000-6781-000-0000-00-4 Revenue Control	.00	236,994.67	882,259.14	882,259.14
	22-000-00-0000-6782-000-0000-00-4 Appropriations	2,835,777.00	.00	.00	2,835,777.00
	22-000-00-0000-6783-000-0000-00-4 Expenditure Control	.00	-183,001.76	-1,214,684.16	-1,214,684.16
	22-000-00-0000-6784-000-0000-00-4 Encumbrance Control	.00	-8,232.24	-13,545.75	-13,545.75
	22-000-00-0000-6753-000-0000-00-4 Reserve for Encumbrances	.00	8,232.24	13,545.75	13,545.75
	<b>Total Controls</b>	<b>.00</b>	<b>53,992.91</b>	<b>-332,425.02</b>	<b>-332,425.02</b>
	<b>Total Equity and Control</b>	<b>.00</b>	<b>53,992.91</b>	<b>-332,425.02</b>	<b>-332,425.02</b>
	<b>Total Liabilities and Equity</b>	<b>585,663.51</b>	<b>-14,647.76</b>	<b>-434,563.06</b>	<b>151,100.45</b>

Balance Sheet Summary

Fund	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
22	Governmtl Designated-Purpose Grant Fd				
	*Fund is in Balance	.00			

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 31</b>	<b>Bond Redemption Fund</b>				
	31-000-00-0000-8101-000-0000-00-4 Cash-Colorado National Bank	.00	.00	.00	.00
	31-000-00-0000-8111-000-0000-01-4 Investment-ColoTrust	.00	.00	.00	.00
	31-000-00-0000-8111-000-0000-02-4 Investment-Piper Jaffray	.00	.00	.00	.00
	31-000-00-0000-8111-000-0000-04-4 Investment-US Bancorp/Piper Jaffray	.00	.00	.00	.00
	31-000-00-0000-8111-000-0000-05-4 US Bancorp-Dreyfus	.00	.00	.00	.00
	31-000-00-0000-8111-000-0000-06-4 Cash Held with Trustee	923,046.12	-1,470,095.63	-923,296.12	-250.00
	31-000-00-0000-8111-000-0000-07-4 US Bank Custodial Account	1,161,753.18	-752,095.74	-1,110,020.80	51,732.38
	31-000-00-0000-8111-000-0000-08-4 Bond Refunding Escrow	.00	.00	.00	.00
	31-000-00-0000-8121-000-0000-00-4 Property Taxes Receivable	181,889.21	.00	-134,310.21	47,579.00
	31-000-00-0000-8132-000-0000-10-4 Due To/From From General Fund	.00	.00	.00	.00
	<b>Total Assets</b>	<b>2,266,688.51</b>	<b>-2,222,191.37</b>	<b>-2,167,627.13</b>	<b>99,061.38</b>



Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 31</b>	<b>Bond Redemption Fund</b>				
	31-000-00-0000-7421-000-0000-00-4 Accounts Payable	.00	.00	.00	.00
	31-000-00-0000-7441-000-0000-00-4 Matured Coupons Payable	.00	.00	.00	.00
	31-000-00-0000-7455-000-0000-00-4 Accrued Interest Payable	.00	.00	.00	.00
	31-000-00-0000-7481-000-0000-00-4 Deferred Revenue	76,429.00	.00	.00	76,429.00
	<b>Total Liabilities</b>	<b>76,429.00</b>	<b>.00</b>	<b>.00</b>	<b>76,429.00</b>
	31-000-00-0000-6720-000-0000-00-4 Restricted Fund Balance	.00	.00	.00	.00
	31-000-00-0000-6775-000-0000-00-4 Budgeted Fund Balance	-2,044,979.00	.00	.00	-2,044,979.00
	31-000-00-0000-6760-000-0000-01-4 Restructed fund balance	2,190,259.51	.00	.00	2,190,259.51
	31-000-00-0000-6770-000-0000-00-4 Undesignated Fund Balance	.00	.00	.00	.00
	<b>Total Equity</b>	<b>145,280.51</b>	<b>.00</b>	<b>.00</b>	<b>145,280.51</b>
	31-000-00-0000-6780-000-0000-00-4 Estimated Revenues	-3,148,507.00	.00	.00	-3,148,507.00
	31-000-00-0000-6781-000-0000-00-4 Revenue Control	.00	29.37	6,007,301.21	6,007,301.21
	31-000-00-0000-6782-000-0000-00-4 Appropriations	5,193,486.00	.00	.00	5,193,486.00
	31-000-00-0000-6783-000-0000-00-4 Expenditure Control	.00	-2,222,220.74	-8,174,928.34	-8,174,928.34
	31-000-00-0000-6784-000-0000-00-4 Encumbrance Control	.00	.00	.00	.00
	31-000-00-0000-6753-000-0000-00-4 Reserve for Encumbrances	.00	.00	.00	.00
	<b>Total Controls</b>	<b>2,044,979.00</b>	<b>-2,222,191.37</b>	<b>-2,167,627.13</b>	<b>-122,648.13</b>
	<b>Total Equity and Control</b>	<b>2,190,259.51</b>	<b>-2,222,191.37</b>	<b>-2,167,627.13</b>	<b>22,632.38</b>
	<b>Total Liabilities and Equity</b>	<b>2,266,688.51</b>	<b>-2,222,191.37</b>	<b>-2,167,627.13</b>	<b>99,061.38</b>
	*Fund is in Balance	.00			

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 41</b>	<b>Building Fund</b>				
	41-000-00-0000-8111-000-0000-00-4 Building Fund Cash C-Safe	.00	.00	.00	.00
	41-805-00-0000-8105-000-0000-00-4 Cash with Fiscal Agent	1,410,779.56	.00	-1,003,515.85	407,263.71
	41-000-00-0000-8142-000-3188-00-4 BEST Grant Receivable	.00	.00	.00	.00
	41-000-00-0000-8132-000-0000-10-4 Due To From General Fund	.00	.00	.00	.00
	41-000-00-0000-8132-000-0000-43-4 Due to/from	.00	.00	.00	.00
	<b>Total Assets</b>	<b>1,410,779.56</b>	<b>.00</b>	<b>-1,003,515.85</b>	<b>407,263.71</b>

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 41</b>	<b>Building Fund</b>				
	41-000-00-0000-7421-000-0000-00-4 Accounts Payable	.00	.00	.00	.00
	41-000-00-0000-7421-000-0000-01-4 Prior Yrs Accounts Payable	.00	.00	.00	.00
	41-805-00-0000-7432-000-3188-00-4 Construction Contracts Payable- BEST	.00	.00	.00	.00
	<b>Total Liabilities</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
	41-000-00-0000-6726-000-0000-00-4 Restricted Fund Balance	1,410,779.56	.00	.00	1,410,779.56
	41-000-00-0000-6775-000-0000-00-4 Budgeted Fund Balance	.00	.00	-1,410,780.00	-1,410,780.00
	41-000-00-0000-6770-000-0000-00-4 Undesignated Fund Balance	.00	.00	.00	.00
	<b>Total Equity</b>	<b>1,410,779.56</b>	<b>.00</b>	<b>-1,410,780.00</b>	<b>-.44</b>
	41-000-00-0000-6780-000-0000-00-4 Estimated revenue	.00	.00	.00	.00
	41-000-00-0000-6781-000-0000-00-4 Revenue Control	.00	.00	.00	.00
	41-000-00-0000-6782-000-0000-00-4 appropriations	.00	.00	1,410,780.00	1,410,780.00
	41-000-00-0000-6783-000-0000-00-4 Expenditure Control	.00	.00	-1,003,515.85	-1,003,515.85
	41-000-00-0000-6784-000-0000-00-4 Encumbrance	.00	.00	.00	.00
	41-000-00-0000-6753-000-0000-00-4 Reserve for Encumbrances	.00	.00	.00	.00
	<b>Total Controls</b>	<b>.00</b>	<b>.00</b>	<b>407,264.15</b>	<b>407,264.15</b>
	<b>Total Equity and Control</b>	<b>1,410,779.56</b>	<b>.00</b>	<b>-1,003,515.85</b>	<b>407,263.71</b>
	<b>Total Liabilities and Equity</b>	<b>1,410,779.56</b>	<b>.00</b>	<b>-1,003,515.85</b>	<b>407,263.71</b>
	*Fund is in Balance	.00			

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 43</b>	<b>CAPITAL RESERVE FUND</b>				
	43-000-00-0000-8101-000-0000-00-4 Cash-North Valley Bank	309,221.11	97,357.22	-96,852.37	212,368.74
	43-000-00-0000-8111-000-0000-01-4 Investment-ColoTrust	202,632.52	-35,787.45	192,232.72	394,865.24
	43-000-00-0000-8111-000-0000-02-4 Investment-US Bank Debt Svc Reserve I	420,537.50	.00	.00	420,537.50
	43-000-00-0000-8111-000-0000-03-4 Investment-US Bank Interest Fund	.02	.00	-.02	.00
	43-000-00-0000-8111-000-0000-04-4 Investment-CLASS	.00	.00	.00	.00
	43-000-00-0000-8111-000-0000-05-4 Unrestricted Cash	.00	.00	.00	.00
	43-000-00-0000-8111-000-0000-06-4 Investment-Wells Fargo	.00	.00	.00	.00
	43-000-00-0000-8111-000-0000-07-4 Investment-Wells Fargo (Tech)	.00	.00	.00	.00
	43-000-00-0000-8111-000-0000-08-4 Investment-New Tech High	.00	.00	.00	.00
	43-000-00-0000-8111-000-0000-09-4 Investment-Wells Fargo (Buses)	.00	.00	.00	.00
	43-000-00-0000-8111-000-0000-10-4 Apple Lease	.00	.00	.00	.00
	43-000-00-0000-8111-000-0000-11-4 DeLage Lease	.00	.00	.00	.00
	43-000-00-0000-8111-000-0000-12-4 American Capital Lease	.00	-330,460.50	5,812.25	5,812.25
	43-000-00-0000-8153-000-0000-00-4 Accounts Receivable	25,055.25	.00	-25,055.25	.00
	43-000-00-0000-8181-000-0000-00-4 Prepaid Expenes	.00	.00	.00	.00
	43-000-00-0000-8142-000-3189-00-4 BEST Roofing Receivable	.00	.00	.00	.00
	43-000-00-0000-8132-000-0000-10-4 Due To/From General Fund	.00	.00	-979.92	-979.92
	43-000-00-0000-8132-000-0000-18-4 Due To/From Ins Res Fund	.00	.00	.00	.00
	43-000-00-0000-8132-000-0000-19-4 Due to/from CPP	.00	.00	.00	.00
	43-000-00-0000-8132-000-0000-22-4 Due To/From Governmental Grants	.00	.00	.00	.00
	43-000-00-0000-8132-000-0000-41-4 Due to/from	.00	.00	.00	.00
	<b>Total Assets</b>	<b>957,446.40</b>	<b>-268,890.73</b>	<b>75,157.41</b>	<b>1,032,603.81</b>

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 43</b>	<b>CAPITAL RESERVE FUND</b>				
	43-000-00-0000-7421-000-0000-00-4 Accounts Payable	.00	.00	.00	.00
	43-000-00-0000-7421-000-0000-01-4 Prior Yrs Accounts Payable	62,270.79	.00	-62,270.79	.00
	43-000-00-0000-7481-000-0000-00-4 Deferred Property Tax Revenue	.00	.00	.00	.00
	43-000-00-0000-7481-000-0000-01-4 Deferred Revenue	90,327.10	.00	.00	90,327.10
	43-000-00-0000-7531-000-0000-00-4 Obligation-Capital Leases	.00	.00	.00	.00
	<b>Total Liabilities</b>	<b>152,597.89</b>	<b>.00</b>	<b>-62,270.79</b>	<b>90,327.10</b>
	43-000-00-0000-6726-000-0000-00-4 Reserved fund balance	804,848.51	.00	.00	804,848.51
	43-000-00-0000-6775-000-0000-00-4 Budgeted Fund Balance	-700,101.00	.00	.00	-700,101.00
	43-000-00-0000-6770-000-0000-00-4 Unreserved fund balance	.00	.00	.00	.00
	<b>Total Equity</b>	<b>104,747.51</b>	<b>.00</b>	<b>.00</b>	<b>104,747.51</b>
	43-000-00-0000-6780-000-0000-00-4 Estimated Revenues	-1,251,850.00	.00	.00	-1,251,850.00
	43-000-00-0000-6781-000-0000-00-4 Revenue Control	.00	101,043.33	2,268,094.43	2,268,094.43
	43-000-00-0000-6782-000-0000-00-4 Appropriations	1,951,951.00	.00	.00	1,951,951.00
	43-000-00-0000-6783-000-0000-00-4 Expenditure Control	.00	-369,934.06	-2,130,666.23	-2,130,666.23
	43-000-00-0000-6784-000-0000-00-4 Encumbrance Control	.00	-1,536.00	-76,393.52	-76,393.52
	43-000-00-0000-6753-000-0000-00-4 Reserve for Encumbrances	.00	1,536.00	76,393.52	76,393.52
	<b>Total Controls</b>	<b>700,101.00</b>	<b>-268,890.73</b>	<b>137,428.20</b>	<b>837,529.20</b>
	<b>Total Equity and Control</b>	<b>804,848.51</b>	<b>-268,890.73</b>	<b>137,428.20</b>	<b>942,276.71</b>
	<b>Total Liabilities and Equity</b>	<b>957,446.40</b>	<b>-268,890.73</b>	<b>75,157.41</b>	<b>1,032,603.81</b>
	*Fund is in Balance	.00			

Balance Sheet Summary

Fund	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
51	<b>Nutrition Service Fund</b>				
	51-000-00-0000-8101-000-0000-00-4 Cash-North Valley Bank	1,325,108.10	341,015.09	-251,378.21	1,073,729.89
	51-000-00-0000-8101-000-0000-01-4 Cash-North Valley Bank School Passpo	62,026.50	.00	13,817.70	75,844.20
	51-000-00-0000-8103-000-0000-00-4 Petty Cash	.00	.00	780.00	780.00
	51-000-00-0000-8103-000-0000-51-4 Petty Cash-Office	200.00	.00	.00	200.00
	51-000-00-0000-8111-000-0000-01-4 Investment-ColoTrust	261,440.28	25.68	152.39	261,592.67
	51-000-00-0000-8141-000-0000-00-4 Due from State	.00	.00	.00	.00
	51-000-00-0000-8103-000-0000-01-4 Petty Cash - Concessions	.00	.00	400.00	400.00
	51-000-00-0000-8141-000-0000-01-4 Due from Federal Gov't	.00	.00	.00	.00
	51-000-00-0000-8141-000-0000-02-4 Receivable From Fed Govt	.00	.00	.00	.00
	51-000-00-0000-8141-000-0000-03-4 Receivable-State of Colorado	.00	.00	.00	.00
	51-000-00-0000-8153-000-0000-01-4 Accounts Receivable	.00	.00	.00	.00
	51-000-00-0000-8154-000-0000-01-4 Uncollected meal costs	.00	.00	.00	.00
	51-000-00-0000-8171-000-0000-04-4 Commodity Received from Federal Govt	.00	.00	.00	.00
	51-000-00-0000-8171-000-0000-05-4 Prior Years Inventory Adjustment	.00	.00	.00	.00
	51-000-00-0000-8231-000-0000-00-4 Building Improvements	54,857.62	.00	.00	54,857.62
	51-000-00-0000-8241-000-0000-00-4 Equipment over \$5000	557,101.84	14,876.16	14,876.16	571,978.00
	51-113-00-0000-8153-000-0000-00-4 MDW Accounts Receivable	.00	.00	.00	.00
	51-113-00-0000-8171-000-0000-00-4 MDW Inventory	.00	.00	.00	.00
	51-113-00-0000-8171-000-0000-01-4 MDW Food Inventory	2,792.66	4,437.99	6,714.14	9,506.80
	51-113-00-0000-8171-000-0000-02-4 MDW Non Food Inventory	1,042.79	.00	-396.43	646.36
	51-114-00-0000-8153-000-0000-00-4 MNT Accounts Receivable	.00	.00	.00	.00
	51-114-00-0000-8171-000-0000-00-4 MNT Inventory	.00	.00	.00	.00
	51-114-00-0000-8171-000-0000-01-4 MNT Food Inventory	2,571.72	4,305.41	5,717.89	8,289.61
	51-114-00-0000-8171-000-0000-02-4 MNT Non Food Inventory	979.09	.00	322.33	1,301.42
	51-115-00-0000-8153-000-0000-00-4 VV Accounts Receivable	.00	.00	.00	.00
	51-115-00-0000-8171-000-0000-00-4 VV Inventory	.00	.00	.00	.00
	51-115-00-0000-8171-000-0000-01-4 VV Food Inventory	1,729.37	2,711.33	7,575.89	9,305.26
	51-115-00-0000-8171-000-0000-02-4 VV Non Food Inventory	611.79	.00	882.77	1,494.56
	51-116-00-0000-8153-000-0000-00-4 WH Accounts Receivable	.00	.00	.00	.00
	51-116-00-0000-8171-000-0000-00-4 WH Inventory	.00	.00	.00	.00
	51-116-00-0000-8171-000-0000-01-4 WH Food Inventory	1,011.78	3,385.76	6,289.05	7,300.83
	51-116-00-0000-8171-000-0000-02-4 WH Non Food Inventory	631.94	.00	214.96	846.90
	51-151-00-0000-8153-000-0000-00-4 BH Accounts Receivable	11.60	.00	-11.60	.00
	51-151-00-0000-8171-000-0000-00-4 BH Inventory	.00	.00	.00	.00
	51-151-00-0000-8171-000-0000-01-4 BH Food Inventory	1,314.51	4,148.06	7,720.42	9,034.93
	51-151-00-0000-8171-000-0000-02-4 BH Non Food Inventory	311.38	.00	172.94	484.32
	51-155-00-0000-8153-000-0000-00-4 Explore Accounts Receivable	.00	.00	.00	.00
	51-155-00-0000-8171-000-0000-00-4 Explore Inventory	.00	.00	.00	.00

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 51</b>	<b>Nutrition Service Fund</b>				
	51-155-00-0000-8171-000-0000-01-4 Explore Food Inventory	3,166.44	4,677.86	6,940.76	10,107.20
	51-155-00-0000-8171-000-0000-02-4 Explore Non Food Inventory	1,214.62	.00	371.10	1,585.72
	51-181-00-0000-8153-000-0000-00-4 MELC Accounts Receivable	.00	.00	.00	.00
	51-181-00-0000-8171-000-0000-00-4 MELC Inventory	.00	.00	.00	.00
	51-181-00-0000-8171-000-0000-01-4 MELC Food Inventory	1,274.92	.00	5,029.95	6,304.87
	51-181-00-0000-8171-000-0000-02-4 MELC Non Food Inventory	359.80	.00	-88.59	271.21
	51-220-00-0000-8171-000-0000-00-4 JD Inventory	.00	.00	.00	.00
	51-220-00-0000-8171-000-0000-01-4 JD Food Inventory	.00	.00	.00	.00
	51-220-00-0000-8171-000-0000-02-4 JD Non Food Inventory	.00	.00	.00	.00
	51-221-00-0000-8171-000-0000-00-4 YK Inventory	.00	.00	.00	.00
	51-221-00-0000-8171-000-0000-01-4 YK Food Inventory	.00	.00	.00	.00
	51-221-00-0000-8171-000-0000-02-4 YK Non Food Inventory	.00	.00	.00	.00
	51-301-00-0000-8153-000-0000-00-4 SKV Accounts Receivable	.00	.00	.00	.00
	51-301-00-0000-8171-000-0000-00-4 SKV Inventory	.00	.00	.00	.00
	51-301-00-0000-8171-000-0000-01-4 SKV Food Inventory	.00	.00	.00	.00
	51-301-00-0000-8171-000-0000-02-4 SKV Non Food Inventory	.00	.00	.00	.00
	51-334-00-0000-8153-000-0000-00-4 Acad/Clay Accounts Receivable	.00	.00	.00	.00
	51-334-00-0000-8171-000-0000-00-4 Acad/Clay Inventory	.00	.00	.00	.00
	51-334-00-0000-8171-000-0000-01-4 Acad/Clay Food Inventory	5,184.34	3,465.99	5,546.44	10,730.78
	51-334-00-0000-8171-000-0000-02-4 Acad/Clay Non Food Inventory	851.11	.00	646.90	1,498.01
	51-335-00-0000-8153-000-0000-00-4 MEC/MESA Accounts Receivable	.00	.00	.00	.00
	51-335-00-0000-8171-000-0000-00-4 MEC/MESA Inventory	.00	.00	.00	.00
	51-335-00-0000-8171-000-0000-01-4 MEC/MESA Food Inventory	3,586.41	5,429.60	11,078.05	14,664.46
	51-335-00-0000-8171-000-0000-02-4 MEC/MESA Non Food Inventory	1,149.38	.00	40.65	1,190.03
	51-511-00-0000-8153-000-0000-00-4 York Intl Accounts Receivable	16.95	.00	-16.95	.00
	51-511-00-0000-8171-000-0000-00-4 York Intl Inventory	.00	.00	.00	.00
	51-511-00-0000-8171-000-0000-01-4 York Intl Food Inventory	1,910.76	5,357.12	9,125.87	11,036.63
	51-511-00-0000-8171-000-0000-02-4 York Intl Non Food Inventory	516.75	.00	366.46	883.21
	51-512-00-0000-8153-000-0000-00-4 GLA Accounts Receivable	.00	.00	.00	.00
	51-512-00-0000-8171-000-0000-00-4 GLA Inventory	.00	.00	.00	.00
	51-512-00-0000-8171-000-0000-01-4 GLA Food Inventory	2,628.65	4,225.46	6,280.67	8,909.32
	51-512-00-0000-8171-000-0000-02-4 GLA Non Food Inventory	694.83	.00	469.96	1,164.79
	51-000-00-0000-8141-000-0000-04-4 Receivable of Local	.00	.00	.00	.00
	51-000-00-0000-8142-000-3161-00-4 School Lunch State Match A/R	.00	.00	.00	.00
	51-000-00-0000-8142-000-3162-00-4 School Breakfast A/R	.00	.00	.00	.00
	51-000-00-0000-8142-000-3164-00-4 Smart Start Nutrition A/R	1,179.20	-1,610.10	673.80	1,853.00
	51-000-00-0000-8142-000-3169-00-4 Child Nutrition Lunch A/R	1,058.70	-1,510.80	540.00	1,598.70
	51-000-00-0000-8142-000-4553-00-4 Federal School Breakfast A/R	58,442.95	-67,171.27	-79,034.91	-20,591.96

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 51</b>	<b>Nutrition Service Fund</b>				
	51-000-00-0000-8142-000-4555-00-4 Federal School Lunch A/R	157,734.94	-267,409.53	-293,713.81	-135,978.87
	51-000-00-0000-8142-000-4555-01-4 Federal Snack A/R	241.80	1,186.40	2,100.60	2,342.40
	51-000-00-0000-8142-000-4556-00-4 Special Milk Program A/R	55.21	-1,214.40	-1,103.60	-1,048.39
	51-000-00-0000-8142-000-4559-00-4 Federal Summer Food Serv A/R	37,688.24	.00	-45,048.11	-7,359.87
	51-000-00-0000-8171-000-0000-01-4 Food Inventory	46,507.56	-427.18	-8,609.95	37,897.61
	51-000-00-0000-8171-000-0000-02-4 Non Food Inventory	13,573.39	2,491.97	6,515.85	20,089.24
	51-000-00-0000-8232-000-0000-00-4 Accum Depreciation Bldg	-18,579.00	.00	.00	-18,579.00
	51-000-00-0000-8242-000-0000-00-4 Accum Depreciation Equip	-133,539.56	.00	.00	-133,539.56
	51-000-00-0000-8245-000-0000-00-4 Depreciation Expense	-.05	.00	.00	-.05
	51-156-00-0000-8153-000-0000-00-4 Welby Montessori Accounts Receivable	201.40	.00	-201.40	.00
	51-156-00-0000-8171-000-0000-00-4 Welby Montessori Inventory	.00	.00	.00	.00
	51-156-00-0000-8171-000-0000-01-4 Welby Montessori Food Inventory	2,190.47	2,085.33	4,761.36	6,951.83
	51-156-00-0000-8171-000-0000-02-4 Welby Montessori Non Food Inventory	528.58	.00	361.59	890.17
	51-305-00-0000-8153-000-0000-00-4 NVYAS Accounts Receivable	.00	.00	.00	.00
	51-740-00-0000-8153-000-0000-00-4 Catering Accounts Receivable	1,124.20	.00	-1,124.20	.00
	51-740-00-0000-8171-000-0000-00-4 Catering Inventory	.00	169.85	169.85	169.85
	51-740-00-0000-8171-000-0000-01-4 Catering Food Inventory	3,903.88	541.01	1,342.46	5,246.34
	51-740-00-0000-8171-000-0000-02-4 Catering Non Food Inventory	699.26	.00	3,644.61	4,343.87
	51-935-00-0000-8153-000-0000-00-4 New America Accts Receivable	.00	.00	.00	.00
	51-000-00-0000-8132-000-0000-10-4 Due To/From General Fund	-832.20	15,889.95	-113,599.28	-114,431.48
	51-000-00-0000-8132-000-0000-22-4 Due To/From Government Grant	.00	-542.92	.00	.00
	<b>Total Assets</b>	<b>2,468,476.90</b>	<b>80,539.82</b>	<b>-662,683.47</b>	<b>1,805,793.43</b>



Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 51</b>	<b>Nutrition Service Fund</b>				
	51-000-00-0000-7421-000-0000-00-4 Accounts Payable	.00	.00	.00	.00
	51-000-00-0000-7421-000-0000-01-4 Accounts Payable-Prior Yrs	3,412.38	.00	-3,412.38	.00
	51-000-00-0000-7401-000-0000-00-4 Advance from General Fund	.00	.00	.00	.00
	51-000-00-0000-7461-000-0000-01-4 Accrued Salaries and Benefits	124,185.91	.00	.00	124,185.91
	51-000-00-0000-7461-000-0000-03-4 Early Retirement-Current	.00	.00	.00	.00
	51-000-00-0000-7461-000-0000-04-4 Early Retirement-Non-current	.00	.00	.00	.00
	51-000-00-0000-7461-000-0000-05-4 Accrued Vacation	2,883.06	.00	.00	2,883.06
	51-000-00-0000-7481-000-0000-00-4 Deferred Commodity Revenue	.00	.00	.00	.00
	51-000-00-0000-7541-000-0000-02-4 Accrued Sick Leave	39,476.30	.00	.00	39,476.30
	51-113-00-0000-7481-000-0000-00-4 MDW Deferred Revenue	.00	.00	.00	.00
	51-114-00-0000-7481-000-0000-00-4 MNT Deferred Revenue	.00	.00	.00	.00
	51-115-00-0000-7481-000-0000-00-4 VV Deferred Revenue	.00	.00	.00	.00
	51-116-00-0000-7481-000-0000-00-4 WH Deferred Revenue	.00	.00	.00	.00
	51-151-00-0000-7481-000-0000-00-4 BH Deferred Revenue	.00	.00	.00	.00
	51-155-00-0000-7481-000-0000-00-4 Explore Deferred Revenue	.00	.00	.00	.00
	51-181-00-0000-7481-000-0000-00-4 MELC Deferred Revenue	.00	.00	.00	.00
	51-334-00-0000-7481-000-0000-00-4 Aced/Clay Deferred Rev	.00	.00	.00	.00
	51-335-00-0000-7481-000-0000-00-4 MEC/MESA Deferred Revenue	.00	.00	.00	.00
	51-511-00-0000-7481-000-0000-00-4 York Intl Deferred Revenue	.00	.00	.00	.00
	51-512-00-0000-7481-000-0000-00-4 GLA Deferred Revenue	.00	.00	.00	.00
	51-521-00-0000-7481-000-0000-00-4 MESA Deferred Revenue	.00	.00	.00	.00
	51-156-00-0000-7481-000-0000-00-4 Welby Montessori Deferred Revenue	.00	.00	.00	.00
	51-301-00-0000-7481-000-0000-00-4 SKV Deferred Revenue	.00	.00	.00	.00
	51-305-00-0000-7481-000-0000-00-4 NVYAS Deferred Revenue	.00	.00	.00	.00
	51-526-00-0000-7482-000-0561-00-4 Livewell Colo Grant Def Rev	.00	.00	.00	.00
	51-935-00-0000-7481-000-0000-00-4 New America Deferred Revenue	.00	.00	.00	.00
	<b>Total Liabilities</b>	<b>169,957.65</b>	<b>.00</b>	<b>-3,412.38</b>	<b>166,545.27</b>
	51-000-00-0000-6721-000-0000-01-4 Capital Contribution from Gen Fd	443,559.35	.00	.00	443,559.35
	51-000-00-0000-6721-000-0000-02-4 Capital Contribution from Cap Res Fd	125,326.97	.00	.00	125,326.97
	51-000-00-0000-6790-000-0000-41-4 Contributed Capital from Bldg Fund	.00	.00	.00	.00
	51-000-00-0000-6730-000-0000-00-4 Retained Earnings Appropriated	.00	.00	.00	.00
	51-000-00-0000-6730-000-0000-01-4 Budgeted Fund Balance	.00	.00	.00	.00
	51-000-00-0000-6775-000-0000-00-4 Budgeted Fund Balance	.00	.00	.00	.00
	51-000-00-0000-6792-000-0000-00-4 Unreserved fund balance	1,729,632.93	.00	.00	1,729,632.93
	<b>Total Equity</b>	<b>2,298,519.25</b>	<b>.00</b>	<b>.00</b>	<b>2,298,519.25</b>

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 51</b>	<b>Nutrition Service Fund</b>				
	51-000-00-0000-6780-000-0000-00-4 Estimated Revenues	-2,540,051.97	.00	.00	-2,540,051.97
	51-000-00-0000-6781-000-0000-00-4 Revenue Control	.00	216,374.97	480,186.10	480,186.10
	51-000-00-0000-6782-000-0000-00-4 Appropriations	2,540,051.97	.00	.00	2,540,051.97
	51-000-00-0000-6783-000-0000-00-4 Expenditure Control	.00	-135,835.15	-1,139,457.19	-1,139,457.19
	51-000-00-0000-6784-000-0000-00-4 Encumbrance Control	.00	537.50	-14,094.66	-14,094.66
	51-000-00-0000-6753-000-0000-00-4 Reserve for Encumbrances	.00	-537.50	14,094.66	14,094.66
	51000000000678500000000004 Encumbrance for Balance	.00	.00	.00	.00
	<b>Total Controls</b>	<b>.00</b>	<b>80,539.82</b>	<b>-659,271.09</b>	<b>-659,271.09</b>
	<b>Total Equity and Control</b>	<b>2,298,519.25</b>	<b>80,539.82</b>	<b>-659,271.09</b>	<b>1,639,248.16</b>
	<b>Total Liabilities and Equity</b>	<b>2,468,476.90</b>	<b>80,539.82</b>	<b>-662,683.47</b>	<b>1,805,793.43</b>

\*Fund is in Balance .00

# Memo

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TO: Charlotte Ciancio, Superintendent  
FROM: Karla Allenbach, Executive Director of Learning Services  
DATE: January 23, 2014

**Policy:** Student Travel, Policy JJH  
**Report Type:** Decision Making  
**SUBJECT:** Student Travel - MESA SOS Trip

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

**Decision Requested:** Approval of an overnight ski/snowboard trip for students attending MESA.

**Report:**

Participants: Doug Seligman, Director of MESA, is seeking approval for 20 eighth, ninth and tenth grade students and two staff members to participate in a multi-day ski/snowboard trip sponsored in part by Snowboard Outreach Society (SOS).

Destination: The group will spend four nights at Dillon Community Church in Dillon, CO. Students will be outfitted with sleeping bags and bedding materials from home or MESA's gear room. Skiing/snowboarding will take place at A-Basin Resort each day.

Duration: The trip will occur over five days and four nights. The students will leave campus on Monday, February 24<sup>th</sup> and return on Friday, February 28<sup>th</sup>.

Purpose: Learning through adventure opportunities is at the core of MESA's mission. MESA's partnership with SOS provides an effective way of infusing the development of character into an active learning setting for students. SOS is a non-profit organization that uses an adventure program to teach students character traits through the process of learning how to ski or snowboard. The five-day "Learn to Ride" program focuses on one of five core values each day: Courage, Discipline, Integrity, Wisdom and Compassion. Each morning begins with a discussion about the core value, and the activities of that day elicit examples of that value in action. All instruction will be focused on students who have never skied/snowboarded before. Additionally, this program will also help students to develop an understanding of fitness and recreation as a lifetime activity that can help maintain health and wellness.

Activities: This experience offers a unique opportunity for students who are interested in skiing/snowboarding but don't have the resources to learn on their

own. Students will ski with professional instructors or with "sherpas," who are young adult graduates of the SOS University program. Students and staff will prepare breakfasts and dinners together in the church kitchen. Lunch breaks will be taken at the ski area.

Transportation and Contingency Planning: Appropriate District transportation will be utilized to take the group to and from Summit County. The District bus will only stay with the group the first night in order to transport ski equipment between the church and the ski area for the first day on the mountain. Students and staff will then utilize public shuttle buses to move between the church and the ski area. One teacher who is District approved to transport students will have a car available to use in the case of any unforeseen need. Chaperones will ensure that sufficient food and water is available to accommodate any unanticipated delay getting home due to weather.

Cost and Source of Funding: Snowboard Outreach Society participants are provided with five days of professional snowboard instruction, equipment rental, lift tickets and clothing at a rate of \$57.50 per student (\$1,150). Dillon Community Church charges a small fee of \$10.00 per person per night (about \$800 total). The lodging fee, food, and District transportation will be paid from the MESA budget.

# Memo

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TO: Charlotte Ciancio, Superintendent  
FROM: Shae Martinez, Director of Business Services  
DATE: January 28, 2014

**POLICY:** Budget Transfers, Policy DBJ  
**REPORT TYPE:** Decision Making  
**SUBJECT:** Authorization for Interfund Borrowing 2014

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**Policy Wording:** This policy governs the transfer of funds within Mapleton Public Schools. Unencumbered monies shall not be transferred from one fund to another unless authorized in advance by the Board of Education for Mapleton Public Schools.

**Policy Interpretation:** The Superintendent shall not cause or allow the District to conduct interfund shifting without approval from the Board of Education and in amounts greater than can be restored to a condition of discrete fund balances by certain, otherwise unencumbered, revenues by the end of the fiscal year.

**Report:** Under state law 22-44-113, CRS, the district must receive authorization from the Board of Education in order to borrow available unencumbered cash balances in the General, Designated Purpose Grants, Colorado Preschool Project, Capital Reserve, Insurance Reserve, Food Service, and Pupil Activity funds, to be used to fund short term cash needs of the district during fiscal year 2014.

In order to ensure cash balances are available to timely pay district liabilities, we are requesting the board authorize short-term interfund cash borrowing for FY 2014. The term of this borrowing is for the current fiscal year, July 1, 2013-June 30, 2014. The interfund borrowing will be repaid upon receipt of sufficient property taxes and other revenues. Balances will only be transferred as needed and only at amounts needed. Repayments will likely be made before June 30, 2014; however, in extenuating circumstances the District has up to three months after the end of the fiscal year to restore the funds.

District administration recommends the authorization of interfund borrowing for FY 2014.

# Memo

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TO: Charlotte Ciancio, Superintendent  
FROM: Shae Martinez, Director of Business Services  
DATE: January 28, 2014

**Policy:** Budget Adoption Process, Policy DBG  
**Report Type:** Decision Making  
**SUBJECT:** Supplemental Budget FY 2014

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**Policy Wording:** After adoption of the budget, the Board of Education (the "Board") may review and change the budget with respect to both revenues and expenditures at any time prior to January 31 of the fiscal year for which the budget was adopted. After January 31 the Board shall not review or change the budget, except as otherwise authorized by state law, including declaration of a fiscal emergency.

**Policy Interpretation:** This policy is interpreted as requiring district administration to seek Board approval for the supplemental budget.

**Decision Requested:** District administration is requesting that the Board approve the supplemental budget for fiscal year 2014.

SUPPLEMENTAL BUDGET

**General Fund**

**REVENUES**

ACCOUNT NAME	FY 14 Adopted	FY 14 Supp
Local Sources	16,521,202	16,537,410
State Sources	39,460,739	41,710,866
Federal Sources	959,455	1,077,656
Total General Fund Revenue	56,941,396	59,325,932
Beginning Fund Balance	6,200,677	7,001,090
Total General Fund Appropriation	63,142,073	66,327,022

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**EXPENDITURES**

ACCOUNT NAME	FY 14 Adopted	FY 14 Supp
Instruction	36,995,157	38,511,982
Support Services- Pupil	2,368,764	2,605,324
Support Services- Instructional	2,426,885	2,580,625
Support Services- General Administration	1,882,696	1,736,622
Support Services- School Administration	4,222,778	4,586,082
Support Services- Business	1,919,508	2,179,577
Support Services- Operations and Maintenance	6,228,188	6,731,933
Support Services- Central and Other	2,070,801	2,224,501
Total Community Services	340,157	357,375
Other	26,500	26,500
Reserves	4,660,639	4,786,501
Total General Fund Appropriation	63,142,073	66,327,022

SUPPLEMENTAL BUDGET

**Governmental Grant Fund**

**REVENUE AND EXPENDITURES**

ACCOUNT NAME	FY 14 Adopted	FY 14 Supp
Local Grants	311,549	419,606
State Grants	307,968	310,105
Federal Grants	1,937,865	2,320,453
Total Governmental Grant Fund Appropriation	2,557,382	3,050,164



SUPPLEMENTAL BUDGET

**Colorado Preschool Program Fund  
Revenues**

ACCOUNT NAME	FY 14 Adopted	FY 14 Supp
Allocation from General Fund	1,250,000	1,200,000
Tuition	190,000	200,000
Other	275	275
Total CPP Revenue	1,440,275	1,400,275
Beginning Fund Balance	20,083	54,798
Total CPP Fund Appropriation	1,460,358	1,455,073

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**Colorado Preschool Program Fund  
Expenditures**

ACCOUNT NAME	FY 14 Adopted	FY 14 Supp
CPP Instructional	1,078,553	1,017,498
Administration	135,213	145,495
Tuition Program	107,631	245,912
Operations and Maintenance	100	100
Reserves	138,861	46,068
Total CPP Fund Appropriation	1,460,358	1,455,073

SUPPLEMENTAL BUDGET

**Capital Reserve Fund**

**Revenues**

ACCOUNT NAME	FY 14 Adopted	FY 14 Supp
Allocation from General Fund	1,000,600	1,100,600
Capital Lease Proceeds	0	1,183,124
Other	151,250	233,545
Total Capital Reserve Fund Revenue	1,151,850	2,517,269
Beginning Fund Balance	700,101	804,849
Total Capital Reserve Fund Appropriation	1,851,951	3,322,118

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**Expenditures**

ACCOUNT NAME	FY 13 Adopted	FY 13 Supp
Capital Outlay	673,224	1,919,618
Principal	743,567	988,258
Interest and Fiscal Charges	222,014	229,905
Contingency	213,146	184,337
Total Capital Reserve Expenditure and Reserves	1,851,951	3,322,118

SUPPLEMENTAL BUDGET

**Insurance Reserve Fund**

**Revenues**

ACCOUNT NAME	FY 14 Adopted	FY 14 Supp
Allocation from General Fund	340,000	340,000
Interest	0	70
Total Insurance Reserve Fund Revenue	340,000	340,070
Beginning Fund Balance	166,910	163,077
Total Insurance Fund Appropriation	506,910	503,147

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**Expenditures**

ACCOUNT NAME	FY 14 Adopted	FY 14 Supp
Repairs/Replacement	25,000	25,000
Property Insurance	70,721	69,013
Liability Insurance	22,628	22,082
Worker's Compensation	356,817	348,200
Other	50	25
Contingency	31,694	38,827
Total Insurance Reserve Expenditure and Reserves	506,910	503,147

SUPPLEMENTAL BUDGET

**Bond Redemption Fund**

**Revenues**

ACCOUNT NAME	FY 14 Adopted	FY 14 Supp
Property Tax	3,148,507	4,471,382
Refunding Bond Proceeds	0	5,650,000
Refunding Issuance Premium	0	301,908
Other	0	55,648
Total Bond Redemption Fund Revenue	3,148,507	10,478,938
Beginning Fund Balance	2,044,979	2,190,260
Total Bond Redemption Fund Appropriation	5,193,486	12,669,198

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**Expenditures**

ACCOUNT NAME	FY 14 Adopted	FY 14 Supp
Principal	1,300,000	1,300,000
Interest and Fiscal Charges	1,822,867	1,924,629
Payment to Refunding Escrow	0	5,820,000
Contingency Reserve	2,070,619	3,624,569
Total Bond Redemption Fund Expenditures	5,193,486	12,669,198

SUPPLEMENTAL BUDGET

**Food Service Fund**

**Revenues**

ACCOUNT NAME	FY 14 Adopted	FY 14 Supp
Student and Adult Meals	229,900	139,750
School Lunch and Breakfast Program	1,420,350	1,530,350
Donated Commodities	157,217	154,576
State Match	22,100	24,000
Investment Earnings	5,000	5,000
Capital Contributions	0	0
Transfers/Other	52,925	53,055
Total Food Service Fund Revenue	1,887,492	1,906,731
Beginning Retained Earnings	1,680,816	2,298,520
Total Food Service Fund Appropriation	3,568,308	4,205,251

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**Expenses**

ACCOUNT NAME	FY 14 Adopted	FY 14 Supp
Salaries	1,138,858	1,111,196
Benefits	297,933	282,730
Purchased Services	98,800	63,300
Supplies and Materials	861,400	996,896
Equipment	102,500	85,234
Depreciation	23,000	44,000
Contingency Reserve	12,560	5,000
Total Food Service Expenses	2,535,051	2,588,356
Ending Retained Earnings	1,033,257	1,616,895

**APPROPRIATION RESOLUTION**  
**SUPPLEMENTAL BUDGET - 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.

Fund	Appropriation Amount
General Fund .....	\$66,327,022
Governmental Grant Fund .....	\$3,050,164
Colorado Preschool Program Fund .....	\$1,455,073
Capital Reserve Fund.....	\$3,322,118
Insurance Reserve Fund .....	\$503,147
Bond Redemption Fund .....	\$12,669,198
Food Service Fund.....	\$4,205,251
 FY 2014 Appropriation.....	 \$91,531,973

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Date of Adoption

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Signature of President of the Board

# Memo

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TO: Charlotte Ciancio, Superintendent  
FROM: Shae Martinez, Director of Business Services  
DATE: January 28, 2014

**POLICY:** Annual Budget, Policy DB  
**REPORT TYPE:** Decision Making  
**SUBJECT:** Resolution Regarding Board Committed Fund Balance

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**Policy Wording:** The Board of Education for Mapleton Public Schools (the "Board") recognizes that maintaining a fiscal year-end fund balance as an operating reserve in the general fund is a beneficial and sound financial management process. The Board therefore assigns to the Superintendent (or designee) the responsibility of accumulating and maintaining a general fund balance amounting to 10% of the District's current fiscal year adopted budget as an operating reserve. Accumulation of the full 10% general fund balance was completed by the end of the 2011 fiscal year. This amount will be inclusive of the emergency reserve required by Article X, Section 20 of the Colorado Constitution (TABOR) and other required reserves.

**Policy Interpretation:** This policy is interpreted to timely supply for the consent agenda all items delegated to the Superintendent yet required by law, contract, or third-party to be Board-approved, along with the appropriate decision or monitoring assurance pertaining thereto.

**Report:** The Governmental Accounting Standards Board (GASB) recently issued Statement number 54 effectively changing fund balance reporting requirements for all fiscal periods after June 30, 2010. Our fund balances were previously reported under two designations- Restricted or Unrestricted. Under GASB Statement 54, we now have five designations for our fund balance:

- Non-spendable- Can never be spent. These are items such as supply inventories and prepaid items.
- Restricted- Amounts subject to externally enforceable legal restrictions. This would include items such as the state enforced TABOR reserve.
- Committed- Amounts constrained by limitations that the government imposes on itself. This would include reserves imposed by the Board of Education.
- Assigned- This would include reserves established for intended use by a designee of the government, most likely the Superintendent or Financial Officer.
- Unassigned- This was formally referred to as Unreserved. This would include any remaining fund balance not assigned to a category above.

It was noted in our fiscal year 2012-13 audit report that the District must initiate a formal action by the Board to legally commit the Board-required reserves in Mapleton's financial statements.

District administration is recommending that the Board approve committing 10% of the District's operating revenue (adjusted for Connections Academy revenue) after all other required reserves are recognized. This reserve will require recalculation at the end of the fiscal year, but is currently approximately \$1,430,000.



# Memo

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TO: Charlotte Ciancio, Superintendent  
FROM: Mike Crawford, Assistant Superintendent, Human Services  
DATE: January 23, 2014

**Policy:** Student Travel, Policy JJH  
**Report Type:** Decision Making  
**SUBJECT:** Overnight Trips for Athletic Teams

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

**Decision requested:** District administration is seeking Board approval for occasional overnight stays for student athletes.

**Report:** Mapleton student athletes compete as a part of the Colorado Seven League and in the Colorado High School Athletics Association. They regularly compete against teams from communities such as Fort Morgan and Elizabeth, and occasionally compete against teams from communities even further away from our District.

Regular-season play almost never involves overnight travel for student teams. During hazardous weather events, games are generally canceled or postponed. However, very occasionally, when games run much longer than expected and/or when weather moves in suddenly, the need for overnight stay becomes relevant. The athletic directors from the various school districts stay in close touch during these situations, and often help each other find accommodations and make contingency plans if necessary.

More typically, the need for overnight travel for student athletes arises when they qualify for post-season or tournament play. For example, a basketball team's participation in a Saturday night game in Cortez might depend on their winning a Friday night game in Pueblo.

When teams travel to competitions, a ratio of no less than one adult to 12 students is normally maintained. Often adults of both genders travel with teams, and parents are almost always present at games as well. Adequate supervision of students staying in a motel or in other accommodations would generally pose no problem.

Funds to pay for motels, meals and other relevant expenses would come from the athletics budget, or from gate receipts.

Since the situations in question are, by their nature, unexpected, we are seeking advanced Board approval for overnight stays of student athletes when these situations arise. Specifically, we are asking the Board to allow the athletic director, in consultation with the Superintendent or designee, to exercise discretion in determining when overnight stays are necessary and prudent for athletic teams.

Ultimately, we want to ensure our students are able to take advantage of all appropriate opportunities for them to build and demonstrate their talents.

# *Memo*

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TO: Charlotte Ciancio, Superintendent  
FROM: Jackie Kapushion, Deputy Superintendent  
DATE: January 23, 2014

**POLICY:** Funding Proposals, Grants, and Special Projects, Policy DD  
**REPORT TYPE:** Decision Making  
**SUBJECT:** REQUEST TO ACCEPT GRANT FUNDS – Great Outdoors Colorado  
(GOCO)/Adventure Playground

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**Policy Wording:** The superintendent shall neither cause nor allow the development of fiscal jeopardy or a material deviation of actual expenditures from Board priorities established in “District Ends” policies.

**Policy Interpretation:** This policy is interpreted as requiring district administration to seek Board approval to accept grant funds in excess of \$50,000.

**Decision Requested:** District administration is requesting Board approval to accept \$236,437 for the renovation of a playground at the Adventure Elementary Campus.

**Report:** This grant was written in partnership with Adams County Community Development, and funds are provided by Great Outdoors Colorado (GOCO). Great Outdoors Colorado was created by Colorado voters in 1992 through a citizens’ initiative. Using a portion of lottery dollars, GOCO helps preserve, protect, enhance and manage Colorado’s wildlife, park, river, trail and open space heritage.

In Fall 2013, District administration submitted a grant application to GOCO through the Adams County Parks & Community Resources Department requesting funds for site improvements at Adventure Elementary School. The total project, which is funded by two other grant awards (Adams County Open Space and Colorado Health Foundation), includes: site preparation, new playground equipment, blacktop play area resurfacing, field repairs, a picnic pavilion, and landscaping. The total cost of the project is \$870,666.

District administration requests the Board’s acceptance of this grant award, as it would increase access to safe, attractive places for activity, promote joint-use partnerships between our schools and Adams County for the benefit of the community, and enhance the playground facilities available for public use in an area that has limited park development opportunities.

# *Memo*

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TO: Charlotte Ciancio, Superintendent  
FROM: Jackie Kapushion, Deputy Superintendent  
DATE: January 22, 2014

**POLICY:** Accountability/Commitment to Accomplishment, Policy AE  
**REPORT TYPE:** Monitoring  
**SUBJECT:** 2013-14 DAAC Update

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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.

**Decision Requested:** District administration and the DAAC Chair are providing this report for information only. No decision is requested this evening.

**Report:** In January, seventeen members of the DAAC convened to hear presentations by staff and discuss information related to student attendance data, the proposed draft calendar for the 2014-15 school year, and the Academic Parent Teacher Team (APTT) strategy being implemented at several District schools. DAAC members asked questions related to each of the presentations, worked in small groups to discuss the topics, and gave their input in writing.

At the next meeting, the DAAC will review a draft copy of the District Unified Improvement Plan and begin to hear about the process used to build the District budget for the next school year.

DAAC meetings are held the third Tuesday of each month from 4:30-6:30 pm in the Board Room. Additional meeting dates will be added when DAAC participants request additional time to understand and comment on specific topics.