



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 Ciano

Mapleton Public Schools Board of Education

Regular Meeting
Administration Building

June 10, 2014
6:00 p.m.

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 May 27, 2014, Board Meeting Minutes
8. Report of the Secretary
9. Consent Agenda
 - 9.1 Personnel Action, Policy GCE/GCF – Mr. Crawford
 - 9.2 Finance Report, May, 2014, Policy DIC – Mrs. Martinez
10. Focus: Exceptional Staff
 - 10.1 MEA Negotiated Agreement, Policy BBA – Mr. Crawford
11. Focus: Communication
 - 11.1 Contract for School Resource Officer, Policy CBA – Mrs. Kapushion
 - 11.2 Proposed Budget FY 2015, Policy DBG – Mrs. Martinez
 - 11.3 Fund Balance Reconciliation FY 2014, Policy DAB – Mrs. Martinez
12. Discussion of Next Agenda
13. Superintendent's Comments
14. Board Committee Update
15. School Board Remarks
16. Next Meeting Notification – Tuesday, June 17, 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.

1.0 CALL TO ORDER

President Ken Winslow called the meeting of the Board of Education – Mapleton Public Schools to order at 6:02 p.m. on Tuesday, May 27, 2014, at the Administration Building.

2.0 ROLL CALL

Steve Donnell – Secretary	Present
Karen Hoopes – Vice President	Absent
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 Ms. Montoya, to approve the Agenda as presented.

AYES: Mr. Donnell, Ms. Montoya, Ms. Raiffie and Mr. Winslow

ABSENT: Mrs. Hoopes

Motion carried 4-0

5.0 WHAT'S RIGHT IN MAPLETON

Ms. Wong said the report that evening would provide an update to the Board on the Moot Court trip taken by York students over spring break to Washington, D.C. and the recent Collegiate Road Trip taken by GLA students to Southern Colorado and New Mexico.

Ms. Wong reported York students Vilma Carbajal, Karen Villar, Ashley Fisher and Ami Laija were all semi-finalists at the Marshall-Brennan Moot Court Competition, noting Ashley Fisher made it to the final round of competition.

GLA students Manuel Rodriguez, Jhonnatan Solis, Lenice Madrid, Manuel Rodriguez, Perla Bracomontes and Juan Mendez were present to report on their experiences during the Collegiate Road Trip. They explained what the trip meant to them individually, thanked the Board for letting them have this experience and asked that the Board continue to support this trip in the future.

Mr. Donnell said he was grateful to the teachers and staff for putting this trip together and thanked the students for their presentation.

Mr. Winslow said it was great to hear about the students' experiences and how they had learned more about themselves while on this trip.

RECESS: 6:15 p.m., reconvened at 6:17 p.m.

6.0 PUBLIC PARTICIPATION

None

7.0 APPROVAL OF MINUTES

MOTION: By Ms. Montoya, seconded by Mr. Donnell, to approve the minutes as stated on the Board Agenda dated May 27, 2014: 7.1 Board Meeting minutes of April 22, 2014; 7.2 Board Retreat minutes of April 26, 2014, and 7.3 Study Session minutes of May 13, 2014.

AYES: Mr. Donnell, Ms. Montoya, Ms. Raiffie and Mr. Winslow

ABSENT: Mrs. Hoopes

Motion carried 4-0

8.0 REPORT OF THE SECRETARY

Mr. Donnell read a letter from the Association of School Business Officials International commending Shae Martinez on receiving the Certified Administrator of School Finance and Operations (SFO) certification. Mr. Donnell noted this was a great accomplishment and said the District was honored to have Shae on the team.

9.0 CONSENT AGENDA

MOTION: By Ms. Raiffie, seconded by Ms. Montoya, to approve Agenda items as stated on the Board Agenda of May 27, 2014: 9.1 Personnel Action; and 9.2 Finance Report for April, 2014.

AYES: Mr. Donnell, Ms. Montoya, Ms. Raiffie and Mr. Winslow

ABSENT: Mrs. Hoopes

Motion carried 4-0

10.0 FOCUS: STUDENT ACHIEVEMENT

10.1 Preliminary Third Grade TCAP Results

Mr. Fuller reported that preliminary third grade reading results for the 2014 Transitional Colorado Assessment Program (TCAP) had been released. He reviewed reading results for individual schools, explained how the District used Measurement of Academic Progress (MAP) results to predict TCAP results and pointed out that the TCAP results should be looked at in terms of overall, long-term trends and not as one-year results.

Mr. Fuller went on to say District third grade reading scores showed a small increase but were still below State levels. He noted these results were preliminary only, explaining final results would not be available until August.

Ms. Raiffie thanked Mr. Fuller for such great work in compiling the data. She noted some District schools were excelling at third grade reading while others were not and asked what financial investments made by the District resulted in positive academic ROI and what investments resulted in negative ROI. She stated it was important to know which investments were working and which were not in order to avoid throwing good money after bad.

Ms. Raiffie went on to say she would like this information for areas beyond that of just reading, since it was important for the Board to understand what investments are being successful, so they can be repeated where they are not currently being implemented, and what alternatives should be looked at to replace those investments that are not working. She asked what the District was doing differently at the schools that showed positive trends versus those that showed negative trends.

Ms. Ciancio and Mrs. Allenbach explained how programs like Academic Parent Teacher Teams (APTT) and the Tiered Intervention Grant (TIG) had positively impacted the schools where they had been implemented.

Ms. Raiffie said she would like specifics on what the District was planning on doing to improve the achievement results, since improving third grade reading scores was one of the Board's priorities and she would like to see those scores be above the State average.

A detailed copy of Mr. Fuller's report is included with these minutes.

11.0 FOCUS: COMMUNICATION

11.1 Proposed Budget

Mrs. Martinez explained that Colorado law required that the District's proposed budget be delivered to the Board at least 30 days prior to the beginning of the next fiscal year. The 2015 proposed budget was delivered to the Board on May 27, 2014. She noted a public hearing regarding the budget would be held on June 10, 2014, at the Mapleton Public Schools Administration building, with final adoption to be considered at the regularly scheduled Board meeting on June 17, 2014.

11.2 Student Travel-ROTC

Mrs. Allenbach requested Board approval for eight Mapleton AFJROTC cadets to attend the ROTC Summer Leadership Program at the US Air Force Academy in Colorado Springs, CO, June 3-7, 2014. She explained these students were selected by the ROTC instructors for their potential to serve as squadron leaders for the next school year.

MOTION: By Ms. Montoya, seconded by Ms. Raiffie, to approve the student travel request for the Air Force Junior ROTC as presented.

AYES: Mr. Donnell, Ms. Montoya, Ms. Raiffie and Mr. Winslow

ABSENT: Mrs. Hoopes

Motion carried 4-0

11.3 Student Travel-Girls Basketball

Mr. Crawford requested Board approval for 25 high school athletes to attend the Colorado Mesa University Basketball Camp in Grand Junction, Co, June 30-July 3, 2014. He explained the camp would focus on developing the skills needed to build a stronger girls basketball team.

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

Ms. Raiffie asked about insurance liability for the trip, since private vehicles were being used to transport students and coaches to and from the camp. It was noted individual driver's insurance would be primary, but the District's insurance could also apply since the trip was District-approved.

AYES: Mr. Donnell, Ms. Montoya, Ms. Raiffie and Mr. Winslow

ABSENT: Mrs. Hoopes

Motion carried 4-0

12.0 COMMUNITY INVOLVEMENT

12.1 DAAC Update

Mr. Fuller reported that at its May meeting, the DAAC heard presentations by staff and discussed information related to student attendance data and the MYON summer reading program. A brief survey was also conducted at the close of the meeting. Mr. Fuller noted the May meeting was the last for the 2013-14 school year.

Mr. Winslow thanked Mr. Fuller and DAAC for their hard work during the year.

13.0 DISCUSSION OF NEXT AGENDA

Mr. Winslow said agenda items for the June 10 meeting included employee agreements and the proposed budget presentation.

14.0 SUPERINTENDENT'S COMMENTS

During her report, Ms. Ciancio

- Said she was very proud of the students who presented that evening, especially as they expressed their fears and shared their emotions with the Board. She also noted how impressed she was with the dedication of the staff to spend time taking the trip with them.
- Reminded the Board that graduation was that coming Saturday.
- Reported that negotiations had gone very well with the teachers association.
- Read a letter from the Government Finance Officers Association recognizing Shae Martinez for receiving the Certificate of Achievement for Excellence in Financial Reporting award.

15.0 BOARD COMMITTEE UPDATE

Ms. Raiffie reported she and Superintendent Ciancio had attended a legislative debrief at CASB, noting a huge coalition had naturally formed over the negative factor. She stressed the need to carry that momentum forward and to keep putting pressure on the legislature. Ms. Raiffie asked that the Board look at adopting a resolution to submit to CASB, prior to August 1, regarding issues that affect the District's students and their future.

Mr. Winslow reported that the last BOCES meeting had been very productive, that the group was coming along well and that positive feedback had been received.

16.0 SCHOOL BOARD REMARKS

Mr. Donnell said he and Ms. Raiffie had attended the Scholarship Breakfast, noting he was very impressed and proud that 76 of our students had received over \$5 million in scholarship awards.

Ms. Raiffie said she had received an anonymous letter of concerns. She reiterated that the Board cannot follow up on items of concern without someone to follow up with. She asked that correspondence addressed to the Board be signed so the Board can help resolve those issues.

17.0 NEXT MEETING NOTIFICATION

The next Board meeting will be at 6:00 p.m. on Tuesday, June 10, 2014, at the Administration Building.

18.0 ADJOURNMENT

Mr. Winslow noted that the Board would meet with executive staff immediately following the business meeting to review recommendations for the negotiated agreement and other employee contracts.

The Board motioned to adjourn at 6:54 p.m.

Kenneth Winslow, Board President

Stephen Donnell, Board Secretary

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

Memo

TO: Charlotte Ciano, Superintendent
FROM: Mike Crawford, Assistant Superintendent, Human Services
DATE: June 5, 2014

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

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

Decision Requested: The Office of Human Resources recommends the following personnel information to be approved by Board Action at the regular meeting of June 10, 2014.

CLASSIFIED STAFF

<u>NEW EMPLOYEES</u>	<u>POSITION/FACILITY</u>	<u>EFFECTIVE DATE</u>	<u>REASON</u>
No Requests at this time			

<u>RESIGNATIONS/TERM.</u>	<u>POSITION/FACILITY</u>	<u>EFFECTIVE DATE</u>	<u>REASON</u>
Paul, Melinda	Special Ed. Paraprofessional/Meadow	06/10/2014	Resignation
Puff, Johanna	Instructional Paraprofessional/Welby	06/10/2014	Resignation
Weston, Monica	Instructional Paraprofessional/Welby	06/10/2014	Resignation

CLASSIFIED REQUESTS

Maria Yeveirino, Nutrition Services Assistant at Welby, is requesting a Family Medical Leave of Absence from June 2, 2014 through June 6, 2014.

CERTIFIED STAFF

<u>NEW EMPLOYEES</u>	<u>POSITION/FACILITY</u>	<u>EFFECTIVE DATE</u>	<u>REASON</u>
Kelly, Allyson	Primary Teacher/GLA	08/11/2014	New Hire

<u>RESIGNATIONS/TERM.</u>	<u>POSITION/FACILITY</u>	<u>EFFECTIVE DATE</u>	<u>REASON</u>
Abate, Denise	Interventionist/Welby	06/10/2014	Resignation
Bench, Barbara Dee	School Director/Clayton	06/30/2014	Resignation
Ferreira, Natalia	Kindergarten/Clayton	06/10/2014	Resignation
Leon-Weber, Susana	ELL/GLA	06/10/2014	Resignation
Miller, Margaret	3 rd /Monterey	06/10/2014	Resignation

CERTIFIED REQUESTS

Anthony Bradley, Humanities Teacher at Clayton, is requesting a Family Medical Leave of Absence beginning May 22, 2014 through June 6, 2014.

Danice Korb, 6th grade Teacher at Clayton Partnership, is requesting to retire at the end of the 2013 – 2014 school year, and transition during the 2014-2015 school year.

SUBSTITUTE TEACHERS

ADDITIONS

DELETIONS

Besko, David
Starns, Lynda

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

GENERAL FUND

	Period* <u>May 1 - May 31</u>	Year to Date** <u>2013-2014</u>	Budget*** <u>2013-2014</u>
REVENUES			
Total Local Revenue	7,118,362	14,831,352	19,184,327
Total Intermediate Revenue	0	3,694	4,433
Total County Revenue	0	0	0
Total State Revenue	3,351,444	38,647,334	41,710,866
Total Federal Revenue	75,410	541,285	1,077,656
Total Transfers	(360,750)	(3,001,349)	(2,651,350)
Total Loan Revenue	0	2,025,063	0
Total General Fund Revenue	<u>10,184,466</u>	<u>53,047,379</u>	<u>59,325,932</u>
EXPENDITURES			
Total Salaries	2,843,716	29,293,520	32,404,315
Total Benefits	761,212	7,972,390	9,264,058
Total Purchased Professional Services	259,291	1,278,788	6,663,336
Total Purchased Property Services	51,136	1,028,754	1,310,962
Total Other Purchased Services	1,314,465	12,325,619	1,314,857
Supplies & Materials	311,503	2,673,372	10,357,943
Property	21,310	72,717	139,790
Other Objects	290	57,162	76,588
Other Uses of Funds	0	25,063	26,500
Total General Fund Expenditures	<u>5,562,923</u>	<u>54,727,385</u>	<u>61,558,349</u>
Beginning Fund Balance		7,001,089	
Fund Balance Year to Date		5,741,620	

* Revenue and Expenditures for the month.

**Revenue and Expenditures from July 1, 2013

*** Based on Supplemental FY 2014 Budget

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

GENERAL FUND

	Percent of 2013-2014	Prior Year to Date 2012-2013	Percent of 2012-2013
REVENUES			
Total Local Revenue	77.31%	10,348,272	54.84%
Total Intermediate Revenue	83.33%	4,433	182.44%
Total County Revenue	0.00%	0	0.00%
Total State Revenue	92.66%	35,422,238	91.32%
Total Federal Revenue	50.23%	712,743	62.40%
Total Transfers	113.20%	(4,143,621)	65.66%
Total Loan Revenue	0.00%	0	0.00%
Total General Fund Revenue	<u>89.42%</u>	<u>42,344,065</u>	<u>80.67%</u>
EXPENDITURES			
Total Salaries	90.40%	27,094,088	90.11%
Total Benefits	86.06%	7,073,238	87.93%
Total Purchased Professional Services	19.19%	1,069,453	21.40%
Total Purchased Property Services	78.47%	901,180	71.04%
Total Other Purchased Services	937.41%	8,830,623	725.78%
Supplies & Materials	25.81%	2,108,331	26.61%
Property	52.02%	91,628	58.06%
Other Objects	74.64%	92,388	152.27%
Other Uses of Funds	94.58%	25,063	94.58%
Total General Fund Expenditures	<u>88.90%</u>	<u>47,285,993</u>	<u>87.96%</u>

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

OTHER FUNDS

	Period* <u>May 1 - May 31</u>	Year to Date** <u>2013-2014</u>	Budget*** <u>2013-2014</u>
REVENUES			
CPP/Preschool Fund	14,524	1,383,078	1,400,275
Governmental Grants Fund	169,402	1,883,422	3,057,564
Capital Reserve Fund	350,000	2,648,083	2,517,269
Insurance Reserve Fund	0	340,061	340,070
Bond Redemption Fund	1,833,624	9,390,144	10,478,938
Food Service Fund	23,896	1,925,581	1,906,731
Building Fund	0	0	0
Total Revenue, Other Funds	<u>2,391,446</u>	<u>17,570,369</u>	<u>19,700,847</u>
EXPENDITURES			
CPP/Preschool Fund	116,022	1,224,884	1,455,073
Governmental Grants Fund	287,397	2,233,486	3,057,564
Capital Reserve Fund	216,332	2,616,436	3,322,118
Insurance Reserve Fund	922	446,622	503,147
Bond Redemption Fund	867,475	9,042,403	12,669,198
Food Service Fund	147,691	1,878,126	2,588,356
Building Fund	0	1,003,516	1,410,780
Total Expenditures, Other Funds	<u>1,635,839</u>	<u>18,445,473</u>	<u>25,006,236</u>

* Revenue and Expenditures for the month.

**Revenue and Expenditures from July 1, 2013

*** Based on Supplemental FY 2014 Budget

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

OTHER FUNDS

	Percent of 2013-2014	Prior Year to Date 2012-2013	Percent of 2012-2013
REVENUES			
CPP/Preschool Fund	98.77%	1,322,509	100.40%
Governmental Grants Fund	61.60%	2,409,171	66.11%
Capital Reserve Fund	105.20%	2,402,086	106.33%
Insurance Reserve Fund	100.00%	541,541	100.05%
Bond Redemption Fund	89.61%	1,593,314	52.45%
Food Service Fund	100.99%	1,316,654	58.58%
Buidling Fund	0.00%	876,518	119.70%
Total Revenue, Other Funds	<u>89.19%</u>	<u>10,461,794</u>	<u>75.92%</u>
EXPENDITURES			
CPP/Preschool Fund	84.18%	1,252,752	91.40%
Governmental Grants Fund	73.05%	2,825,059	77.52%
Capital Reserve Fund	78.76%	1,822,442	66.71%
Insurance Reserve Fund	88.77%	434,790	73.63%
Bond Redemption Fund	71.37%	2,950,691	59.66%
Food Service Fund	72.56%	1,900,310	78.30%
Building Fund	71.13%	15,978,189	64.30%
Total Expenditures, Other Funds	<u>73.76%</u>	<u>27,164,233</u>	<u>66.97%</u>

CONNECTIONS ACADEMY

	<u>Period*</u> <u>Jul-Sep</u>	<u>Period*</u> <u>Oct-Dec</u>	<u>Period*</u> <u>Jan-Mar</u>	<u>Year to Date**</u> <u>2013-2014</u>	<u>Budget</u> <u>2013-2014</u>	<u>Percent of</u> <u>2013-2014</u>
Beginning Fund Balance	-	392,011	-	-	-	-
REVENUES						
Per Pupil Funding	2,826,162	3,023,843	3,440,133	9,290,138	12,819,596	72.47%
READ Act Funding	-	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	36,662	98,104	145,620	67.37%
Misc Rev	-	-	-	-	-	0.00%
Total Revenue	<u>2,847,787</u>	<u>3,273,675</u>	<u>3,476,795</u>	<u>9,598,257</u>	<u>13,196,025</u>	<u>72.74%</u>
EXPENDITURES						
Instructional						
Salaries/Benefits	530,873	865,470	880,710	2,277,053	3,023,579	75.31%
Purchased Services	79,566	174,198	146,069	399,833	486,700	82.15%
Supplies & Materials	1,204,975	2,139,219	1,965,435	5,309,629	7,027,975	75.55%
Equipment	-	-	-	-	-	0.00%
Other	-	-	-	-	-	0.00%
Total Instructional	<u>1,815,414</u>	<u>3,178,887</u>	<u>2,992,214</u>	<u>7,986,515</u>	<u>10,538,254</u>	<u>75.79%</u>
Support						
Salary and Benefits	165,217	177,390	191,109	533,717	729,472	73.16%
Purchased Services	471,529	304,920	283,955	1,060,404	1,914,091	55.40%
Supplies and Materials	3,446	3,679	9,467	16,591	12,949	128.13%
Equipment	-	-	-	-	-	0.00%
Other	170	810	50	1,030	1,259	81.81%
Total Support	<u>640,362</u>	<u>486,799</u>	<u>484,581</u>	<u>1,611,742</u>	<u>2,657,771</u>	<u>60.64%</u>
Total Expenditures	<u>2,455,776</u>	<u>3,665,686</u>	<u>3,476,795</u>	<u>9,598,257</u>	<u>13,196,025</u>	<u>72.74%</u>
Fund Balance to date	392,011	-	-	-	-	

Period Ending 05/31/14

Account Period 11

Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 10	GENERAL FUND				
10-000-00-0000-8101-000-0000-00-4	Cash-US Bank	9,188,691.89	6,817,291.45	1,353,092.94	10,541,784.83
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	-2,220,809.47	-2,355,987.04	-2,220,809.47
10-000-00-0000-8103-000-0000-01-4	Petty Cash-SKV Academy	400.00	.00	200.00	600.00
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	300.00	500.00
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	200.00	400.00
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	200.00	500.00
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	300.00	600.00
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	200.00	800.00
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	150.00	250.00
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	-150.00	350.00
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	-800.00	.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	31,278.79	-12,798.27	868,057.52
10-000-00-0000-8111-000-0000-04-4	US Bank COPS Reserve	.00	.00	420,537.50	420,537.50
10-000-00-0000-8111-000-0000-08-4	Wells Fargo TAN Loan	.00	.00	.00	.00
10-000-00-0000-8103-000-0000-37-4	NVYAS Petty Cash	200.00	.00	100.00	300.00

Period Ending 05/31/14

Account Period 11

Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 10	GENERAL FUND				
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	-948.50	-4,574.29	38,583.21
10-000-00-0000-8153-000-0000-02-4	Accounts Receivable-Retired	9,454.58	646.23	2,449.10	11,903.68
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
10-000-00-0000-8103-000-0000-18-4	Petty Cash-Monterey Community	300.00	.00	200.00	500.00
10-000-00-0000-8153-000-0000-73-4	P-Card Receivable from ECPAC	.00	.00	4,371.91	4,371.91
10-000-00-0000-8153-000-0000-74-4	P-Card Receivable from Student Acts	.00	.00	1,496.42	1,496.42
10-000-95-0000-8142-000-4010-00-4	Consolidated Title I Receivable	373,522.00	75,410.00	95,552.00	469,074.00
10-000-95-0000-8142-000-4010-01-4	Title I A/R Neighboring Schools	.00	.00	4,945.00	4,945.00
10-000-95-0000-8142-000-4389-00-4	Consolidated Federal ARRA Receivable	.00	.00	.00	.00
10-519-00-0000-8141-000-0000-00-4	AFROTC Reimburseable A/R	.00	.00	2,010.07	2,010.07
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	4,153.10	53,076.07	49,996.33
10-000-00-0000-8132-000-0000-22-4	Due To/From Gov't Grants Fund	479,930.42	-89,537.71	-368,145.04	111,785.38
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	.00	.00
10-000-00-0000-8132-000-0000-51-4	Due To/From Food Service Fund	832.20	-6,701.90	100,644.70	101,476.90
Total Assets		12,084,234.21	4,610,781.99	-1,701,606.81	10,382,627.40

Period Ending 05/31/14

Account Period 11

Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 10	GENERAL FUND				
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	.00	.00
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	1,496.65	-26,210.58	-14,608.59
10-000-00-0000-7471-000-0000-06-4	Payable-Disab Adm/Class	.00	.00	.00	.00
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	.00	.00	.00
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	.00	.00	.00
10-000-00-0000-7471-000-0000-11-4	Payable-Pace Dues	.00	.00	.00	.00
10-000-00-0000-7471-000-0000-12-4	Payable-Group Life	.00	.00	.00	.00
10-000-00-0000-7471-000-0000-13-4	Payable-Tax Sheltered Annuities	97.84	.00	-93.53	4.31
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	.00	.00	.00
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	.00	.00	.00
10-000-00-0000-7471-000-0000-20-4	Payable-Cancer Care	-37.17	.00	.00	-37.17
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	400.00	100.57	534.84
10-000-00-0000-7471-000-0000-23-4	Payable-Dental	.00	-17,565.84	-145,934.33	-145,934.33
10-000-00-0000-7471-000-0000-24-4	Payable-Vision-VSP	80.20	23.73	24.13	104.33
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 Foundation	.00	.00	.00	.00
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	.00	.00	-2.55
10-000-00-0000-7471-000-0000-30-4	AFLAC - FSA	15,947.51	-4,160.98	-44,457.96	-28,510.45
10-000-00-0000-7471-000-0000-31-4	Payable-Dependant Care & Health FSAs	-15,799.68	4,160.98	44,457.96	28,658.28

Period Ending 05/31/14

Account Period 11

Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 10	GENERAL FUND				
10-000-00-0000-7471-000-0000-32-4	Alternative License	.00	495.84	-1,487.44	-1,487.44
10-000-00-0000-7471-000-0000-33-4	Preschool & Daycare Tutition	.00	5,816.82	5,816.82	5,816.82
10-000-00-0000-7481-000-0000-00-4	Deferred Revenue	412,491.00	.00	.00	412,491.00
10-661-00-0000-7421-000-0000-00-4	Great Colorado Payback Payable	.00	-648.54	.00	.00
10-000-95-0000-7482-000-4010-00-4	Title I Deferred Revenue	.00	.00	.00	.00
	Total Liabilities	5,083,144.98	-10,761.61	-442,137.97	4,641,007.01
10-000-00-0000-6720-000-0000-00-4	Restricted for Debt Service	.00	.00	420,537.50	420,537.50
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	-692,379.30	-2,232,417.00
10-000-00-0000-6770-000-0000-00-4	Unassigned fund balance	2,751,659.23	.00	.00	2,751,659.23
	Total Equity	5,461,051.53	.00	-271,841.80	5,189,209.73
10-000-00-0000-6780-000-0000-00-4	Estimated Revenues	-56,841,396.00	.00	-2,484,536.00	-59,325,932.00
10-000-00-0000-6781-000-0000-00-4	Revenue Control	.00	10,184,466.15	53,047,378.86	53,047,378.86
10-000-00-0000-6782-000-0000-00-4	Appropriations	58,381,433.70	.00	3,176,915.30	61,558,349.00
10-000-00-0000-6783-000-0000-00-4	Expenditure Control	.00	-5,562,922.55	-54,727,385.20	-54,727,385.20
10-000-00-0000-6784-000-0000-00-4	Encumbrance Control	.00	100,927.82	-279,793.20	-279,793.20
10-000-00-0000-6753-000-0000-00-4	Reserve for Encumbrances	.00	-100,927.82	279,793.20	279,793.20
	Total Controls	1,540,037.70	4,621,543.60	-987,627.04	552,410.66
	Total Equity and Control	7,001,089.23	4,621,543.60	-1,259,468.84	5,741,620.39
	Total Liabilities and Equity	12,084,234.21	4,610,781.99	-1,701,606.81	10,382,627.40
	Other Sources/Uses	.00	.00	.00	.00

*Fund is in Balance .00

Period Ending 05/31/14

Account Period 11

Balance Sheet Summary

FJBAS01A

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

Period Ending 05/31/14

Account Period 11

Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 18	INSURANCE RESERVE FUND				
18-000-00-0000-8101-000-0000-00-4	Cash-North Valley Bank	47,582.13	-922.40	-7,290.17	40,291.96
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	.00	-99,270.68	16,223.84
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
Total Assets		163,076.65	-922.40	-106,560.85	56,515.80

Period Ending 05/31/14

Account Period 11

Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 18	INSURANCE RESERVE FUND				
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
	Total Liabilities	.00	.00	.00	.00
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	-27,861.00	-163,077.00
18-000-00-0000-6726-000-0000-00-4	Restricted fund balance	163,076.65	.00	.00	163,076.65
	Total Equity	27,860.65	.00	-27,861.00	-.35
18-000-00-0000-6780-000-0000-00-4	Estimated Revenues	-340,000.00	.00	-70.00	-340,070.00
18-000-00-0000-6781-000-0000-00-4	Revenue Control	.00	.00	340,061.04	340,061.04
18-000-00-0000-6782-000-0000-00-4	Appropriations	475,216.00	.00	27,931.00	503,147.00
18-000-00-0000-6783-000-0000-00-4	Expenditure Control	.00	-922.40	-446,621.89	-446,621.89
18-000-00-0000-6784-000-0000-00-4	Encumbrance Control	.00	1,198.26	-5,517.85	-5,517.85
18-000-00-0000-6753-000-0000-00-4	Reserve for Encumbrances	.00	-1,198.26	5,517.85	5,517.85
	Total Controls	135,216.00	-922.40	-78,699.85	56,516.15
	Total Equity and Control	163,076.65	-922.40	-106,560.85	56,515.80
	Total Liabilities and Equity	163,076.65	-922.40	-106,560.85	56,515.80
	Other Sources/Uses	.00	.00	.00	.00
*Fund is in Balance		.00			

Period Ending 05/31/14

Account Period 11

Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 19	C.P.P.				
19-000-00-0000-8101-000-0000-02-4	CPP Cash NVB	368,555.01	-97,344.40	81,016.12	449,571.13
19-000-00-0000-8101-000-0000-03-4	Cash-CPP	-135,835.19	.00	135,835.19	.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	-4,153.10	-53,076.07	-49,996.33
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
Total Assets		244,260.12	-101,497.50	155,314.68	399,574.80

Period Ending 05/31/14

Account Period 11

Balance Sheet Summary

FJBAS01A

	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 19	C.P.P.				
	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
	Total Liabilities	189,462.03	.00	-2,879.37	186,582.66
	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	-34,715.00	-54,798.00
	19-000-00-0000-6770-000-0000-00-4 Unreserved fund balance	.00	.00	.00	.00
	Total Equity	34,715.09	.00	-34,715.00	.09
	19-000-00-0000-6780-000-0000-00-4 Estimated Revenues	-1,440,275.00	.00	40,000.00	-1,400,275.00
	19-000-00-0000-6781-000-0000-00-4 Revenue Control	.00	14,524.49	1,383,077.94	1,383,077.94
	19-000-00-0000-6782-000-0000-00-4 Appropriations	1,460,358.00	.00	-5,285.00	1,455,073.00
	19-000-00-0000-6783-000-0000-00-4 Expenditure Control	.00	-116,021.99	-1,224,883.89	-1,224,883.89
	19-000-00-0000-6784-000-0000-00-4 Encumbrance Control	.00	-24,617.02	-26,183.76	-26,183.76
	19-000-00-0000-6753-000-0000-00-4 Reserve for Encumbrances	.00	24,617.02	26,183.76	26,183.76
	Total Controls	20,083.00	-101,497.50	192,909.05	212,992.05
	Total Equity and Control	54,798.09	-101,497.50	158,194.05	212,992.14
	Total Liabilities and Equity	244,260.12	-101,497.50	155,314.68	399,574.80
	Other Sources/Uses	.00	.00	.00	.00

*Fund is in Balance .00

Period Ending 05/31/14

Account Period 11

Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 22	Governmental Designated-Purpose Grant Fd				
22-000-00-0000-8101-000-0000-00-4	Cash-North Valley Bank	45,260.89	-336,934.99	195,939.24	241,200.13
22-000-00-0000-8111-000-0000-01-4	Investment-ColoTrust	260,918.16	.00	-252,089.82	8,828.34
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 Receivable	.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	.00	-76,838.00	-246.00
22-000-00-0000-8142-000-5377-00-4	Tiered Intervention A/R	149,142.00	53,160.00	-37,061.00	112,081.00
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	10,928.00	-43,776.00	25,442.00
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	790.00	-20,535.00	789.97
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 Reallocation	.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	9,073.00	-27,927.00	24,136.00
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

Period Ending 05/31/14

Account Period 11

Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 22	Government Designated-Purpose Grant Fd				
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	12,772.00	8,678.00	8,678.00
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	-32,654.00	-20,223.00
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
22-152-00-0000-8142-000-0127-00-4	Adams Cty Open Space 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	.00	-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	89,537.71	368,145.04	-111,785.38
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	42,679.00	42,679.00	42,679.00
Total Assets		585,663.51	-117,995.28	-452,201.54	133,461.97

Period Ending 05/31/14

Account Period 11

Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 22	Governmental Designated-Purpose Grant Fd				
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	.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

Period Ending 05/31/14

Account Period 11

Balance Sheet Summary

FJBAS01A

	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 22	Governmental Designated-Purpose Grant Fd				
	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 Rev	.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	.00	-57,640.67	.00
	22-580-00-0000-7482-000-5010-00-4 Deferred Revenue	.00	.00	.00	.00
	Total Liabilities	585,663.51	.00	-102,138.04	483,525.47
	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
	Total Equity	.00	.00	.00	.00
	22-000-00-0000-6780-000-0000-00-4 Estimated Revenues	-2,835,777.00	.00	-221,786.63	-3,057,563.63
	22-000-00-0000-6781-000-0000-00-4 Revenue Control	.00	169,402.00	1,883,422.14	1,883,422.14
	22-000-00-0000-6782-000-0000-00-4 Appropriations	2,835,777.00	.00	221,786.63	3,057,563.63
	22-000-00-0000-6783-000-0000-00-4 Expenditure Control	.00	-287,397.28	-2,233,485.64	-2,233,485.64
	22-000-00-0000-6784-000-0000-00-4 Encumbrance Control	.00	37,226.33	-196,934.43	-196,934.43
	22-000-00-0000-6753-000-0000-00-4 Reserve for Encumbrances	.00	-37,226.33	196,934.43	196,934.43
	Total Controls	.00	-117,995.28	-350,063.50	-350,063.50
	Total Equity and Control	.00	-117,995.28	-350,063.50	-350,063.50
	Total Liabilities and Equity	585,663.51	-117,995.28	-452,201.54	133,461.97

Period Ending 05/31/14

Account Period 11

Balance Sheet Summary

FJBAS01A

<u>Account No/Description</u>		<u>Beginning Balance</u>	<u>Current Balance</u>	<u>YTD Balance</u>	<u>Ending Balance</u>
Fund 22	Governmtl Designated-Purpose Grant Fd				
	Other Sources/Uses	.00	.00	.00	.00
	*Fund is in Balance	.00			

Period Ending 05/31/14

Account Period 11

Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 31	Bond Redemption Fund				
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	.00	-923,296.12	-250.00
31-000-00-0000-8111-000-0000-07-4	US Bank Custodial Account	1,161,753.18	966,148.95	1,405,346.60	2,567,099.78
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
	Total Assets	2,266,688.51	966,148.95	347,740.27	2,614,428.78

Period Ending 05/31/14

Account Period 11

Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 31	Bond Redemption Fund				
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
	Total Liabilities	76,429.00	.00	.00	76,429.00
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	-145,281.00	-2,190,260.00
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
	Total Equity	145,280.51	.00	-145,281.00	-.49
31-000-00-0000-6780-000-0000-00-4	Estimated Revenues	-3,148,507.00	.00	-7,330,431.00	-10,478,938.00
31-000-00-0000-6781-000-0000-00-4	Revenue Control	.00	1,833,623.85	9,390,143.51	9,390,143.51
31-000-00-0000-6782-000-0000-00-4	Appropriations	5,193,486.00	.00	7,475,712.00	12,669,198.00
31-000-00-0000-6783-000-0000-00-4	Expenditure Control	.00	-867,474.90	-9,042,403.24	-9,042,403.24
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
	Total Controls	2,044,979.00	966,148.95	493,021.27	2,538,000.27
	Total Equity and Control	2,190,259.51	966,148.95	347,740.27	2,537,999.78
	Total Liabilities and Equity	2,266,688.51	966,148.95	347,740.27	2,614,428.78
	Other Sources/Uses	.00	.00	.00	.00

*Fund is in Balance .00

Period Ending 05/31/14

Account Period 11

Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 41	Building Fund				
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
Total Assets		1,410,779.56	.00	-1,003,515.85	407,263.71

Period Ending 05/31/14

Account Period 11

Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 41	Building Fund				
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
	Total Liabilities	.00	.00	.00	.00
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
	Total Equity	1,410,779.56	.00	-1,410,780.00	-.44
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
	Total Controls	.00	.00	407,264.15	407,264.15
	Total Equity and Control	1,410,779.56	.00	-1,003,515.85	407,263.71
	Total Liabilities and Equity	1,410,779.56	.00	-1,003,515.85	407,263.71
	Other Sources/Uses	.00	.00	.00	.00
*Fund is in Balance		.00			

Period Ending 05/31/14

Account Period 11

Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 43	CAPITAL RESERVE FUND				
43-000-00-0000-8101-000-0000-00-4	Cash-North Valley Bank	309,221.11	-12,685.39	-186,676.48	122,544.63
43-000-00-0000-8111-000-0000-01-4	Investment-ColoTrust	202,632.52	146,353.71	181,107.47	383,739.99
43-000-00-0000-8111-000-0000-02-4	Investment-US Bank Debt Svc Reserve I	420,537.50	.00	-420,537.50	.00
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	.00	.00	.00
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 Expenses	.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	.00	.00
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
Total Assets		957,446.40	133,668.32	-451,161.78	506,284.62

Period Ending 05/31/14

Account Period 11

Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 43	CAPITAL RESERVE FUND				
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
	Total Liabilities	152,597.89	.00	-62,270.79	90,327.10
43-000-00-0000-6726-000-0000-00-4	Reserved fund balance	804,848.51	.00	-420,537.50	384,311.01
43-000-00-0000-6775-000-0000-00-4	Budgeted Fund Balance	-700,101.00	.00	-104,748.00	-804,849.00
43-000-00-0000-6770-000-0000-00-4	Unreserved fund balance	.00	.00	.00	.00
	Total Equity	104,747.51	.00	-525,285.50	-420,537.99
43-000-00-0000-6780-000-0000-00-4	Estimated Revenues	-1,251,850.00	.00	-1,265,419.00	-2,517,269.00
43-000-00-0000-6781-000-0000-00-4	Revenue Control	.00	350,000.00	2,648,082.55	2,648,082.55
43-000-00-0000-6782-000-0000-00-4	Appropriations	1,951,951.00	.00	1,370,167.00	3,322,118.00
43-000-00-0000-6783-000-0000-00-4	Expenditure Control	.00	-216,331.68	-2,616,436.04	-2,616,436.04
43-000-00-0000-6784-000-0000-00-4	Encumbrance Control	.00	-156,100.83	-168,519.24	-168,519.24
43-000-00-0000-6753-000-0000-00-4	Reserve for Encumbrances	.00	156,100.83	168,519.24	168,519.24
	Total Controls	700,101.00	133,668.32	136,394.51	836,495.51
	Total Equity and Control	804,848.51	133,668.32	-388,890.99	415,957.52
	Total Liabilities and Equity	957,446.40	133,668.32	-451,161.78	506,284.62
	Other Sources/Uses	.00	.00	.00	.00
*Fund is in Balance		.00			

Period Ending 05/31/14

Account Period 11

Balance Sheet Summary

FJBAS01A

	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 51	Nutrition Service Fund				
	51-000-00-0000-8101-000-0000-00-4 Cash-North Valley Bank	1,325,108.10	226,728.72	12,897.62	1,338,005.72
	51-000-00-0000-8101-000-0000-01-4 Cash-North Valley Bank School Passpo	62,026.50	.00	28,313.15	90,339.65
	51-000-00-0000-8103-000-0000-00-4 Petty Cash	.00	60.00	440.00	440.00
	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	.00	251.80	261,692.08
	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
	51-000-00-0000-8231-000-0000-00-4 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	.00	14,876.16	571,978.00
	51-111-00-0000-8171-000-0000-00-4 BH Inventory	.00	.00	.00	.00
	51-111-00-0000-8171-000-0000-01-4 BH Food Inventory	1,314.51	4,390.97	36,903.46	38,217.97
	51-111-00-0000-8171-000-0000-02-4 BH Non Food Inventory	311.38	.00	-954.42	-643.04
	51-112-00-0000-8171-000-0000-00-4 CLAY Inventory	.00	.00	.00	.00
	51-112-00-0000-8171-000-0000-01-4 CLAY Food Inventory	3,166.44	4,868.38	27,067.70	30,234.14
	51-112-00-0000-8171-000-0000-02-4 CLAY Non Food Inventory	1,214.62	.00	371.10	1,585.72
	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	3,558.91	31,724.69	34,517.35
	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	4,560.30	27,595.51	30,167.23
	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	3,086.14	29,950.94	31,680.31
	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	2,437.16	25,106.86	26,118.64
	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
	51-155-00-0000-8153-000-0000-00-4 Explore Accounts Receivable	.00	.00	.00	.00

Period Ending 05/31/14

Account Period 11

Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 51	Nutrition Service Fund				
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	DNU MELC Inventory	.00	.00	.00	.00
51-181-00-0000-8171-000-0000-01-4	DNU MELC Food Inventory	1,274.92	.00	5,029.95	6,304.87
51-181-00-0000-8171-000-0000-02-4	DNU MELC Non Food Inventory	359.80	.00	-88.59	271.21
51-220-00-0000-8171-000-0000-00-4	DNU JD Inventory	.00	.00	.00	.00
51-220-00-0000-8171-000-0000-01-4	DNU JD Food Inventory	.00	.00	.00	.00
51-220-00-0000-8171-000-0000-02-4	DNU JD Non Food Inventory	.00	.00	.00	.00
51-221-00-0000-8171-000-0000-00-4	DNU YK Inventory	.00	.00	.00	.00
51-221-00-0000-8171-000-0000-01-4	DNU YK Food Inventory	.00	.00	.00	.00
51-221-00-0000-8171-000-0000-02-4	DNU 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	DNU SKV Inventory	.00	.00	.00	.00
51-301-00-0000-8171-000-0000-01-4	DNU SKV Food Inventory	.00	.00	.00	.00
51-301-00-0000-8171-000-0000-02-4	DNU 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	5,371.27	40,077.65	45,261.99
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	3,915.26	31,292.66	34,879.07
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	13,190.60	35,715.24	37,626.00
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	2,997.82	23,737.97	26,366.62
51-512-00-0000-8171-000-0000-02-4	GLA Non Food Inventory	694.83	.00	469.96	1,164.79
51-759-00-0000-8171-000-0000-04-4	Commodity Received from Federal Govt	.00	.00	.00	.00
51-759-00-0000-8171-000-0000-05-4	Prior Years Inventory Adjustment	.00	.00	.00	.00
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	-1,915.50	-1,106.70	72.50
51-000-00-0000-8142-000-3169-00-4	Child Nutrition Lunch A/R	1,058.70	-1,895.20	-1,131.20	-72.50
51-000-00-0000-8142-000-4553-00-4	Federal School Breakfast A/R	58,442.95	-77,745.55	-46,864.99	11,577.96

Period Ending 05/31/14

Account Period 11

Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 51	Nutrition Service Fund				
51-000-00-0000-8142-000-4555-00-4	Federal School Lunch A/R	157,734.94	-292,282.55	-169,312.28	-11,577.34
51-000-00-0000-8142-000-4555-01-4	Federal Snack A/R	241.80	-2,244.00	-467.40	-225.60
51-000-00-0000-8142-000-4556-00-4	Special Milk Program A/R	55.21	-1,523.02	-639.88	-584.67
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
51-000-00-0000-8232-000-0000-00-4	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	4,384.78	15,748.45	17,938.92
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
51-331-00-0000-8171-000-0000-00-4	Catering Inventory	.00	.00	169.85	169.85
51-331-00-0000-8171-000-0000-01-4	Catering Food Inventory	3,903.88	2,562.48	9,654.93	13,558.81
51-331-00-0000-8171-000-0000-02-4	Catering Non Food Inventory	699.26	.00	3,644.61	4,343.87
51-740-00-0000-8153-000-0000-00-4	Catering Accounts Receivable	1,124.20	.00	-1,254.82	-130.62
51-759-00-0000-8171-000-0000-01-4	Food Inventory	46,507.56	4,933.95	30,471.85	76,979.41
51-759-00-0000-8171-000-0000-02-4	Non Food Inventory	13,573.39	2,781.66	20,070.64	33,644.03
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	6,701.90	-100,644.70	-101,476.90
51-000-00-0000-8132-000-0000-22-4	Due To/From Government Grant	.00	-42,679.00	-42,679.00	-42,679.00
	Total Assets	2,468,476.90	-123,754.52	43,999.94	2,512,476.84

Period Ending 05/31/14

Account Period 11

Balance Sheet Summary

FJBAS01A

	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 51	Nutrition Service Fund				
	51-000-00-0000-7421-000-0000-00-4 Accounts Payable	.00	.00	.00	.00
	51-000-00-0000-7401-000-0000-00-4 Advance from General Fund	.00	.00	.00	.00
	51-000-00-0000-7421-000-0000-01-4 Accounts Payable-Prior Yrs	3,412.38	.00	-3,495.57	-83.19
	51-000-00-0000-7461-000-0000-01-4 Accrued Salaries and Benefits	128,893.91	.00	.00	128,893.91
	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	34,768.30	.00	.00	34,768.30
	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
	Total Liabilities	169,957.65	.00	-3,495.57	166,462.08
	51-000-00-0000-6721-000-0000-01-4 Capital Contribution from Gen Fd	.00	.00	.00	.00
	51-000-00-0000-6721-000-0000-02-4 Capital Contribution from Cap Res Fd	.00	.00	.00	.00
	51-000-00-0000-6790-000-0000-41-4 Contributed Capital from Bldg Fund	459,841.32	.00	.00	459,841.32
	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	-681,624.80	-681,624.80
	51-000-00-0000-6792-000-0000-00-4 Unreserved fund balance	1,838,677.93	.00	.00	1,838,677.93
	Total Equity	2,298,519.25	.00	-681,624.80	1,616,894.45

Period Ending 05/31/14

Account Period 11

Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 51	Nutrition Service Fund				
51-000-00-0000-6780-000-0000-00-4	Estimated Revenues	-2,540,051.97	.00	633,320.97	-1,906,731.00
51-000-00-0000-6781-000-0000-00-4	Revenue Control	.00	23,896.14	1,925,580.91	1,925,580.91
51-000-00-0000-6782-000-0000-00-4	Appropriations	2,540,051.97	.00	48,303.83	2,588,355.80
51-000-00-0000-6783-000-0000-00-4	Expenditure Control	.00	-147,691.34	-1,878,126.08	-1,878,126.08
51-000-00-0000-6784-000-0000-00-4	Encumbrance Control	.00	-4,629.01	-4,658.00	-4,658.00
51-000-00-0000-6753-000-0000-00-4	Reserve for Encumbrances	.00	4,629.01	4,658.00	4,658.00
51000000000678500000000004	Encumbrance for Balance	.00	40.68	40.68	40.68
	Total Controls	.00	-123,754.52	729,120.31	729,120.31
	Total Equity and Control	2,298,519.25	-123,754.52	47,495.51	2,346,014.76
	Total Liabilities and Equity	2,468,476.90	-123,754.52	43,999.94	2,512,476.84
	Other Sources/Uses	.00	.00	.00	.00
*Fund is in Balance		.00			

Memo

TO: Charlotte Ciano, Superintendent
FROM: Mike Crawford, Assistant Superintendent, Human Services
DATE: June 5, 2014

Policy: School Board Powers and Responsibilities, Policy BBA
Report Type: Decision Making
SUBJECT: Mapleton Education Association Negotiated Agreement

Policy Wording: Policy BBA: *School Board Powers and Responsibilities* (pending) states that the Board considers the following responsibilities of particular importance and, in those cases where action is required, reserves authority to take final action: To determine salary schedules, after consultation and discussion with the Superintendent or designee.

Policy Interpretation: This policy is interpreted as requiring District administration to seek Board approval of conditions contained in the Mapleton Education Association Negotiated Agreement.

Decision Requested: Administration is seeking approval for implementation of the Negotiated Agreement for 2014 – 2015 between Mapleton Education Association (MEA), representing certified employees, and the Mapleton Public Schools Board of Education.

Report

During May 2014, representatives of the MEA met with representatives of the Mapleton Board of Education to negotiate revisions to their Agreement, including salaries and benefits for the 2014-2015 school year. The following are highlights of the proposed changes recommended by all parties for Board approval:

Financial Changes

- Teachers will receive a raise in total compensation between 3.3% and 3.7% as follows:
 - The District will make an increased contribution to PERA equal to .5% of each employee's salary to comprise the required SAED (Supplemental Amortization Equalization Disbursement) on behalf of each employee.
 - Teacher salary increases will be 2.8%, 3.0%, or 3.2%, depending on each teacher's current salary. The lowest paid teachers will receive the highest percentage increase; the highest paid teachers will receive the lowest percent increase.
- The District contribution to health insurance coverage will remain the same at \$415.00 per month per employee. The 2% increase in the Kaiser HMO plan will be paid by employees.

Language Changes

- The teacher work year will consist of 188 days; 8 hours, average, per day. (All language regarding the 1450 hour work-year will be eliminated.)
- Language regarding lunchtimes and other non-student contact time has been revised and made consistent with the revised description of the teacher work year.
- *Association Leave* has been revised to clarify the purpose and to limit impact of leave on classrooms.
- *Negotiations Procedures* have been updated to reflect our current interest-based practices.
- The *Memorandum of Agreement* regarding Educator Effectiveness has been updated to describe how the District and MEA will collaborate on next steps toward implementing Senate Bill 10-191.
- The current Agreement will be effective through June 30, 2017, and will be considered for extension annually.

Memo

TO: Charlotte Ciano, Superintendent
FROM: Jackie Kapushion, Deputy Superintendent
DATE: June 5, 2014

POLICY: Authority and Duties of the Superintendent, Policy CBA
REPORT TYPE: Decision Making
SUBJECT: CONTRACT FOR SCHOOL RESOURCE OFFICER

Policy Wording: The Superintendent shall maintain a cooperative working relationship between the schools and the community and community agencies.

Decision Requested: District administration requests Board approval to renew the District's school resource officer agreement with the City of Thornton.

Report: The City of Thornton has proposed to renew the agreement for provision of a School Resource Officer for the Skyview Campus. Under the agreement, the City of Thornton and Mapleton would split the salary and benefits cost of one full-time police officer. The contract reflects a very small increase in cost from the FY 2014 agreement.

The SRO program has been in place for a number of years and is valued by school directors at the Skyview Campus. The City of Thornton and the District continue to work collaboratively to make sure this program ensures safe school environments and meets the needs of our school communities.

District administration has reviewed the scope of services and the contract cost and believes the arrangement is in the best interest of our students and community. It is recommended that the Board of Education approve the contract for School Resource Officer services for the Skyview Campus.

INTERGOVERNMENTAL AGREEMENT BETWEEN
THE CITY OF THORNTON AND MAPLETON PUBLIC SCHOOLS (ADAMS COUNTY
SCHOOL DISTRICT #1)
FOR A JOINT SCHOOL RESOURCE OFFICER PROGRAM

THIS AGREEMENT is made and entered into this ____ day of _____, 2014, by and between the CITY OF THORNTON, a Colorado Municipal Corporation, hereinafter referred to as "The City" and MAPLETON PUBLIC SCHOOLS(ADAMS COUNTY SCHOOL DISTRICT #1), hereinafter referred to as "District". The City and District may be referred to herein collectively as Parties or individually as Party.

WITNESSETH:

WHEREAS, the City, the local school districts operating within the City and the community are significantly impacted by the demands placed upon them to address incidents and situations directly or indirectly related to juveniles and the schools; and

WHEREAS, the problems of delinquency, alcohol and substance abuse, gang involvement and other youth related problems which negatively affect the community and the schools can best be addressed in a proactive and preventive manner; and

WHEREAS, the City and District have jointly developed a Joint School Resource Officer Program ("SRO Program") to provide a school-based approach to the development of a positive relationship between students and the police and the prevention of delinquency, alcohol and substance abuse and gang involvement by our community's young people; and

WHEREAS, such SRO Programs are recognized as being effective in the development of a positive relationship between the police and young people and in the prevention of delinquency.

NOW THEREFORE, FOR AND IN CONSIDERATION of the covenants and agreements below appearing, the parties agree as follows:

I.

SCOPE OF SERVICES

- A. The SRO Program shall assign City police officers as School Resource Officers to work with the administration, faculty and students of Skyview Main Campus, 8990 York Street, Thornton, Colorado, and shall perform functions including but not

limited to the following:

1. Assist in the prevention and control of crime, delinquency, truancy, and disorder on campus and, when students are involved, in areas directly adjacent to the school campus.
2. Conduct or assist in the investigation of offenses on campus and those off campus when a Skyview Main Campus student is suspected of being involved.
3. Provide presentations and available educational resources in the following areas; alcohol and substance abuse, criminal justice system orientation, delinquency prevention, graffiti prevention, gang involvement and community responsibility, for students, parents and other groups associated with Skyview Main Campus.
4. As requested by Skyview Main Campus staff, provide instructional resources for classroom presentations.
5. Enforce federal and state statutes and municipal ordinances as appropriate.
6. Appear in court and assist in prosecution and other judicial processes as appropriate.
7. Assist in the coordination of efforts of other enforcement agencies on campus.
8. Provide visible presence on campus.
9. Assist campus supervisors with appropriate monitoring and enforcement in the parking lot and other grounds of Skyview Main Campus.
10. Upon request of the Directors of Skyview Main Campus or their designees, consistent with this agreement, provide security at extracurricular activities such as athletic events and dances.
11. Contribute to the positive police school-community relations efforts, especially as these efforts relate to students and parents.
12. Assist Skyview Main Campus in the enhancement of their security.
13. Perform other duties as assigned by police department and/or Skyview Main Campus management, by mutual agreement.

II.

PROGRAM ADMINISTRATION

- A. Employment. The School Resource Officer shall be a commissioned police officer employed full-time (40 hours per week) by the Thornton Police Department. As such, the officer will be subject to the ordinances, policies, procedures, rules, regulations, directives and orders of the City and the Thornton Police Department. The officer also will comply with the policies and regulations of the District, to the extent that such policies and regulations are not in conflict with those of the City or are not in conflict with agreements herein contained.
- B. Salary. The District will pay a total of \$38,643.22 to the City in twelve equal monthly payments of \$3,220.27 payable on or before the last day of each successive month during the term of this Agreement for the purpose of compensating the City for 50% of the School Resource Officer's salary. The School Resource Officer will work overtime assignments such as after school or before school activities, athletic events, and special functions, subject to the approval of the Thornton Police Department and subject to a written request, e-mail or otherwise, and only by an authorized District representative. In addition, the District agrees to pay 100% of the School Resource Officers overtime salary at the rate established for such officer by the City and pursuant to the City of Thornton Personnel Code Sec. 54-82(a)(1) incorporated herein by this reference (attached) for attendance at all the assigned school's extracurricular activities and all other duties as set forth herein.
- C. Schedule. The School Resource Officer will work a schedule, consistent with City ordinances and be subject to the Fair Labor Standards Act. Except as otherwise provided in this agreement, during times when the Schools are in session, the School Resource Officer assigned will devote such officers full shift to the school calendar day, except for required duties such as, but not limited to, court appearances, mandatory meetings and specialized training related to the delivery of professional law enforcement services. During the school breaks or on other days when the school is not in session and the officer is not involved in assigned Skyview Main Campus related activities, the School Resource Officer, during the

officer's hours dedicated to the School District hereunder, will participate in police department or Skyview Main Campus training, take accumulated vacation, compensatory, or holiday time off or engage in prevention, enforcement and other activities as assigned by the Thornton Police Department which relate primarily to juveniles. In the event of an emergency as determined by the City's police chief, the School Resource Officer may be engaged to perform general police duties. If this occurs, the District will be credited for 50% of the officer's hourly salary rate for every hour of regularly scheduled school related duties from which the officer is diverted. The School Resource Officer will be required to attend in-service training conducted by the police department one day each month which will not be subject to the credit.

- D. Supervision. The School Resource Officer will be subject to the Thornton Police Department chain of command and the supervision of the assigned police supervisor(s). Day-to-day supervision will be by the Skyview Main Campus directors or their designees except when actions would be in conflict with City policies. The assigned police supervisor will be responsible for maintaining frequent contact with the directors and their management staff.
- E. Performance Appraisal. The School Resource Officers' performance will be evaluated consistent with City policy and procedures by the assigned police supervisor in conjunction with the Skyview Main Campus directors or their designees.
- F. Selection and Tenure. The School Resource Officer will be selected in a manner as mutually agreed by the City's police chief and the directors of Skyview Main Campus. Subject to funding, the officer will remain in this position for a period of time to be mutually decided by the City's police chief and the directors of Skyview Main Campus.
- G. Vehicle. As necessary to the duties of the position, and subject to availability, the School Resource Officer will be provided on-duty use of a Thornton Police Department vehicle.
- H. Liability Coverage. The City and District shall exchange evidence of insurance showing general liability coverage for District, and general liability and police

professional liability coverage of the City in the minimum amount of the Colorado Governmental Immunity Act for protection from claims for bodily injury, death, property damage or personal injury which may arise through the execution of this contract. Recipients of such evidence shall be the City's Risk Manager and the District's Superintendent. Such evidence shall be approved by each recipient prior to the commencement of this contract.

- I. Termination. This agreement may be terminated without cause by either the City or District upon 30 days written notice.
- J. Integration. This contract contains the entire agreement of the parties and no party has made any other prior agreements or representations or promises that are being relied upon by any other party, that are contrary to the terms of this agreement.
- K. Amendment. Amendment of this contract may be made only by written agreement and signed by all parties hereto.

III.

TERM OF CONTRACT

The term of this agreement shall be for one year beginning September 1, 2014, and ending August 31, 2015.

MAPLETON PUBLIC SCHOOLS
(ADAMS COUNTY SCHOOL DISTRICT #1)

Charlotte Ciano, Superintendent

Ken Winslow, Board President

CITY OF THORNTON

ATTEST:

Jack Ethredge, City Manager

Nancy Vincent, City Clerk

APPROVED AS TO LEGAL FORM:

Margaret Emerich, City Attorney

Memo

TO: Charlotte Ciano, Superintendent
FROM: Shae Martinez, Director of Business Services
DATE: June 10, 2014

POLICY: Budget Adoption Process, Policy DBG
REPORT TYPE: Decision Preparation
SUBJECT: FY 2015 Proposed Budget

Policy Wording: Before final adoption of the budget, a public hearing must be held. At the budget hearing, the Board will present and explain the proposed budget, inviting questions and discussion from the audience. If the budget is to be adopted at a future meeting, the date, time, and place of such meeting shall be entered in the minutes of the hearing.

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

Decision Requested: This information is presented for comment and review. Official adoption will be requested at the June 17, 2014, meeting of the Board of Education.

Colorado law governing school district budget policies and procedures requires that "the Proposed Budget shall be submitted to the board at least thirty days prior to the beginning of the next fiscal year" (22-44-108 (1)(c) C.R.S.). A copy of the Proposed Budget for fiscal year 2015 was delivered to the Mapleton Board of Education on May 27, 2014. The proposed appropriation for each fund is listed below:

General Fund	\$ 71,825,729
CPP Preschool Fund	\$1,551,743
Governmental Grants Fund	\$1,924,025
Capital Reserve Fund	\$1,759,605
Insurance Reserve Fund	\$501,852
Bond Redemption Fund	\$8,206,411
Food Service Fund	\$3,917,312
Total FY 2015 Budget Appropriation	\$89,686,677

A public hearing and presentation regarding the proposed budget will be held at tonight's meeting. Final adoption of the budget will be considered at the regularly scheduled Board meeting on June 17, 2014.

No board action is required at this time.



Mapleton Public Schools

FY 2015 Budget Presentation

A Special Thank You To:

- The Board of Education;
- Charlotte Ciano and the Executive Team;
- Members of the DAAC; and
- Michael Everest, Sarah Martinez, and the rest of the Finance team.



Budget Timeline FY 2015



- August, 2013 - District receives TCAP results and begins to identify areas in need of improvement and additional resources.
- October, 2013- District conducts official pupil count for FY 14.
- December, 2013- District begins pupil count projections for FY 15.
- January, 2014- District adopt Supplemental Budget based on updated pupil count data.
- January, 2014- District begins ending fund balance estimation.
- February, 2014- District calculates staffing and budget allocations for schools
- April, 2014- Budget workbooks distributed to budget managers.



Budget Timeline FY 2015



- April 15, 2014- Budget reviewed by DAAC.
- April 18, 2014- Budget workbooks due from managers.
- May, 2014- Negotiations with MEA.
- May, 2014- Budget compiled.
- May 27, 2014- Budget provided to Board for review.
- June 10, 2014- Budget presented to Board and public.
- June 17, 2014- Budget adopted by Board of Education.



Budgeting Process



- Estimate revenues for current year.
- Estimate expenditures for current year.
- Estimate revenues for coming year.
- Estimate expenditures for coming year.
- Calculate projected ending fund. balance for current year.
- This gives the District a starting point.



End of Year Revenue Projections for FY 14



- Pupil count for the core district increased by 135 FTE (2.3%)
- Connections Academy increased by 603 FTE (39.9%)
- Property taxes on track to be collected at about 98%



End of Year Expenditure Projections for FY 14



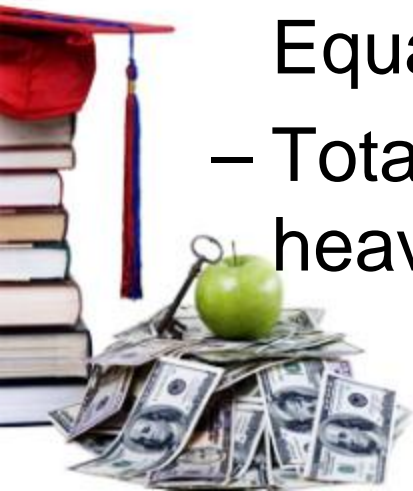
- Estimates indicate the District will be about \$800k below budgeted expenditures which has been anticipated for the FY 15 budget.
- Calculating end of year expenditures is formula driven with an exception for the normal “end of year spend-down.”



Revenue Projections for FY 15



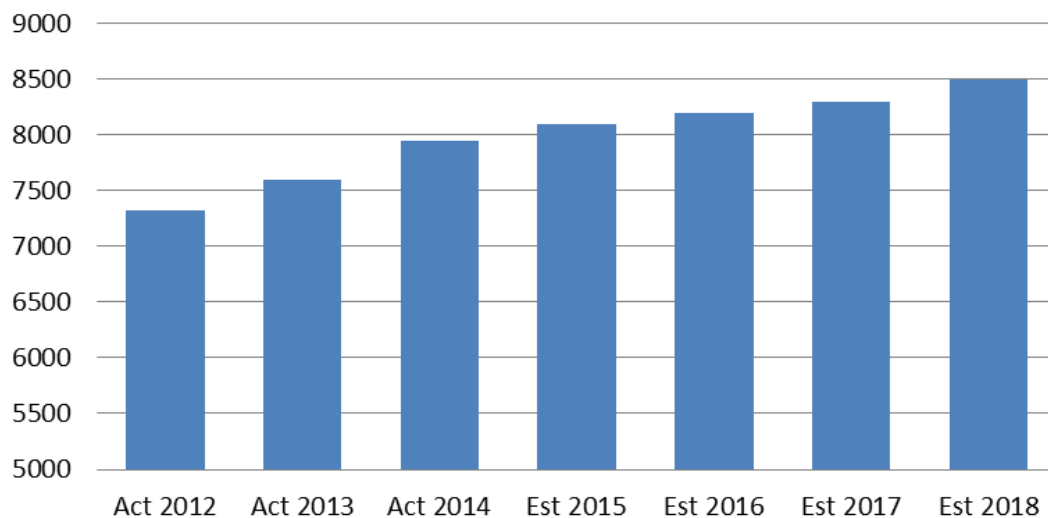
- Public School Finance Act
 - Funds all school district's in Colorado according to a funding formula.
 - Local share provides approximately 35% through property taxes.
 - State “back-fills” the remainder with State Equalization.
 - Total amount of State Equalization depends heavily on pupil count.



Enrollment Patterns



**Funded Pupil Count Projections
FY 2012 - 2018**



FY 15 General Fund Revenues



- Projecting up to 50 new FTE for primary district.
- Connections projecting 389 new FTE.
- Total FY 15 projected FTE is 8,379



We are growing!



FY 15 General Fund Revenue



- The Total Program amount the District receives from the state is based on many factors:
 - Base funding
 - Personnel costs factor
 - Cost of living factor
 - Size factor
 - At-risk
 - On-line



School Finance and Student Success Acts



- According to Amendment 23, funding will increase by the rate of inflation each year.
- Inflation is being estimated in CDE calculation at 2.8%.
- The School Finance Act also:
 - Added an additional 5,000 CPP slots
 - Increased READ Act funding by \$18 million dollars (Mapleton's funding will depend on eligible student count)
 - Added \$27.5 million dollars in ELL funding (Mapleton's funding will depend on eligible student count)
- In addition, the Student Success Act provides an additional \$110 million dollar buy down of the Negative Factor.
 - This provided Mapleton with an additional \$130 per pupil or about \$765k (excluding Connections Academy).



Total Program with Factors



- Mapleton's schools will be funded at \$7,242 per pupil and Connections Academy will be funded at \$6,410 per on-line pupil.
- Total Program through the Public School Finance Act will be \$58.6 million.
 - Of this amount, \$16 million will be for Connections Academy.



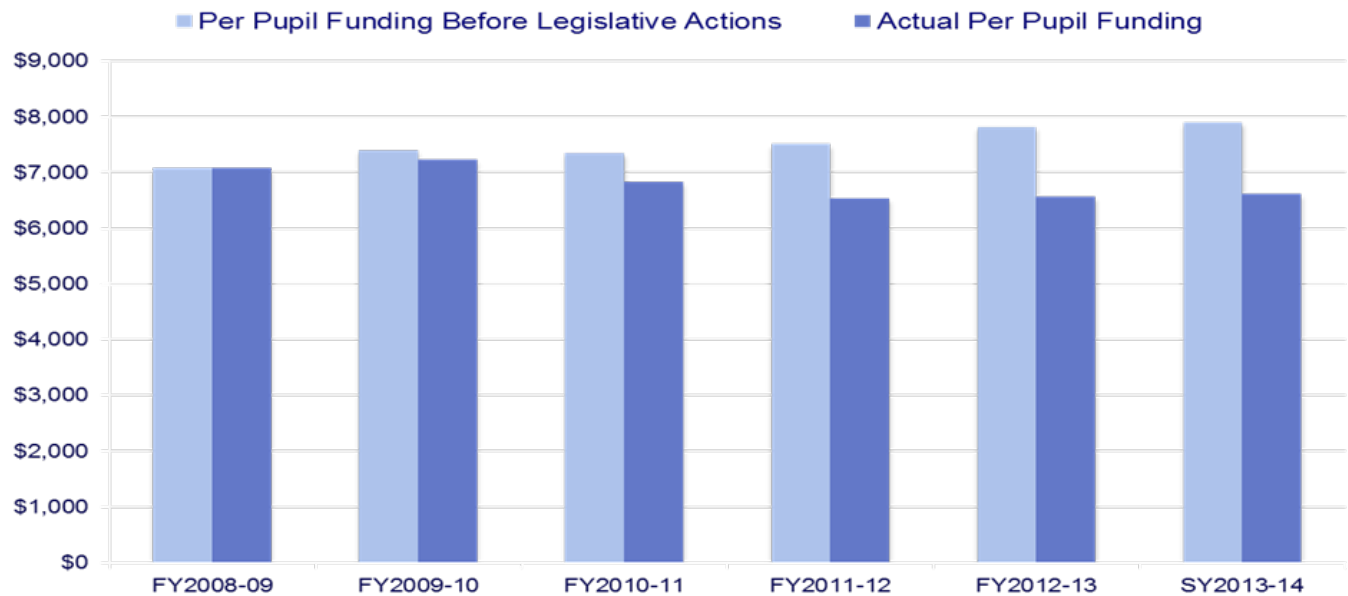
Negative Factor



- Beginning in FY 2010-11, state legislators identified a “loophole” in Amendment 23 and instituted a Negative Factor into the finance formula.
- For FY 15, the Negative Factor stands at 15.4% or approximately \$1,267 per pupil.
 - This is approximately \$10.6 million
- Since its inception in FY 2010-11, the Negative Factor has resulted in approximately \$36 million dollars in lost revenue to Mapleton.



History of the Negative Factor



Before Legislative Actions	\$7,084	\$7,412	\$7,357	\$7,515	\$7,828	\$7,909
Actual Per Pupil Funding	\$7,084	\$7,241	\$6,841	\$6,543	\$6,569	\$6,622



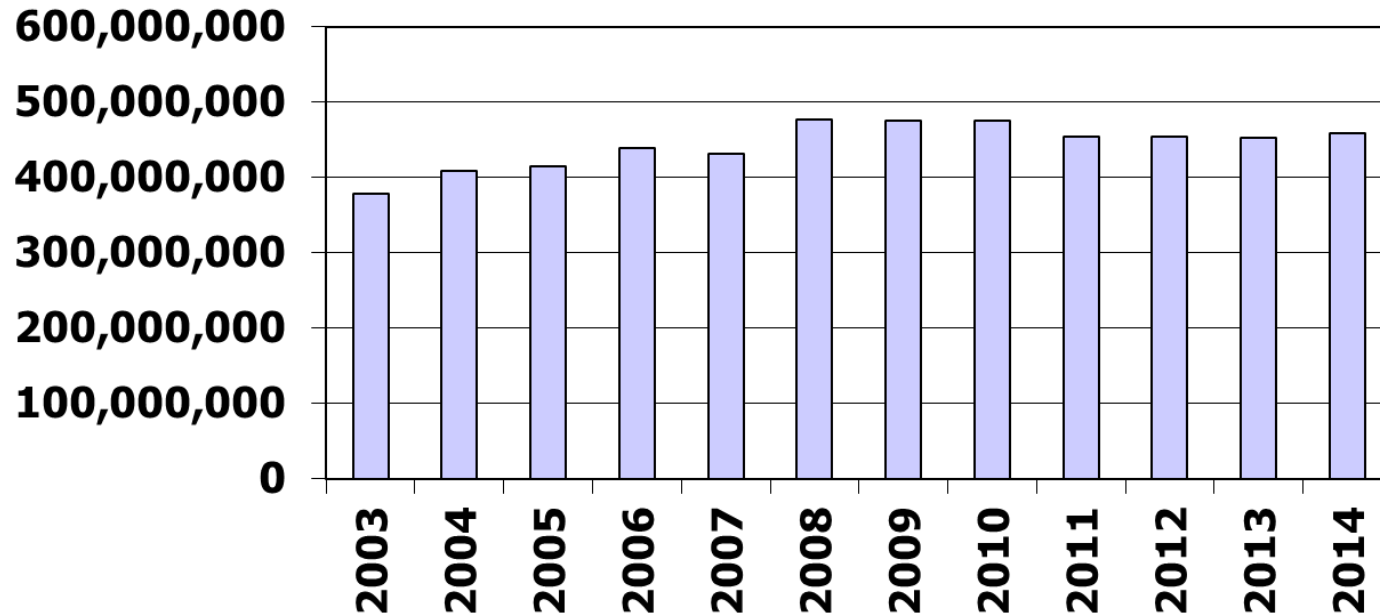
Property Taxes



- Local share of Total Program comes from property taxes.
- Property taxes are based on the mill levy multiplied by the assessed valuation.
- One mill of tax is the same as one-tenth of one percent.
- Assessed valuation is the value of property within a set boundary multiplied by an assessment rate. Currently the assessment ratio for residential is 7.96% and for commercial it is 29%.
- This means for every \$100,000 of residential actual value, the assessed value would be \$7,960 and each mill of tax would raise \$7.96.



District Assessed Valuation



Assessed Valuation



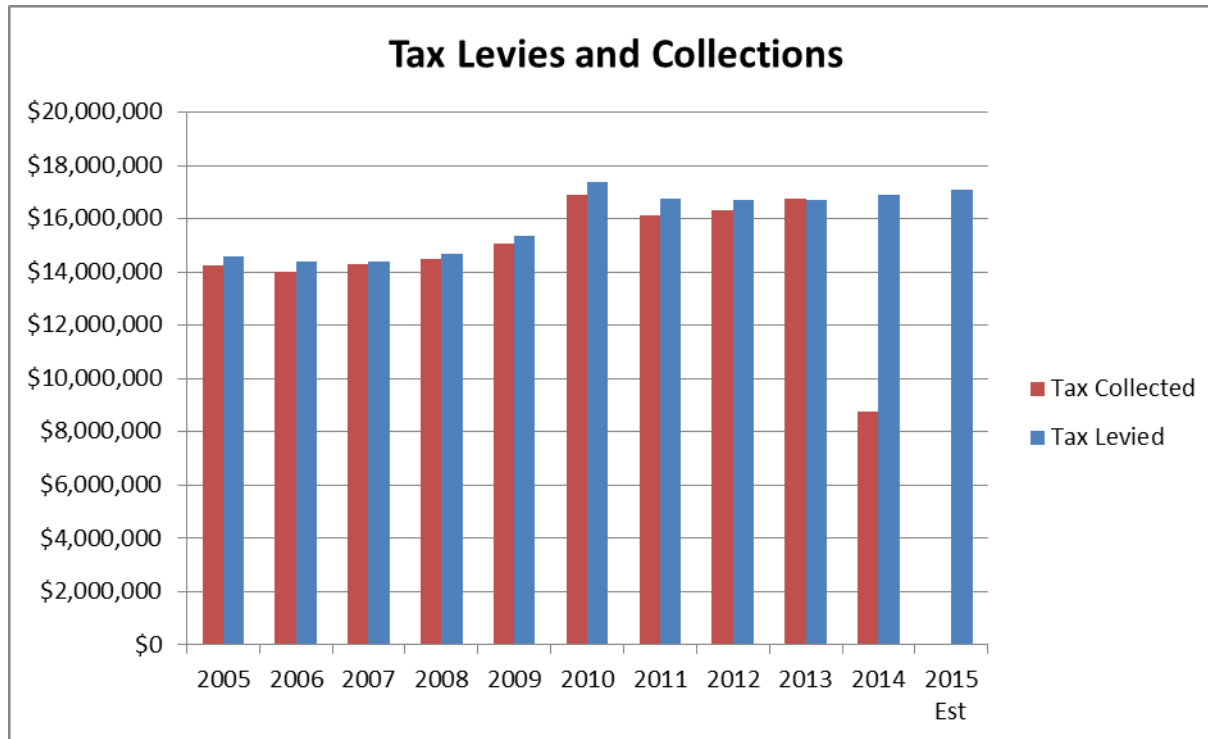
Property Tax Mill-Levy



- General Fund Mill Levy: 26.619
- Override Mill Levy: 10.179
- Bond Fund Mill Levy: 9.996
- Total Mill Levy for CY 2014: 46.794
- Last year's Mill Levy: 43.906
- Mill Levy is adjusted slightly to keep override at a fixed dollar amount and to keep in line with principal and interest payments on the bond fund.



Tax Collection Rate



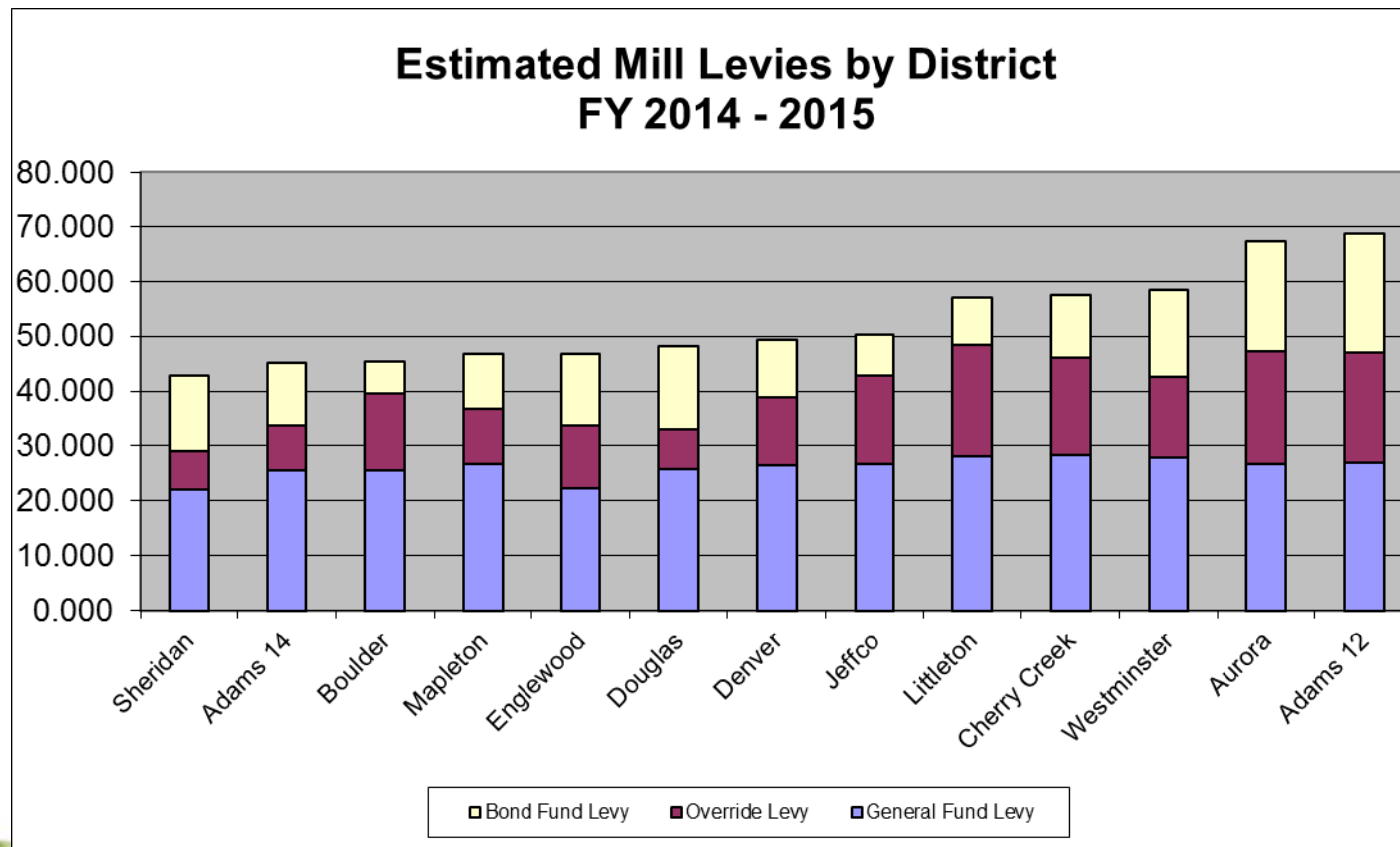
What Does This Mean for Taxpayers?



- Tax on \$100,000 of home value will be \$354.72/year or \$29.56 per month.
- Last year's figure: \$372.48/year or \$31.04 per month
- Bond costs taxpayers \$5.23 per month per \$100,000 of home value.
- This calculation is only for school district mill levies. Many other government entities levy mills such as cities, counties, fire district's, water district's, and libraries.



Mill-Levy Comparisons



Estimating Expenditures For The Coming Year



- Start by building in known changes to the budget
- Salary schedule changes will be one of the biggest costs:
 - Negotiations with Certified employees
 - Tentative agreement pending Board Approval:
 - Salaries from \$36,585 to \$45,000 shall be increased by 3.2%, salaries from \$45,001 to \$65,000 shall be increased by 3%, and all salaries \$65,001 and greater shall be increased by 2.8%. In addition, the Board will contribute an additional .5% of each certified employee's salary to PERA to cover the increased cost of the SAED (Supplemental Amortization Equalization Disbursement), making the total compensation package increase 3.3-3.7%. The 5% Educational Salary Range Advancement will be for teachers who have submitted appropriate documentation.
 - Approximate cost for certified increase- \$811,000



Estimating Expenditures For The Coming Year



- Meet and Confer with Classified Employees
 - Tentative agreement pending Board Approval
 - Eligible classified employees will receive a step on the salary schedule
 - Additionally, the classified schedule will be increased by 1%
 - The District will make an additional contribution to PERA equal to .5% of each employees salary to comprise the required SAED (Supplemental Amortization Equalization Disbursement).
- Meet and Confer with Administrative Employees
 - Tentative agreement pending Board Approval
 - Salaries up to \$79,999 shall be increased by 3.2%, salaries from \$80,000 to \$99,999 shall be increased by 3%, and all salaries \$100,000 and greater shall be increased by 2.8%. In addition, the Board will contribute an additional .5% of each administrators salary to PERA to cover the increased cost of the SAED (Supplemental Amortization Equalization Disbursement), making the total compensation package increase 3.3-3.7%.
 - Approximate cost of Admin and Classified salary and benefit increase- \$509,000



Estimating Expenditures For The Coming Year



- Mapleton's budget process for FY 15 is based on a weighted allocation model.
- Schools pay for instructional supplies and materials, purchased services, and administrative supplies.
- The District pays for all staff, utilities, and central support (transportation, maintenance, etc.)
- Schools are given a per pupil allocation based on various factors unique to each school.



Mapleton's Weighted Formula



- The weighted formula adjusts a base per-pupil funding of \$155 per pupil for primary levels and \$175 per pupil for secondary levels for the following:
 - Size Factor (if below district average, more funding)
 - Free Lunch Factor (if above district average, more funding)
 - ELL Factor (if above district average, more funding)
 - Staff Experience Factor (based on proportion of total experience “points”)
- A similar formula is used to distribute staff.
- Schools may convert staff FTE to cash for additional discretionary funding.



Estimating Expenditures



- PERA Increase- \$360,000
- Salary and Benefit Increase- \$1,200,000
- Continuation of APTT, TIG, and various other grants- \$700,000
- Increased contribution to Capital Reserve- \$200,000
- Additional campus security- \$50,000
- Additional Performing Arts FTE- \$100,000
- Additional SPED classroom- \$100,000
- Increased energy costs- \$150,000
- Increase school budgets by 10%- \$120,000





BUDGET SPECIFICS BY FUND



Total Appropriations

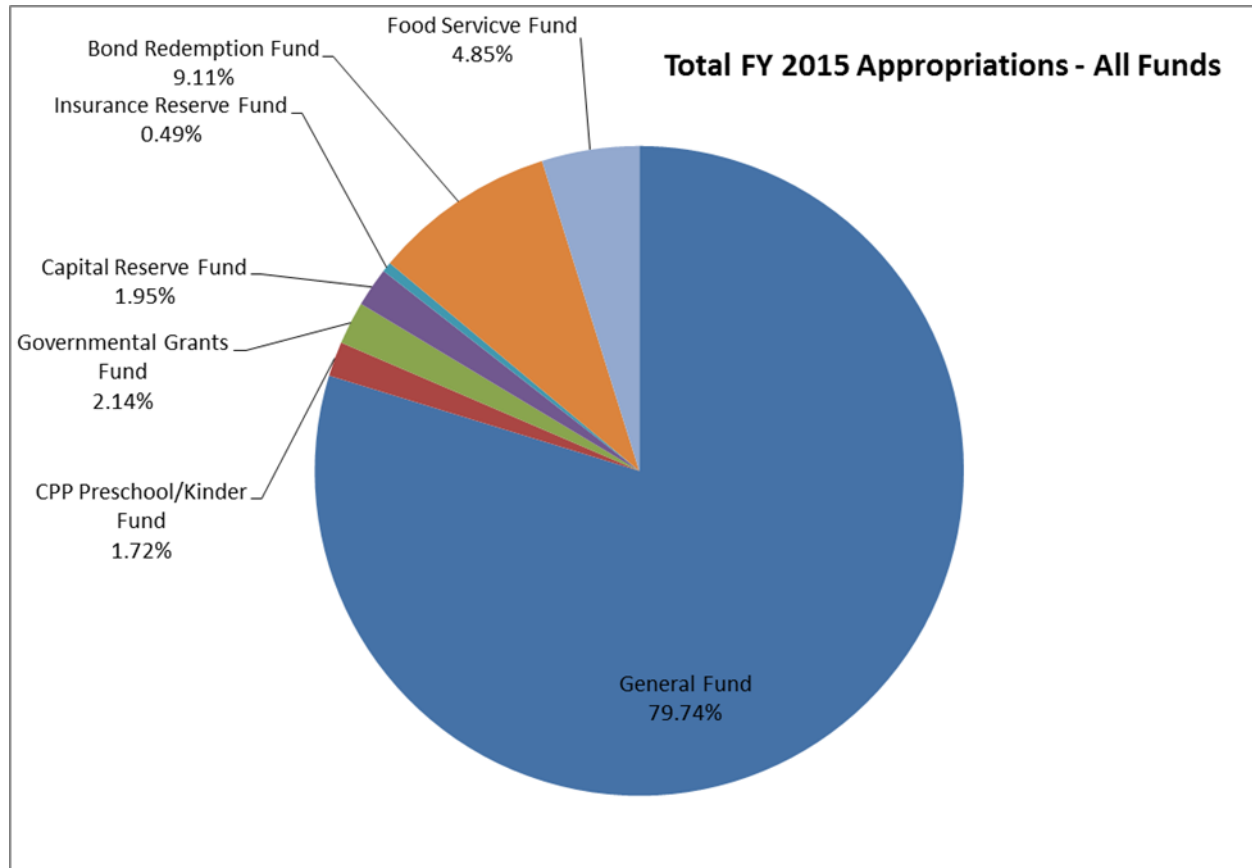


Total Appropriation (Budgeted Expenditures and Reserves) for All Funds

Appropriation	FY 2014	FY 2015
General Fund	66,327,022	71,826,043
CPP Preschool/Kindergarten Fund	1,455,073	1,551,743
Governmental Grants Fund	3,050,164	1,924,025
Capital Reserve Fund	3,322,118	1,759,605
Insurance Reserve Fund	503,147	501,852
Bond Redemption Fund	12,669,198	8,206,411
Food Service Fund	4,205,251	3,917,312
Building Fund	1,410,780	N/A
Total Appropriation - All Funds	92,942,753	89,686,991



Total Appropriations

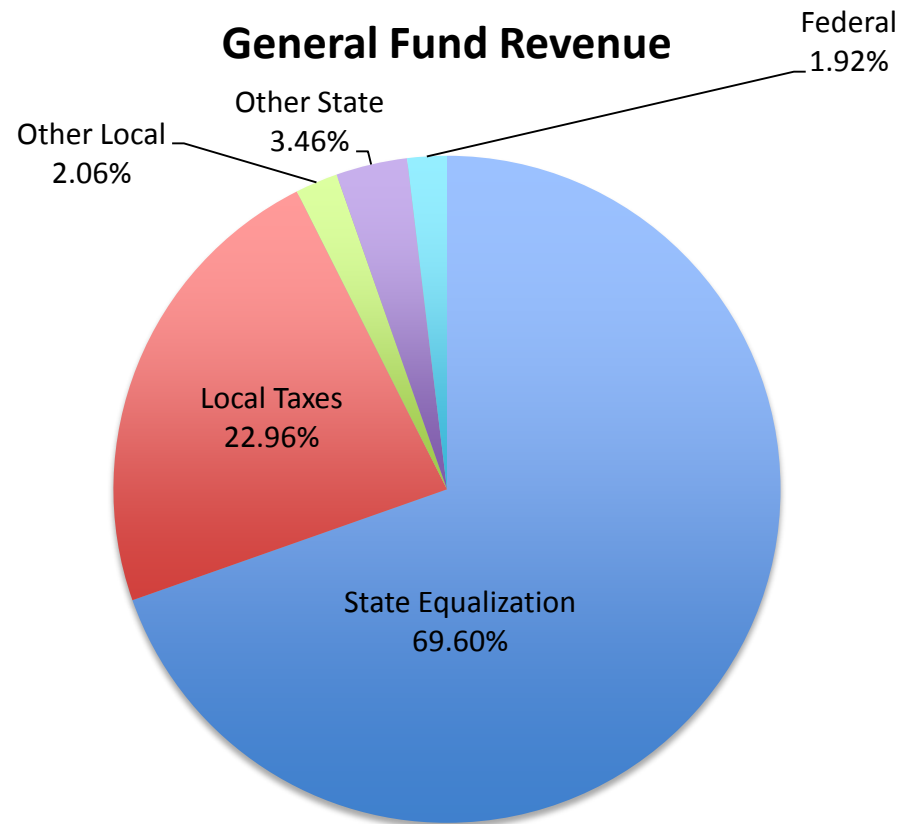


General Fund

- Largest fund in the District
- Handles the majority of the daily activity
 - Payroll
 - Utilities
 - Supplies and materials
 - Most instructional expenditures
- Equipment is primarily purchased from the Capital Reserve Fund.



General Fund Revenue



General Fund Revenue



- Property Taxes- \$13,647,770
 - Total Property taxes budgeted are \$16,919,284. Of this amount, \$3,271,514 is allocated to other funds.
- Specific Ownership Taxes- \$1,400,000
- Admin fees from Connections Academy- \$812,826
- Other Local Revenue- \$539,194
- Total Local Revenue- \$16,399,790



General Fund Revenue



- State Equalization- \$45,615,797
- Categoricals
 - Kindergarten Hold Harmless- \$83,423
 - ECEA- \$1,307,939
 - ELL- \$210,092
 - Will be receiving additional ELL funds based on new School Finance Act, amount yet to be determined
 - Transportation- \$485,000
- Total State Revenue- \$47,880,283



General Fund Revenue



- Federal Revenue (Title 1A)- \$1,255,656
- **Total General Fund Revenue-**
\$65,535,729



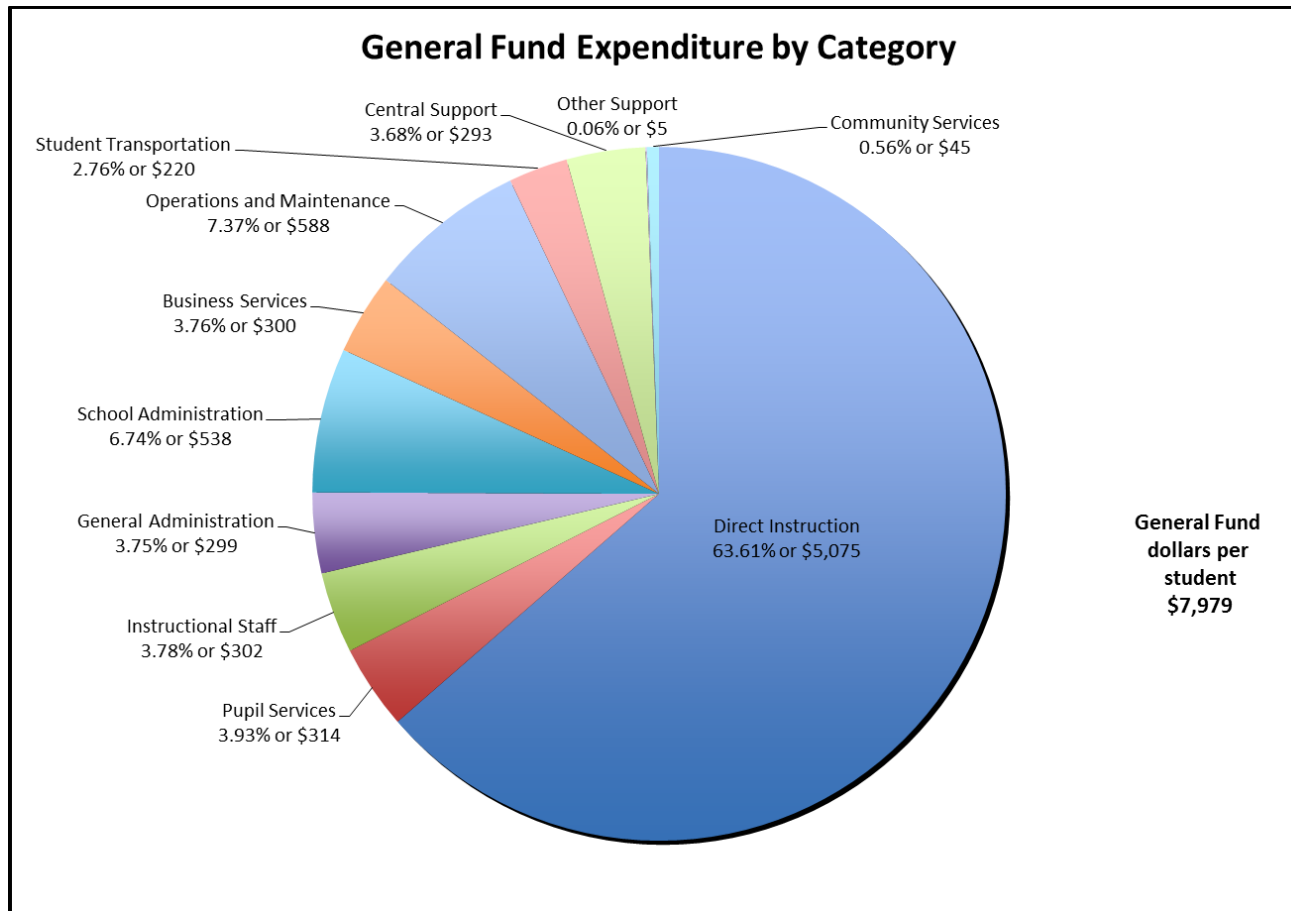
Fund Balance/Reserves



- Restricted Fund Balance
 - TABOR 3%- \$1,858,332
 - Multi-Year Obligations- \$1,053,000
 - Debt Service Reserve- \$420,538
- Committed Fund Balance
 - Required Board Reserve (difference of 10%)- \$1,311,087
- Total Restricted and Committed Fund Balance- \$4,642,957
- Unrestricted Fund Balance- \$1,647,043
- Total General Fund Balance- \$6,290,000
- Total General Fund Appropriation- \$71,825,729



General Fund Expenditure by Category



General Fund Expenditures FY 15



- Salaries- \$34,192,919
- Benefits- \$9,437,626
- Purchased Services- \$11,230,138
- Supplies and Materials- \$11,801,607
- Property and Equipment- \$89,073
- Other- \$102,540
- Total General Fund Expenditures- \$66,853,903



General Fund Expenditures FY 15



- Total Appropriation (revenue + fund balance)-
\$71,825,729
- Total General Fund Expenditures- \$66,853,903
- **Total Ending Fund Balance- \$4,971,826**



Fund Balance

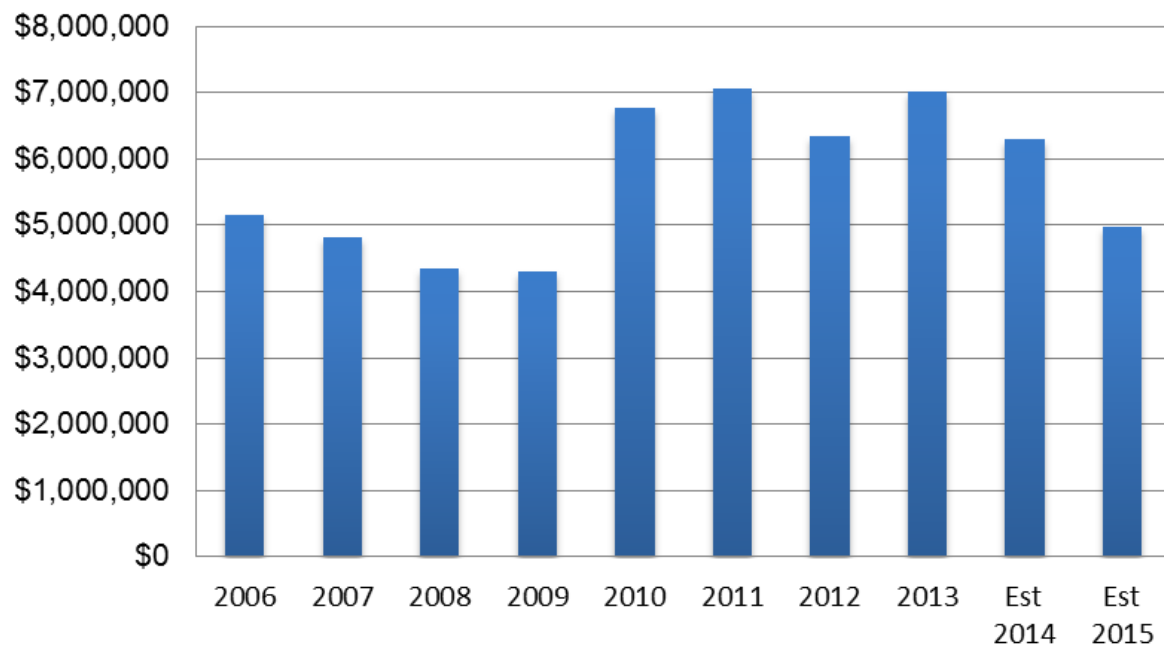


- Audited ending fund balance FY 2013- \$7,001,090
- Projected ending fund balance FY 2014- \$6,290,000
- Projected ending fund balance FY 2015- \$4,971,826
- Our budgeted expenditures are still \$1.3 million higher than our budgeted revenues which will result in a fund balance decrease at the end of FY 14-15.
- There is a possibility for increased revenues if pupil count comes in higher or the state reduces the negative factor.





General Fund Balance



Mill Levy Funds



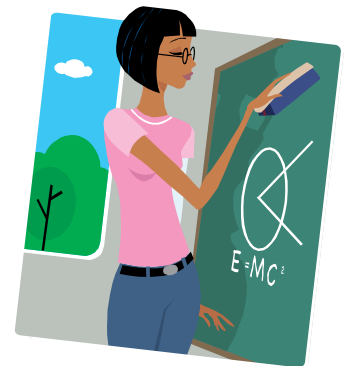
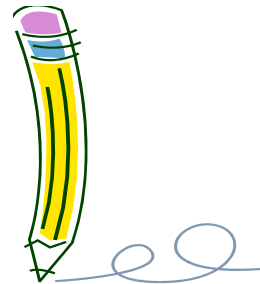
- Mill Levy Election 2000- \$2,700,000
 - Provide more adults per student including classroom aides, teachers and tutors.
 - Improve classroom technology by replacing outdated computers and equipment.
 - Provide textbooks, classroom materials, and science lab supplies and equipment.



Mill Levy Expenditures FY 15



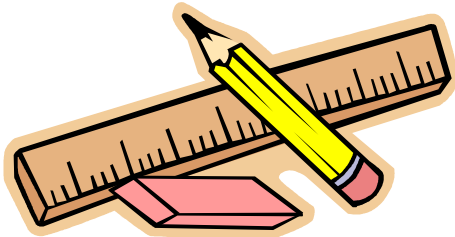
- Maintaining existing teachers and paraprofessional staff: \$2,200,000
- Technology upgrade lease payments- \$116,900
- Continue to fund mental health services- \$250,000
- Additional instructional supplies and materials- \$133,100
- Total- \$2,700,000



Mill Levy Funds



- Mill Levy Election 2009- \$1,970,000
 - Retain quality teachers and paraprofessionals
 - Provide post-secondary opportunities for students
 - Additional supplies and materials



Mill Levy Expenditures FY 15



- Retention of teacher and paraprofessional positions as a result of the state budget reductions-\$1,660,000
- Post-secondary tuition- \$280,000
- Math and science instructional supplies and materials-\$30,000
- Total- \$1,970,000





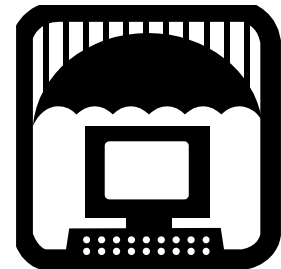
OTHER FUNDS



Insurance Reserve Fund



- Fund created to account for all risk-related activities of the District (e.g. liability insurance, workers compensation, board errors and omissions, bonding, etc.)
- Revenue is from General Fund transfer.
- Total Revenue- \$458,025
- Total estimated beginning fund balance- \$43,827
- Total Appropriation- \$501,852



Insurance Reserve Fund



- Expenditures
 - Repairs and replacement-\$20,000
 - Property insurance- \$29,143
 - Liability insurance- \$34,872
 - Workers Compensation insurance- \$328,723
 - Bank fees- \$10
- Total Expenditures- \$412,748



Colorado Pre-School Program Fund



- Fund created to track revenue and expenditures related to the CPP program.
- This fund is optional; law change allows fund to roll into General Fund.
- Revenue is passed through by allocation from the General Fund.
- District Employee Tuition Program is also included in this fund.



Colorado Pre-School Program Fund



- Projected beginning fund balance- \$51,304
- Projected revenues:
 - GF allocation – \$1,260,164
 - Tuition- \$240,000
 - Interest- \$275
- Total Appropriation- \$1,551,743



Colorado Pre-School Program Fund



- Expenditures
 - CPP Instructional- \$1,131,752
 - CPP Administration- \$144,295
 - Tuition Preschool- \$194,657
- Total Expenditures- \$1,470,704



Governmental Grant Fund



- Fund created to track local, state, and federal grants awarded to the District.
- Fund organized by grant with accounts created according to acceptable grant specifications.
- Title 1A is now accounted for in the General Fund.



Governmental Grant Fund

- Title II-A Teacher Quality- \$181,263
- Title III ELL- \$149,790
- Title VIB IDEA- \$1,275,300
- Title VIB IDEA Preschool- \$39,810
- Expelled and At-Risk- \$90,362
- Colorado Graduation Pathways- \$115,000
- Other - \$72,500
- Total Governmental Grants- \$1,924,025



Bond Redemption Fund



- Fund created to manage collection and disbursement of bond related funds.
- Projected beginning fund balance- \$3,666,869
- Anticipated collections- \$4,539,542
- Total Appropriation- \$8,206,411



Bond Redemption Fund



- Expenditures
 - Principal- \$2,363,157
 - Interest- \$1,686,954
- Total expenditures- \$4,050,111
- Projected ending fund balance- \$4,156,300



Capital Reserve Fund



- Funds in Capital reserve are not expended for operating expenses such as salaries, benefits, or consumable supplies such as books or paper.
- Revenue for this fund is primarily from the transfer of property tax revenues from the General Fund plus an additional amount from mill levy funds for instructional equipment and building rental.



Capital Reserve Fund



- Projected beginning fund balance- \$100,580
- Revenue- \$1,659,025
- Total Appropriation- \$1,759,605
- Expenditures:
 - Capital Outlay- \$291,230
 - Principal for COPS and various leases- \$863,164
 - Interest for COPS and various leases- \$236,067
 - Contingency Reserve- \$369,144
- Total expenditures- \$1,759,605



Food Service Fund



- Proprietary Fund- requires calculation of net income, profit/loss statements.
 - Goal of Food Service is to keep expenditures in line with revenue.
 - General Fund provides minimal support.
- CDE will be changing this fund to a governmental fund effective July 1, 2014. Will no longer be Proprietary or profit/loss, and will carry a fund balance similar to other governmental funds.



Food Service Fund



- Revenues
 - Student and adult meals- \$281,127
 - School lunch and breakfast program- \$1,564,958
 - Donated commodities- \$157,584
 - State match- \$49,152
 - Investment earnings- \$2,000
 - Transfers in- \$10,750
 - Contributed fund balance - \$1,849,741
 - Other- \$2,000
- Total Revenues/Contributed Fund Balance- \$3,917,312



Food Service Fund



- Expenditures
 - Salary and benefits- \$1,371,569
 - Purchased services- \$49,700
 - Supplies and materials- \$831,671
 - Equipment- \$225,250
 - Depreciation- \$44,000
 - Contingency reserve- \$5,000
 - Ending Net Assets- \$1,390,122
- Total Expenditures/Reserves- \$3,917,312



Final Items



- The District budget presentation and Proposed Budget will be available online at www.mapleton.us and is available at the front office during regular business hours.
- The District budget complies with applicable state law, including 22-44-105(2). Formal compliance statements are found on page 21 of the budget document.



Memo

TO: Charlotte Ciano, Superintendent
FROM: Shae Martinez, Director of Business Services
DATE: June 10, 2014

POLICY: Financial Administration, Policy DAB
REPORT TYPE: Monitoring
SUBJECT: FUND BALANCE RECONCILIATION FOR FY 2014

Policy Wording: The Superintendent (or designee) shall prepare for the Board an itemized reconciliation between the fiscal year-end fund balances based on the budgetary basis of accounting and the modified accrual basis of accounting...

Policy Interpretation: This policy is interpreted to include updates to the Board on the District's fund balance over the course of the fiscal year.

Report: Under State law, school districts are required to "prepare an itemized reconciliation between the fiscal year end fund balances based on the budgetary basis of accounting used by the school district and the fiscal year-end fund balances based on the modified accrual basis of accounting." Although Mapleton Public Schools already uses a modified accrual basis for its budget setting, the following report is prepared to ensure the Board of Education is kept fully informed of the District's current financial status.

The following table details any variances between the budgeted beginning fund balance and the actual beginning fund balance for fiscal year 2014. These figures are represented on the basis of generally accepted accounting principles and do reflect the accrued salaries liability for the months of July and August.

Fund	Budgeted Beginning Fund Balance FY 14	Audited Beginning Fund Balance FY 14	Variance Actual to Budget
General	\$6,200,677	\$7,001,090	\$800,413
CPP Fund	\$20,083	\$54,798	\$34,715
Insurance Reserve	\$166,910	\$163,077	(\$3,833)
Capital Reserve	\$700,101	\$804,849	\$104,748
Bond Redemption	\$2,044,979	\$2,190,260	\$145,281
Total Fund Balance	\$9,132,750	\$10,214,074	\$1,081,324

All fund balances were adjusted to match the audited fund balance in the supplemental budget process.

This item is submitted for information only. No Board action is required.