



## DISTRICT MISSION

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

## BOARD PURPOSE

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

## CORE ROLES

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

## 2014 - 2015

## FOCUS AREAS

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

## BOARD MEMBERS

*Steve Donnell  
Karen Hoopes  
Sheila Montoya  
Jen Raiffie  
Ken Winslow*

## SUPERINTENDENT

*Charlotte Ciancio*

# Mapleton Public Schools Board of Education

Regular Meeting  
Administration Building

January 27, 2015  
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 Minutes
  - 7.1 Approval of December 16, 2014, Board Meeting Minutes
  - 7.2 Approval of January 13, 2015, Study Session Minutes
8. Report of the Secretary
9. Consent Agenda
  - 9.1 Personnel Action, Policy GCE/GCF – Mr. Crawford
  - 9.2 Finance Report December, 2014, Policy DIC – Mrs. Martinez
10. Focus: Student Achievement
  - 10.1 Student Travel-Achieve Academy, Policy JJH – Mrs. Allenbach
  - 10.2 Student Travel-All State Choir, Policy JJH – Mrs. Allenbach
11. Focus: Communication
  - 11.1 2<sup>nd</sup> Qtr FY15 Financial Report (Dashboard), Policy DIC – Mrs. Martinez
  - 11.2 Interfund Borrowing, Policy DBJ – Mrs. Martinez
  - 11.3 Supplemental Budget, Policy DBG – Mrs. Martinez
  - 11.4 Dashboard Report - Learning Lab, Policy CBA/CBC – Ms. Toussaint
  - 11.5 Dashboard Report - Attendance, Policy CBA/CBC – Ms. Toussaint
12. Focus: Community Involvement
  - 12.1 DAAC Update, Policy AE – Mr. Fuller
13. Discussion of Next Agenda
14. Superintendent's Comments
15. Board Committee Update
16. School Board Remarks
17. Next Meeting Notification – Tuesday, February 24, 2015
18. Adjournment

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

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

**1.0 CALL TO ORDER**

President Ken Winslow called the meeting of the Board of Education – Mapleton Public Schools to order at 6:02 p.m. on Tuesday, December 16, 2014, at the Administration Building.

**2.0 ROLL CALL**

Steve Donnell – Secretary	Present
Karen Hoopes – Vice President	Present
Sheila Montoya – Treasurer	Absent
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 Mr. Donnell, seconded by Mrs. Hoopes, to approve the Agenda as presented.

AYES: Mr. Donnell, Mrs. Hoopes, Ms. Raiffie and Mr. Winslow  
Motion carried 4-0

**5.0 WHAT'S RIGHT IN MAPLETON**

Ms. Setzer introduced students from York International who had participated in a Design and Technology course which merged technology and art in creating educational materials for the visually impaired. Ms. Setzer also recognized York staff members Laura Nelson and Brian Jernigan, who were present that evening.

Seventh grade students Paiton Downey and Jeremy Newton explained how they created tactile picture books through the use of a 3D printer and presented samples of their work to the Board.

The Board congratulated the students on their presentation, noting they should be very proud of themselves for the way they were able to help others learn.

RECESS: 6:14 p.m., reconvened at 6:17 p.m.

Ms. Kapushion reported that the District's Post-Secondary Options Coordinators (PSOCs) had been recognized by the Colorado Department of Education (CDE) for their work related to developing Individual Career and Academic Plans (ICAPs). She noted examples of the District's ICAP resources, processes and templates were featured on CDE's website.

Members of the PSOC team were recognized for their commitment in helping Mapleton students become college-ready.

Members of the Board thanked the PSOC team for their work, noting they did amazing things to help open the doors for District students.

RECESS: 6:21 p.m., reconvened at 6:23 p.m.

**6.0 PUBLIC PARTICIPATION**

None

**7.0 APPROVAL OF MINUTES**

**MOTION:** By Mrs. Hoopes, seconded by Mr. Donnell, to approve the minutes as stated on the Board Agenda dated December 16, 2014: 7.1 Board Meeting minutes of November 18, 2014; 7.2 Team Development Session minutes of December 4, 2014; and 7.3 Special Board Meeting minutes of December 4, 2014.

AYES: Mr. Donnell, Mrs. Hoopes, Ms. Raiffie and Mr. Winslow  
Motion carried 4-0

**8.0 REPORT OF THE SECRETARY**

None

**9.0 BOARD BUSINESS**

**MOTION:** By Ms. Raiffie, seconded by Mrs. Hoopes, to certify and accept the election results as provided by the Adams County Elections Office as presented.

AYES: Mr. Donnell, Mrs. Hoopes, Ms. Raiffie and Mr. Winslow  
Motion carried 4-0

**10.0 CONSENT AGENDA**

**MOTION:** By Ms. Raiffie, seconded by Mr. Donnell, to approve the Agenda items as stated on the Board Agenda of December 16, 2014: 10.1 Personnel Action; and 10.2 Finance Report for November, 2014.

AYES: Mr. Donnell, Mrs. Hoopes, Ms. Raiffie and Mr. Winslow  
Motion carried 4-0

**11.0 FOCUS: COMMUNICATION**

**11.1 Fiscal Year 2014 Audit Presentation**

Mrs. Martinez explained that each year the District was audited by an independent auditing firm in accordance with Colorado state law. She then introduced representatives from the auditing firm RubinBrown, who reviewed the District's audit results with the Board. It was noted the audit expressed unmodified opinions on both the District's financial statements and grant compliance, which were the highest ratings to receive and indicative of the good work of Mrs. Martinez and her team.

During her presentation, Mrs. Martinez recapped the financial highlights of 2014, how financial health was assessed, what constituted a positive or negative indicator for the District and how pupil count and State funding affected the long-term financial outlook.

The Board commended Mrs. Martinez and her staff for their good accounting practices and successful audit.

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

**11.2 Dashboard Report - Human Resources**

Mr. Crawford noted the Educator Effectiveness Bill required every educator in Colorado to be evaluated annually. He distributed and reviewed with the Board a dashboard report on how

District evaluations were conducted and how data collected in the *Teachscape* program helped in those evaluations. Mr. Crawford also noted that teachers set individual goals for improvement with their evaluator, and progress toward those goals was monitored throughout the school year.

Board members asked questions regarding the evaluation process and thanked Mr. Crawford for his report.

*A copy of Mr. Crawford's presentation is included with these minutes.*

## **12.0 FOCUS: COMMUNITY INVOLVEMENT**

### **12.1 DAAC Update**

Ms. Kapushion introduced DAAC chair, Fred Kerst, who reported that members of the Partners in Education (PIE) group had joined DAAC members for their December meeting to hear presentations by staff and discuss information related to the District Performance Framework, Title I Parent Involvement Committee and ESEA Funding, the Colorado Standards and Assessment Task Force, and the Attendance Dashboard report for November.

Mr. Kerst also stated the DAAC and PIE groups had been notified that the Mapleton Evaluation Council was seeking a parent volunteer to serve on the Council. It was explained that members of the Council served in an advisory capacity to assist in the implementation of the Educator Effectiveness Bill.

## **13.0 DISCUSSION OF NEXT AGENDA**

Mr. Winslow noted the January 27 agenda would include the supplemental budget and a DAAC update.

## **14.0 SUPERINTENDENT'S COMMENTS**

During her report, Ms. Ciancio

- noted this was the last meeting for 2014 and thanked the Board for making it through another year.
- said there were many things to be proud of in the District, noting in particular the What's Right in Mapleton presentations that evening, the audit outcome and the parent engagement in DAAC.
- wished all a Merry Christmas and a Happy New Year, adding she hoped 2015 would be an awesome year.

## **15.0 BOARD COMMITTEE UPDATE:**

Ms. Raiffie said although she was no longer on the CASB Board of Directors, she was looking forward to working with that organization in the future.

Mr. Winslow said BOCES had adopted a budget and was looking at how to expand the pool to help with cost savings due to the departure of Adams 14 from that organization.

## **16.0 SCHOOL BOARD REMARKS:**

Ms. Raiffie and Mr. Winslow wished the staff and other Board members happy holidays.

Mr. Winslow thanked the District for allowing the Board to attend the CASB Convention and congratulated the Board on their first year working together. He also noted he had attended a band concert the night before and commended the District's Performing Arts program.



**17.0 NEXT MEETING NOTIFICATION**

The next regularly scheduled Board meeting will be at 6:00 p.m. on Tuesday, January 27, 2015, at the Administration Building.

**18.0 ADJOURNMENT**

Mr. Winslow said the Board would meet in a staff debrief session following the business meeting.

The Board motioned to adjourn at 7:22 p.m.

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Kenneth Winslow, Board President

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Stephen Donnell, Board Secretary

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

Members of The Board of Education – Mapleton Public Schools met in study session at 5:30 p.m. on Tuesday, January 13, 2015, at the Administration Building Board Room.

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

During the meeting, the Board discussed proposed calendar drafts for the 2015-2016 school year; reviewed a State Assessment Impact Matrix; reviewed and discussed sample PARCC tests; and reviewed a display of Board-approved instructional materials.

No official Board action was taken at the meeting.

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Kenneth Winslow, Board President

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Stephen Donnell, Board Secretary

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

# *Memo*

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TO: Charlotte Ciano, Superintendent  
FROM: Mike Crawford, Assistant Superintendent, Human Resources Services  
DATE: January 22, 2015

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

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

**Decision Requested:** The Office of Human Resources recommends the following personnel information to be approved by Board Action at the regular meeting of January 27, 2015.

## **CLASSIFIED STAFF**

<b><u>NEW EMPLOYEES</u></b>	<b><u>POSITION/FACILITY</u></b>	<b><u>EFFECTIVE DATE</u></b>	<b><u>REASON</u></b>
Astorga, Victor	Route Bus Driver/Transportation	12/15/2014	New Hire
Carron, Matthew	Temp. Catering Asst./Nutrition Services	01/12/2015	New Hire
Foster, Kelli	Service Support Tech./Technology	01/05/2015	New Hire
Hoag, Lisa	Substitute Paraprofessional/District	01/12/2015	New Hire
Larsen, Mary	Special Ed. Para./Adventure	01/07/2015	New Hire
Morales Cano, Citlaly	Nutrition Asst. Sub./Nutrition Services	12/17/2014	New Hire

<b><u>RESIGNATIONS/TERM.</u></b>	<b><u>POSITION/FACILITY</u></b>	<b><u>EFFECTIVE DATE</u></b>	<b><u>REASON</u></b>
McDaniel, Amy	Nutrition Asst. Sub/Nutrition Services	01/05/2015	Resignation

## **CLASSIFIED REQUESTS**

Brandon Allison, Paraprofessional at Meadow, is requesting a Family Medical Leave of Absence from January 28, 2015 through February 4, 2015.

Linette Johnson, Bus Driver in Transportation, is requesting an intermittent Family Medical Leave of Absence from October 14, 2014 through June 10, 2015.

Shalera Reanier, Bus Driver in Transportation, is requesting a Family Medical Leave of Absence from December 8, 2014 through January 30, 2015.

Susan Diana Wolfmeier, Campus Supervisor at the Skyview Campus, is requesting a leave of absence from January 8, 2015 through January 30, 2015.

## **CERTIFIED STAFF**

<b><u>NEW EMPLOYEES</u></b>	<b><u>POSITION/FACILITY</u></b>	<b><u>EFFECTIVE DATE</u></b>	<b><u>REASON</u></b>
Hewitt, Melissa	.5 Intervention/Monterey	01/09/2015	New Hire

<b><u>RESIGNATIONS/TERM.</u></b>	<b><u>POSITION/FACILITY</u></b>	<b><u>EFFECTIVE DATE</u></b>	<b><u>REASON</u></b>
Crummel, Terry	Band/Performing Arts	01/09/2015	Resignation
Jernigan, Brian	Design Technology/York	01/09/2015	Resignation
Nelson, Amy	Interventionist/Meadow	01/05/2015	Resignation

## **CERTIFIED REQUESTS**

Donna Rody, Instructional Guide at York International, is requesting to retire at the end of the 2014-2015 school year, and transition during the 2015-2016 school year.

**SUBSTITUTE TEACHERS/OTHER ON CALL**

**ADDITIONS**

**DELETIONS**

Lewis, Michael  
Marina, Aleyd  
Marquez, Amanda  
Quintana, Gilbert  
Tyus, Kristin  
Woytek, Michael

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

**GENERAL FUND**

	Period* <u>Dec 1 - Dec 31</u>	Year to Date** <u>2014-15</u>	Budget*** <u>2014-15</u>
<b>REVENUES</b>			
Total Local Revenue	296,737	1,248,166	19,717,610
Total Intermediate Revenue	0	7,965	3,694
Total County Revenue	0	0	0.00
Total State Revenue	2,985,130	25,094,279	47,830,283
Total Federal Revenue	116,263	283,822	1,255,656
Total Transfers	0	(1,700,000)	(3,271,514)
Total Loan Revenue	0	0	0
Total General Fund Revenue	<u>3,398,130</u>	<u>24,934,232</u>	<u>65,535,729</u>
<b>EXPENDITURES</b>			
Total Salaries	2,806,202	16,463,024	32,957,234
Total Benefits	778,394	4,639,261	9,429,599
Total Purchased Professional Services	40,065	891,542	8,581,208
Total Purchased Property Services	63,032	634,014	1,270,121
Total Other Purchased Services	1,235,494	8,051,619	1,384,871
Supplies & Materials	186,682	1,327,307	12,979,730
Property	12,618	121,407	146,400
Other Objects	1,978	36,799	79,677
Other Uses of Funds	0	0	25,063
Other	0	0	0
Total General Fund Expenditures	<u>5,124,464</u>	<u>32,164,974</u>	<u>66,853,903</u>
Beginning Fund Balance		6,891,558	
Fund Balance Year to Date		-339,183	

\* Revenue and Expenditures for the month.

\*\*Revenue and Expenditures from July 1, 2014

\*\*\* Based on Original FY 2015 Budget

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

**GENERAL FUND**

	Percent of 2014-15	Prior Year to Date 2013-14	Percent of 2013-14
<b>REVENUES</b>			
Total Local Revenue	6.33%	1,006,641	5.25%
Total Intermediate Revenue	215.62%	3,694	83.34%
Total County Revenue	0.00%	0	0.00%
Total State Revenue	52.47%	21,657,401	51.92%
Total Federal Revenue	22.60%	226,979	21.06%
Total Transfers	51.96%	(1,440,600)	54.33%
Total Loan Revenue	0.00%	2,025,063	0.00%
Total General Fund Revenue	<u>38.05%</u>	<u>23,479,179</u>	<u>39.58%</u>
<b>EXPENDITURES</b>			
Total Salaries	49.95%	15,790,042	48.71%
Total Benefits	49.20%	4,263,260	45.98%
Total Purchased Professional Services	10.39%	724,428	10.88%
Total Purchased Property Services	49.92%	708,272	54.02%
Total Other Purchased Services	581.40%	6,267,781	480.49%
Supplies & Materials	10.23%	1,344,637	13.00%
Property	82.93%	48,807	33.66%
Other Objects	46.18%	43,555	56.35%
Other Uses of Funds	0.00%	25,063	94.58%
Other	0.00%	0	0.00%
Total General Fund Expenditures	<u>48.11%</u>	<u>29,215,845</u>	<u>47.46%</u>

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

**OTHER FUNDS**

	Period* <u>Dec 1 - Dec 31</u>	Year to Date** <u>2014-15</u>	Budget*** <u>2014-15</u>
<b>REVENUES</b>			
CPP/Preschool Fund	19,362	574,560	1,500,439
Governmental Grants Fund	417,176	1,020,749	3,401,902
Capital Reserve Fund	2,769	814,099	1,659,025
Insurance Reserve Fund	12	458,033	458,025
Bond Redemption Fund	9,412	19,378	4,539,542
Food Service Fund	37,873	854,046	2,067,571
Building Fund			0
Total Revenue, Other Funds	<u>486,603</u>	<u>3,740,864</u>	<u>13,626,505</u>
<b>EXPENDITURES</b>			
CPP/Preschool Fund	121,353	707,034	1,548,747
Governmental Grants Fund	206,496	1,412,721	3,401,901
Capital Reserve Fund	38,443	931,500	1,759,606
Insurance Reserve Fund	(4,385)	394,249	412,748
Bond Redemption Fund	0	3,200,553	8,206,411
Food Service Fund	208,854	1,249,563	2,527,191
Building Fund			0
Total Expenditures, Other Funds	<u>570,761</u>	<u>7,895,619</u>	<u>17,856,603</u>

\* Revenue and Expenditures for the month.

\*\*Revenue and Expenditures from July 1, 2014

\*\*\* Based on Original FY 2015 Budget



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

**OTHER FUNDS**

	Percent of 2014-15	Prior Year to Date 2013-14	Percent of 2013-14
<b>REVENUES</b>			
CPP/Preschool Fund	1.29%	186	0.01%
Governmental Grants Fund	0.00%	882,259	23.79%
Capital Reserve Fund	0.17%	2,268,094	90.10%
Insurance Reserve Fund	0.00%	340,040	99.99%
Bond Redemption Fund	0.21%	6,007,301	57.33%
Food Service Fund	1.83%	480,186	25.18%
Buidling Fund	0.00%	0	0.00%
Total Revenue, Other Funds	<u>27.45%</u>	<u>9,978,067</u>	<u>49.03%</u>
<b>EXPENDITURES</b>			
CPP/Preschool Fund	45.65%	658,575	45.26%
Governmental Grants Fund	0.00%	1,214,684	32.75%
Capital Reserve Fund	52.94%	2,130,666	64.14%
Insurance Reserve Fund	95.52%	449,189	89.28%
Bond Redemption Fund	39.00%	8,174,928	64.53%
Food Service Fund	49.44%	1,139,457	44.02%
Building Fund	0.00%	1,003,516	71.13%
Total Expenditures, Other Funds	<u>44.22%</u>	<u>14,771,016</u>	<u>57.57%</u>

## Connections Academy

	Period Jul-Sep	Period Oct-Dec	Period Jan-Mar	Period Apr-June	Year to Date 2014-15	Budget 2014-15	Percent of 2014-15
<b>Beginning Fund Balance</b>	-	1,017,166	825,165	825,165	-	-	-
<b>REVENUES</b>							
<b>Per Pupil Funding</b>	4,006,431	3,858,155			7,864,586	16,025,725	49.07%
<b>READ Act Funding</b>	67,102	-			67,102	22,869	293.42%
<b>ECEA Funding</b>	-	250,433			250,433	207,939	120.44%
<b>IDEA VI B</b>	29,406	57,267			86,673	145,620	59.52%
<b>Misc Rev</b>	-	-			-	-	0.00%
<b>Total Revenue</b>	<u>4,102,939</u>	<u>4,165,855</u>	<u>-</u>	<u>-</u>	<u>8,268,794</u>	<u>16,402,153</u>	<u>50.41%</u>
<b>EXPENDITURES</b>							
<b>Instructional</b>							
<b>Salaries/Benefits</b>	593,363	880,900			1,474,263	3,242,689	45.46%
<b>Purchased Services</b>	157,269	208,579			365,848	799,668	45.75%
<b>Supplies &amp; Materials</b>	1,512,646	2,308,621			3,821,267	8,659,298	44.13%
<b>Equipment</b>	-	-			-	-	0.00%
<b>Other</b>	-	-			-	-	0.00%
<b>Total Instructional</b>	<u>2,263,278</u>	<u>3,398,100</u>	<u>-</u>	<u>-</u>	<u>5,661,378</u>	<u>12,701,655</u>	<u>44.57%</u>
<b>Support</b>							
<b>Salary and Benefits</b>	510,162	663,526			1,173,688	2,437,024	48.16%
<b>Purchased Services</b>	290,951	293,924			584,875	1,246,586	46.92%
<b>Supplies and Materials</b>	2,042	2,306			4,348	15,313	28.39%
<b>Equipment</b>	-	-			-	-	0.00%
<b>Other</b>	19,340	-			19,340	1,575	1227.85%
<b>Total Support</b>	<u>822,495</u>	<u>959,756</u>	<u>-</u>	<u>-</u>	<u>1,782,251</u>	<u>3,700,499</u>	<u>48.16%</u>
<b>Total Expenditures</b>	<u>3,085,773</u>	<u>4,357,856</u>	<u>-</u>	<u>-</u>	<u>7,443,629</u>	<u>16,402,153</u>	<u>45.38%</u>
<b>Fund Balance to date</b>	1,017,166	825,165	825,165	825,165	825,165	-	

Period Ending 12/31/14

Account Period 06

## Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 10</b>	<b>GENERAL FUND</b>				
10-000-00-0000-8101-000-0000-00-5	Cash-US Bank	8,464,489.73	-1,735,746.24	-6,135,653.64	2,328,836.09
10-000-00-0000-8101-000-0000-02-5	Cash-North Valley Bank	.00	.00	.00	.00
10-000-00-0000-8101-000-0000-03-5	Payroll Acct-US Bank	.00	-61.91	-61.91	-61.91
10-000-00-0000-8103-000-0000-01-5	Petty Cash-Academy High School	600.00	.00	.00	600.00
10-000-00-0000-8103-000-0000-02-5	Petty Cash-FREC	.00	.00	.00	.00
10-000-00-0000-8103-000-0000-03-5	Petty Cash-MESA	1,000.00	.00	.00	1,000.00
10-000-00-0000-8103-000-0000-04-5	Petty Cash-NORTH VALLEY SYA	.00	.00	.00	.00
10-000-00-0000-8103-000-0000-05-5	Petty Cash-Explore Elem	500.00	.00	.00	500.00
10-000-00-0000-8103-000-0000-08-5	Petty Cash-SPED	150.00	.00	.00	150.00
10-000-00-0000-8103-000-0000-11-5	Petty Cash-Achieve	400.00	.00	.00	400.00
10-000-00-0000-8103-000-0000-12-5	Petty Cash-Adventure	200.00	.00	.00	200.00
10-000-00-0000-8103-000-0000-13-5	Petty Cash-Clayton Partnership	200.00	200.00	200.00	400.00
10-000-00-0000-8103-000-0000-14-5	Petty Cash-Enrichment	.00	.00	.00	.00
10-000-00-0000-8103-000-0000-15-5	Petty Cash-Valley View	500.00	.00	.00	500.00
10-000-00-0000-8103-000-0000-16-5	Petty Cash-Welby Montessori	200.00	.00	200.00	400.00
10-000-00-0000-8103-000-0000-17-5	Petty Cash-Meadow Community	600.00	.00	.00	600.00
10-000-00-0000-8103-000-0000-19-5	Petty Cash-Preschool	200.00	.00	200.00	400.00
10-000-00-0000-8103-000-0000-21-5	Petty Cash-York Intl	800.00	.00	.00	800.00
10-000-00-0000-8103-000-0000-31-5	Petty Cash-Welcome Center	850.00	.00	.00	850.00
10-000-00-0000-8103-000-0000-32-5	Petty Cash-Skyview Athletics	.00	.00	.00	.00
10-000-00-0000-8103-000-0000-35-5	Petty Cash-MEC	300.00	.00	.00	300.00
10-000-00-0000-8103-000-0000-36-5	Petty Cash-GLA	300.00	.00	.00	300.00
10-000-00-0000-8103-000-0000-46-5	Petty Cash-Learning Services	300.00	200.00	200.00	500.00
10-000-00-0000-8103-000-0000-48-5	Petty Cash-Professional Dev	500.00	.00	-200.00	300.00
10-000-00-0000-8103-000-0000-50-5	Petty Cash-Communications	250.00	.00	.00	250.00
10-000-00-0000-8103-000-0000-51-5	Petty Cash-Technology	200.00	.00	.00	200.00
10-000-00-0000-8103-000-0000-53-5	Petty Cash-Office of Superintendent	350.00	.00	.00	350.00
10-000-00-0000-8103-000-0000-57-5	Petty Cash-Human Resources	300.00	.00	200.00	500.00
10-000-00-0000-8103-000-0000-59-5	Petty Cash-Office of Deputy Super	500.00	.00	.00	500.00
10-000-00-0000-8103-000-0000-61-5	Petty Cash-Finance Office	200.00	.00	.00	200.00
10-000-00-0000-8103-000-0000-62-5	Petty Cash-Fin/Central	.00	.00	.00	.00
10-000-00-0000-8103-000-0000-65-5	Petty Cash-Transportation	.00	.00	.00	.00
10-000-00-0000-8103-000-0000-66-5	Petty Cash-Maintenance	400.00	.00	.00	400.00
10-000-00-0000-8103-000-0000-67-5	Petty Cash-Custodial	200.00	.00	.00	200.00
10-000-00-0000-8111-000-0000-01-5	Investment-ColoTrust	1,839,069.74	724,181.49	-413,960.96	1,425,108.78
10-000-00-0000-8111-000-0000-04-5	US Bank COPS Reserve	420,537.50	.00	.00	420,537.50
10-000-00-0000-8111-000-0000-08-5	Wells Fargo TAN Loan	.00	.00	.00	.00
10-000-00-0000-8103-000-0000-37-5	Petty Cash-NVSYA	300.00	.00	100.00	400.00

Period Ending 12/31/14

Account Period 06

## Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 10</b>	<b>GENERAL FUND</b>				
10-000-00-0000-8121-000-0000-00-5	Property Taxes Receivable	657,873.18	.00	-686,429.06	-28,555.88
10-000-00-0000-8122-000-0000-00-5	Allow Uncollect Property Tax	.00	.00	.00	.00
10-000-00-0000-8141-000-0000-01-5	Due from Intergovernmental	.00	.00	.00	.00
10-000-00-0000-8141-000-0000-03-5	Due from State Gov't	.00	.00	.00	.00
10-000-00-0000-8141-000-3120-03-5	Accounts Receivable Voc Ed	.00	.00	.00	.00
10-000-00-0000-8153-000-0000-01-5	Accounts Receivable	47,234.64	.00	-47,234.64	.00
10-000-00-0000-8153-000-0000-02-5	Accounts Receivable-Retired	11,365.64	-2,535.09	-3,450.58	7,915.06
10-000-00-0000-8153-000-0000-03-5	Accounts Receivable-Employees	.00	.00	.00	.00
10-000-00-0000-8153-000-0000-04-5	Accounts Receivable-BOCES	.00	.00	.00	.00
10-000-00-0000-8181-000-0000-00-5	Prepaid Expenses	2,857.80	.00	-2,857.80	.00
10-000-00-0000-8103-000-0000-18-5	Petty Cash-Monterey Community	500.00	.00	.00	500.00
10-000-00-0000-8153-000-0000-73-5	P-Card Receivable from ECPAC	1,224.98	209.83	-511.45	713.53
10-000-00-0000-8153-000-0000-74-5	P-Card Receivable from Student Acts	3,523.85	-751.44	-1,885.06	1,638.79
10-000-00-0000-8153-000-0000-85-5	P-Card Receivable from MEF	.00	.00	.00	.00
10-000-95-0000-8142-000-4010-00-5	Consolidated Title I Receivable	256,600.00	116,263.00	27,222.00	283,822.00
10-000-95-0000-8142-000-4010-01-5	Title I A/R Neighboring Schools	.00	.00	.00	.00
10-000-95-0000-8142-000-4389-00-5	Consolidated Federal ARRA Receivable	.00	.00	.00	.00
10-519-00-0000-8141-000-0000-00-5	AFROTC Reimbursable A/R	1,109.20	355.27	585.22	1,694.42
10-000-00-0000-8132-000-0000-18-5	Due To/From Insurance Reserve Fund	.00	.00	.00	.00
10-000-00-0000-8132-000-0000-19-5	Due To/From C.P.P. Fund	928.53	-70,964.01	47,408.56	48,337.09
10-000-00-0000-8132-000-0000-21-5	Due To/From Food Service Fund	1,800.21	-6,515.31	109,480.28	111,280.49
10-000-00-0000-8132-000-0000-22-5	Due To/From Gov't Grants Fund	338,020.04	-368,523.00	-13,134.79	324,885.25
10-000-00-0000-8132-000-0000-31-5	Due To/From Bond Redemption Fund	.00	.00	.00	.00
10-000-00-0000-8132-000-0000-41-5	Due to / From bldg fund	.00	.00	.00	.00
10-000-00-0000-8132-000-0000-43-5	Due To/From Capital Reserve Fund	271.80	.00	-271.80	.00
<b>Total Assets</b>		<b>12,057,706.84</b>	<b>-1,343,687.41</b>	<b>-7,119,855.63</b>	<b>4,937,851.21</b>

Period Ending 12/31/14

Account Period 06

## Balance Sheet Summary

FJBAS01A

	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 10</b>	<b>GENERAL FUND</b>				
	10-000-00-0000-7421-000-0000-00-5 Accounts Payable	39,544.43	.00	-39,544.43	.00
	10-000-00-0000-7421-000-0000-01-5 Prior Yrs Accounts Payable	173,421.15	.00	-173,421.15	.00
	10-000-00-0000-7461-000-0000-00-5 Accrued Wages and Benefits	.00	.00	.00	.00
	10-000-00-0000-7461-000-0000-01-5 Accrued Salaries-Summer Payment	3,554,955.28	.00	.00	3,554,955.28
	10-000-00-0000-7461-000-0000-02-5 Accrued PERA-Summer Payment	1,007,464.61	.00	.00	1,007,464.61
	10-000-00-0000-7461-000-0000-03-5 Accrued Vacation	.00	.00	.00	.00
	10-000-00-0000-7461-000-0000-04-5 Accrued Early Retirement	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-00-5 Due to State Gov't	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-01-5 Payable-PERA	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-02-5 Payable-Federal Tax W/H	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-03-5 Payable-State Tax W/H	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-05-5 Payable-Kaiser	-16,850.52	320,023.85	320,116.09	303,265.57
	10-000-00-0000-7471-000-0000-06-5 Payable-Disab Adm/Class	.00	4,150.11	4,150.11	4,150.11
	10-000-00-0000-7471-000-0000-07-5 Payable-Executive Services	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-08-5 Payable-MEA Dues	.00	16,435.14	16,435.14	16,435.14
	10-000-00-0000-7471-000-0000-09-5 Payable-Food Service Dues	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-10-5 Payable-Credit Union	.00	26,579.72	26,579.72	26,579.72
	10-000-00-0000-7471-000-0000-11-5 Payable-Pace Dues	.00	2.00	2.00	2.00
	10-000-00-0000-7471-000-0000-12-5 Payable-Group Life	.00	12,410.19	12,410.19	12,410.19
	10-000-00-0000-7471-000-0000-13-5 Payable-Tax Sheltered Annuities	.00	25,449.30	25,549.30	25,549.30
	10-000-00-0000-7471-000-0000-14-5 Payable-United Way	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-15-5 Payable-Medicare	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-16-5 Payable-CCSEA	.00	1,392.50	1,392.50	1,392.50
	10-000-00-0000-7471-000-0000-17-5 Payable CASE Life	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-18-5 Payable-PERA Survivor Insurance	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-19-5 Payable-CASE Dues	.00	201.00	201.00	201.00
	10-000-00-0000-7471-000-0000-20-5 Payable-Cancer Care	.00	1,430.62	1,497.57	1,497.57
	10-000-00-0000-7471-000-0000-21-5 Payable-Executive Svcs Life	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-22-5 Payable-Garnishment W/H	.00	1,459.84	1,459.84	1,459.84
	10-000-00-0000-7471-000-0000-23-5 Payable-Dental	.00	-10,183.44	-98,260.71	-98,260.71
	10-000-00-0000-7471-000-0000-24-5 Payable-Vision-VSP	.00	2,531.35	2,379.23	2,379.23
	10-000-00-0000-7471-000-0000-25-5 Payable-Clearing Account/Health Svcs	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-26-5 Payable-Mapleton Education Foundation	.00	2,022.21	2,022.21	2,022.21
	10-000-00-0000-7471-000-0000-27-5 Payable-Life Non-Cash	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-28-5 Payable-Long Term Hlth	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-29-5 Payable-Disab Certified	.00	2,834.96	2,834.96	2,834.96
	10-000-00-0000-7471-000-0000-30-5 AFLAC - FSA	.00	15,267.07	3,712.67	3,712.67
	10-000-00-0000-7471-000-0000-31-5 Payable-Dependant Care & Health FSAs	.00	-11,658.56	.00	.00

Period Ending 12/31/14

Account Period 06

## Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 10</b>	<b>GENERAL FUND</b>				
10-000-00-0000-7471-000-0000-32-5	Alternative License	-991.60	991.68	-6,941.68	-7,933.28
10-000-00-0000-7471-000-0000-33-5	Preschool & Daycare Tutition	.00	.00	8,311.07	8,311.07
10-000-00-0000-7481-000-0000-00-5	Deferred Revenue	408,605.00	.00	.00	408,605.00
10-661-00-0000-7421-000-0000-00-5	Great Colorado Payback Payable	.00	.00	.00	.00
10-000-00-0000-7421-000-0000-73-5	Checks Payable to ECPAC	.00	-28,692.81	.00	.00
10-000-95-0000-7482-000-4010-00-5	Title I Deferred Revenue	.00	.00	.00	.00
	<b>Total Liabilities</b>	<b>5,166,148.35</b>	<b>382,646.73</b>	<b>110,885.63</b>	<b>5,277,033.98</b>
10-000-00-0000-6720-000-0000-00-5	Restricted for Debt Service	420,537.50	.00	.00	420,537.50
10-000-00-0000-6750-000-0000-00-5	Committed Fund Balance	1,314,173.00	.00	.00	1,314,173.00
10-000-00-0000-6721-000-0000-00-5	Restricted for Tabor 3% Reserve	1,895,195.00	.00	.00	1,895,195.00
10-000-00-0000-6722-000-0000-00-5	Restricted for Multi-Yr Contracts	1,093,550.00	.00	.00	1,093,550.00
10-000-00-0000-6760-000-0000-00-5	Assigned fund balance	.00	.00	.00	.00
10-000-00-0000-9330-000-0000-00-5	Financial Crisis Restricted Reserve	.00	.00	.00	.00
10-000-00-0000-6775-000-0000-00-5	Budgeted Fund Balance	-3,683,374.00	.00	2,365,200.00	-1,318,174.00
10-000-00-0000-6770-000-0000-00-5	Unassigned fund balance	2,168,102.99	.00	.00	2,168,102.99
	<b>Total Equity</b>	<b>3,208,184.49</b>	<b>.00</b>	<b>2,365,200.00</b>	<b>5,573,384.49</b>
10-000-00-0000-6780-000-0000-00-5	Estimated Revenues	-65,535,729.00	.00	.00	-65,535,729.00
10-000-00-0000-6781-000-0000-00-5	Revenue Control	.00	3,398,130.00	24,934,232.26	24,934,232.26
10-000-00-0000-6782-000-0000-00-5	Appropriations	69,219,103.00	.00	-2,365,200.00	66,853,903.00
10-000-00-0000-6783-000-0000-00-5	Expenditure Control	.00	-5,124,464.14	-32,164,973.52	-32,164,973.52
10-000-00-0000-6784-000-0000-00-5	Encumbrance Control	.00	-23,234.30	-438,655.34	-438,655.34
10-000-00-0000-6753-000-0000-00-5	Reserve for Encumbrances	.00	23,234.30	438,655.34	438,655.34
	<b>Total Controls</b>	<b>3,683,374.00</b>	<b>-1,726,334.14</b>	<b>-9,595,941.26</b>	<b>-5,912,567.26</b>
	<b>Total Equity and Control</b>	<b>6,891,558.49</b>	<b>-1,726,334.14</b>	<b>-7,230,741.26</b>	<b>-339,182.77</b>
	<b>Total Liabilities and Equity</b>	<b>12,057,706.84</b>	<b>-1,343,687.41</b>	<b>-7,119,855.63</b>	<b>4,937,851.21</b>
	<b>Other Sources/Uses</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>

\*Fund is in Balance .00

Period Ending 12/31/14

Account Period 06

## Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 18</b>	<b>INSURANCE RESERVE FUND</b>				
18-000-00-0000-8101-000-0000-00-5	Cash-North Valley Bank	43,438.99	4,388.35	-1,340.60	42,098.39
18-000-00-0000-8111-000-0000-00-5	Investment-Self Insurance Pool	.00	.00	.00	.00
18-000-00-0000-8111-000-0000-01-5	Investment-ColoTrust	16,226.89	8.01	65,274.13	81,501.02
18-000-00-0000-8181-000-0000-00-5	Prepaid Expenes	.00	.00	.00	.00
18-000-00-0000-8153-000-0000-00-5	Accounts Receivable	150.00	.00	-150.00	.00
18-000-00-0000-8132-000-0000-10-5	Due To/From General Fund	.00	.00	.00	.00
18-000-00-0000-8132-000-0000-43-5	Due To/From Cap Res Fund	.00	.00	.00	.00
<b>Total Assets</b>		<b>59,815.88</b>	<b>4,396.36</b>	<b>63,783.53</b>	<b>123,599.41</b>

Period Ending 12/31/14

Account Period 06

## Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 18</b>	<b>INSURANCE RESERVE FUND</b>				
18-000-00-0000-7421-000-0000-00-5	Accounts Payable	.00	.00	.00	.00
18-000-00-0000-7421-000-0000-01-5	Prior Yrs Accounts Payable	.00	.00	.00	.00
	<b>Total Liabilities</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
18-000-00-0000-6766-000-0000-00-5	Restricted Insurance Reserve	.00	.00	.00	.00
18-000-00-0000-6730-000-0000-00-5	Reserved fund balance	.00	.00	.00	.00
18-000-00-0000-6775-000-0000-00-5	Budgeted Fund Balance	45,277.00	.00	.00	45,277.00
18-000-00-0000-6726-000-0000-00-5	Restricted fund balance	59,815.88	.00	.00	59,815.88
	<b>Total Equity</b>	<b>105,092.88</b>	<b>.00</b>	<b>.00</b>	<b>105,092.88</b>
18-000-00-0000-6780-000-0000-00-5	Estimated Revenues	-458,025.00	.00	.00	-458,025.00
18-000-00-0000-6781-000-0000-00-5	Revenue Control	.00	11.57	458,032.81	458,032.81
18-000-00-0000-6782-000-0000-00-5	Appropriations	412,748.00	.00	.00	412,748.00
18-000-00-0000-6783-000-0000-00-5	Expenditure Control	.00	4,384.79	-394,249.28	-394,249.28
18-000-00-0000-6784-000-0000-00-5	Encumbrance Control	.00	.00	-6,939.12	-6,939.12
18-000-00-0000-6753-000-0000-00-5	Reserve for Encumbrances	.00	.00	6,939.12	6,939.12
	<b>Total Controls</b>	<b>-45,277.00</b>	<b>4,396.36</b>	<b>63,783.53</b>	<b>18,506.53</b>
	<b>Total Equity and Control</b>	<b>59,815.88</b>	<b>4,396.36</b>	<b>63,783.53</b>	<b>123,599.41</b>
	<b>Total Liabilities and Equity</b>	<b>59,815.88</b>	<b>4,396.36</b>	<b>63,783.53</b>	<b>123,599.41</b>
	<b>Other Sources/Uses</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
*Fund is in Balance		.00			



Period Ending 12/31/14

Account Period 06

## Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 19</b>	<b>C.P.P.</b>				
19-000-00-0000-8101-000-0000-02-5	CPP Cash NVB	289,613.45	-172,955.37	-88,682.14	200,931.31
19-000-00-0000-8101-000-0000-03-5	Cash-CPP	3.00	.00	-3.00	.00
19-000-00-0000-8153-000-0000-00-5	Accounts Receivable	160.00	.00	.00	160.00
19-000-00-0000-8132-000-0000-10-5	Due To/From General Fund	-928.53	70,964.01	-47,408.56	-48,337.09
19-000-00-0000-8132-000-0000-22-5	Due To/From Gov't Grant Fund	-2,408.58	.00	2,408.58	.00
19-000-00-0000-8132-000-0000-43-5	Due to/From 19 and 43	.00	.00	.00	.00
<b>Total Assets</b>		<b>286,439.34</b>	<b>-101,991.36</b>	<b>-133,685.12</b>	<b>152,754.22</b>

Period Ending 12/31/14

Account Period 06

## Balance Sheet Summary

FJBAS01A

	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 19</b>	<b>C.P.P.</b>				
	19-000-00-0000-7421-000-0000-00-5 Accounts Payable	.00	.00	.00	.00
	19-000-00-0000-7421-000-0000-01-5 Prior Yrs Accounts Payable	1,211.01	.00	-1,211.01	.00
	19-000-00-0000-7461-000-0000-01-5 Accrued Salaries - Summer Payment	148,517.12	.00	.00	148,517.12
	19-000-00-0000-7461-000-0000-02-5 Accrued Benefits - Summer Payment	45,020.88	.00	.00	45,020.88
	<b>Total Liabilities</b>	<b>194,749.01</b>	<b>.00</b>	<b>-1,211.01</b>	<b>193,538.00</b>
	19-000-00-0000-6724-000-0000-00-5 Restricted CPP Reserve	54,798.09	.00	.00	54,798.09
	19-000-00-0000-6760-000-0000-00-5 Reserved fund balance	.00	.00	.00	.00
	19-000-00-0000-6775-000-0000-00-5 Budgeted Fund Balance	-48,308.00	.00	.00	-48,308.00
	19-000-00-0000-6770-000-0000-00-5 Unreserved fund balance	36,892.24	.00	.00	36,892.24
	<b>Total Equity</b>	<b>43,382.33</b>	<b>.00</b>	<b>.00</b>	<b>43,382.33</b>
	19-000-00-0000-6780-000-0000-00-5 Estimated Revenues	-1,500,439.00	.00	.00	-1,500,439.00
	19-000-00-0000-6781-000-0000-00-5 Revenue Control	.00	19,361.65	574,559.84	574,559.84
	19-000-00-0000-6782-000-0000-00-5 Appropriations	1,548,747.00	.00	.00	1,548,747.00
	19-000-00-0000-6783-000-0000-00-5 Expenditure Control	.00	-121,353.01	-707,033.95	-707,033.95
	19-000-00-0000-6784-000-0000-00-5 Encumbrance Control	.00	207.42	-456.00	-456.00
	19-000-00-0000-6753-000-0000-00-5 Reserve for Encumbrances	.00	-207.42	456.00	456.00
	<b>Total Controls</b>	<b>48,308.00</b>	<b>-101,991.36</b>	<b>-132,474.11</b>	<b>-84,166.11</b>
	<b>Total Equity and Control</b>	<b>91,690.33</b>	<b>-101,991.36</b>	<b>-132,474.11</b>	<b>-40,783.78</b>
	<b>Total Liabilities and Equity</b>	<b>286,439.34</b>	<b>-101,991.36</b>	<b>-133,685.12</b>	<b>152,754.22</b>
	<b>Other Sources/Uses</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
	*Fund is in Balance	.00			

Period Ending 12/31/14

Account Period 06

## Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 21</b>	<b>Nutrition Service Fund</b>				
21-000-00-0000-8101-000-0000-00-5	Cash-North Valley Bank	1,329,718.04	232,508.65	-380,420.57	949,297.47
21-000-00-0000-8101-000-0000-01-5	Cash-North Valley Bank School Passpo	98,066.27	3,141.02	15,456.47	113,522.74
21-000-00-0000-8103-000-0000-00-5	Kitchen Cash	.00	.00	700.00	700.00
21-000-00-0000-8103-000-0000-51-5	Petty Cash-Office	200.00	.00	.00	200.00
21-000-00-0000-8111-000-0000-01-5	Investment-ColoTrust	261,742.61	25.68	152.42	261,895.03
21-000-00-0000-8141-000-0000-00-5	Due from State	.00	.00	.00	.00
21-000-00-0000-8103-000-0000-01-5	Petty Cash - Concessions	.00	.00	.00	.00
21-000-00-0000-8141-000-0000-01-5	Due from Federal Gov't	.00	.00	.00	.00
21-000-00-0000-8141-000-0000-02-5	Receivable From Fed Govt	.00	.00	.00	.00
21-000-00-0000-8141-000-0000-03-5	Receivable-State of Colorado	.00	.00	.00	.00
21-000-00-0000-8153-000-0000-01-5	Accounts Receivable	1,973.15	.00	-1,973.15	.00
21-000-00-0000-8154-000-0000-01-5	Uncollected meal costs	.00	.00	.00	.00
21-000-00-0000-8231-000-0000-00-5	Building Improvements	54,857.62	.00	.00	54,857.62
21-000-00-0000-8241-000-0000-00-5	Equipment over \$5000	585,870.00	.00	.00	585,870.00
21-111-00-0000-8153-000-0000-00-5	BH Accounts Receivable	.00	.00	.00	.00
21-111-00-0000-8171-000-0000-00-5	BH Inventory	.00	.00	.00	.00
21-111-00-0000-8171-000-0000-01-5	BH Food Inventory	3,714.16	-930.86	-6,153.19	-2,439.03
21-111-00-0000-8171-000-0000-02-5	BH Non Food Inventory	580.20	-107.14	86.80	667.00
21-112-00-0000-8171-000-0000-00-5	CLAY Inventory	.00	.00	.00	.00
21-112-00-0000-8171-000-0000-01-5	CLAY Food Inventory	2,788.98	1,021.35	-968.66	1,820.32
21-112-00-0000-8171-000-0000-02-5	CLAY Non Food Inventory	942.04	-108.39	273.97	1,216.01
21-113-00-0000-8153-000-0000-00-5	MDW Accounts Receivable	.00	.00	.00	.00
21-113-00-0000-8171-000-0000-00-5	MDW Inventory	.00	.00	.00	.00
21-113-00-0000-8171-000-0000-01-5	MDW Food Inventory	3,844.26	-543.99	-3,623.43	220.83
21-113-00-0000-8171-000-0000-02-5	MDW Non Food Inventory	825.28	-386.51	-157.77	667.51
21-114-00-0000-8153-000-0000-00-5	MNT Accounts Receivable	.00	.00	.00	.00
21-114-00-0000-8171-000-0000-00-5	MNT Inventory	.00	.00	.00	.00
21-114-00-0000-8171-000-0000-01-5	MNT Food Inventory	3,830.70	213.90	-6,369.17	-2,538.47
21-114-00-0000-8171-000-0000-02-5	MNT Non Food Inventory	908.95	516.79	569.62	1,478.57
21-115-00-0000-8153-000-0000-00-5	VV Accounts Receivable	.00	.00	.00	.00
21-115-00-0000-8171-000-0000-00-5	VV Inventory	.00	.00	.00	.00
21-115-00-0000-8171-000-0000-01-5	VV Food Inventory	2,787.78	2,973.76	1,386.30	4,174.08
21-115-00-0000-8171-000-0000-02-5	VV Non Food Inventory	1,327.35	63.71	309.41	1,636.76
21-116-00-0000-8153-000-0000-00-5	WH Accounts Receivable	.00	.00	.00	.00
21-116-00-0000-8171-000-0000-00-5	WH Inventory	.00	.00	.00	.00
21-116-00-0000-8171-000-0000-01-5	WH Food Inventory	2,628.57	-812.77	-777.36	1,851.21
21-116-00-0000-8171-000-0000-02-5	WH Non Food Inventory	705.31	-86.26	-218.21	487.10
21-155-00-0000-8153-000-0000-00-5	Explore Accounts Receivable	.00	.00	.00	.00

Period Ending 12/31/14

Account Period 06

## Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 21</b>	<b>Nutrition Service Fund</b>				
21-181-00-0000-8153-000-0000-00-5	MELC Accounts Receivable	.00	.00	.00	.00
21-181-00-0000-8171-000-0000-00-5	DNU MELC Inventory	.00	.00	.00	.00
21-181-00-0000-8171-000-0000-01-5	DNU MELC Food Inventory	.00	.00	.00	.00
21-181-00-0000-8171-000-0000-02-5	DNU MELC Non Food Inventory	.00	.00	.00	.00
21-221-00-0000-8171-000-0000-00-5	DNU YK Inventory	.00	.00	.00	.00
21-221-00-0000-8171-000-0000-01-5	DNU YK Food Inventory	.00	.00	.00	.00
21-221-00-0000-8171-000-0000-02-5	DNU YK Non Food Inventory	.00	.00	.00	.00
21-301-00-0000-8153-000-0000-00-5	SKV Accounts Receivable	.00	.00	.00	.00
21-301-00-0000-8171-000-0000-00-5	DNU SKV Inventory	.00	.00	.00	.00
21-301-00-0000-8171-000-0000-01-5	DNU SKV Food Inventory	.00	.00	.00	.00
21-301-00-0000-8171-000-0000-02-5	DNU SKV Non Food Inventory	.00	.00	.00	.00
21-334-00-0000-8153-000-0000-00-5	Acad/Clay Accounts Receivable	.00	.00	.00	.00
21-334-00-0000-8171-000-0000-00-5	Acad/Clay Inventory	.00	.00	.00	.00
21-334-00-0000-8171-000-0000-01-5	Acad/Clay Food Inventory	3,767.31	-368.39	-1,642.81	2,124.50
21-334-00-0000-8171-000-0000-02-5	Acad/Clay Non Food Inventory	1,113.11	163.05	128.18	1,241.29
21-335-00-0000-8153-000-0000-00-5	MEC/MESA Accounts Receivable	.00	.00	.00	.00
21-335-00-0000-8171-000-0000-00-5	MEC/MESA Inventory	.00	.00	.00	.00
21-335-00-0000-8171-000-0000-01-5	MEC/MESA Food Inventory	2,549.84	1,531.19	-465.70	2,084.14
21-335-00-0000-8171-000-0000-02-5	MEC/MESA Non Food Inventory	836.11	.45	-217.35	618.76
21-511-00-0000-8153-000-0000-00-5	York Intl Accounts Receivable	.00	.00	.00	.00
21-511-00-0000-8171-000-0000-00-5	York Intl Inventory	.00	.00	.00	.00
21-511-00-0000-8171-000-0000-01-5	York Intl Food Inventory	3,119.89	-292.47	-3,909.47	-789.58
21-511-00-0000-8171-000-0000-02-5	York Intl Non Food Inventory	906.66	-1.11	-326.40	580.26
21-512-00-0000-8153-000-0000-00-5	GLA Accounts Receivable	.00	.00	.00	.00
21-512-00-0000-8171-000-0000-00-5	GLA Inventory	.00	.00	.00	.00
21-512-00-0000-8171-000-0000-01-5	GLA Food Inventory	2,577.87	2,707.14	3,124.08	5,701.95
21-512-00-0000-8171-000-0000-02-5	GLA Non Food Inventory	1,114.01	461.91	1,123.50	2,237.51
21-759-00-0000-8171-000-0000-04-5	Commodity Received from Federal Govt	69,177.74	7,459.76	-9,472.25	59,705.49
21-759-00-0000-8171-000-0000-05-5	Prior Years Inventory Adjustment	.00	.00	.00	.00
21-000-00-0000-8141-000-0000-04-5	Receivable of Local	.00	.00	.00	.00
21-000-00-0000-8142-000-3161-00-5	School Lunch State Match A/R K-5	.00	.00	.00	.00
21-000-00-0000-8142-000-3162-00-5	School Breakfast A/R	.00	.00	.00	.00
21-000-00-0000-8142-000-3164-00-5	Smart Start Nutrition A/R	.00	-1,396.50	1,668.00	1,668.00
21-000-00-0000-8142-000-3169-00-5	Child Nutrition Lunch A/R	.00	-2,606.40	3,389.20	3,389.20
21-000-00-0000-8142-000-4553-00-5	Federal School Breakfast A/R	.00	-81,860.52	32,222.46	32,222.46
21-000-00-0000-8142-000-4555-00-5	Federal School Lunch A/R	.00	-326,665.42	123,711.92	123,711.92
21-000-00-0000-8142-000-4555-01-5	Federal Snack A/R	.00	-634.68	1,059.44	1,059.44
21-000-00-0000-8142-000-4556-00-5	Special Milk Program A/R	.00	-2,302.76	877.45	877.45

Period Ending 12/31/14

Account Period 06

## Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 21</b>	<b>Nutrition Service Fund</b>				
21-000-00-0000-8142-000-4559-00-5	Federal Summer Food Serv A/R	22,792.67	.00	-22,792.67	.00
21-000-00-0000-8232-000-0000-00-5	Accum Depreciation Bldg	-20,773.00	.00	.00	-20,773.00
21-000-00-0000-8242-000-0000-00-5	Accum Depreciation Equip	-170,148.56	.00	.00	-170,148.56
21-000-00-0000-8245-000-0000-00-5	Depreciation Expense	-.05	.00	.00	-.05
21-156-00-0000-8153-000-0000-00-5	Welby Montessori Accounts Receivable	.00	.00	.00	.00
21-156-00-0000-8171-000-0000-00-5	Welby Montessori Inventory	.00	.00	.00	.00
21-156-00-0000-8171-000-0000-01-5	Welby Montessori Food Inventory	3,362.44	350.36	304.87	3,667.31
21-156-00-0000-8171-000-0000-02-5	Welby Montessori Non Food Inventory	920.98	-139.85	122.76	1,043.74
21-305-00-0000-8153-000-0000-00-5	NVYAS Accounts Receivable	.00	.00	.00	.00
21-331-00-0000-8171-000-0000-00-5	Catering Inventory	.00	.00	.00	.00
21-331-00-0000-8171-000-0000-01-5	Catering Food Inventory	7,520.50	-1,086.11	1,312.76	8,833.26
21-331-00-0000-8171-000-0000-02-5	Catering Non Food Inventory	1,101.14	201.70	311.99	1,413.13
21-740-00-0000-8153-000-0000-00-5	Catering Accounts Receivable	.00	.00	.00	.00
21-759-00-0000-8171-000-0000-01-5	Food Inventory	52,015.80	-10,203.78	-52,375.43	-359.63
21-759-00-0000-8171-000-0000-02-5	Non Food Inventory	13,133.06	-303.15	13,140.91	26,273.97
21-935-00-0000-8153-000-0000-00-5	New America Accts Receivable	.00	.00	.00	.00
21-000-00-0000-8132-000-0000-10-5	Due To/From General Fund	-1,800.21	6,515.31	-109,480.28	-111,280.49
21-000-00-0000-8132-000-0000-22-5	Due To/From Government Grant	.00	.00	.00	.00
	<b>Total Assets</b>	<b>2,350,598.58</b>	<b>-170,981.33</b>	<b>-399,911.36</b>	<b>1,950,687.22</b>

Period Ending 12/31/14

Account Period 06

## Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 21</b>	<b>Nutrition Service Fund</b>				
21-000-00-0000-7421-000-0000-00-5	Accounts Payable	.00	.00	.00	.00
21-000-00-0000-7401-000-0000-00-5	Advance from General Fund	.00	.00	.00	.00
21-000-00-0000-7421-000-0000-01-5	Accounts Payable-Prior Yrs	4,410.23	.00	-4,410.23	.00
21-000-00-0000-7461-000-0000-01-5	Accrued Salaries and Benefits	149,232.79	.00	.00	149,232.79
21-000-00-0000-7461-000-0000-03-5	Early Retirement-Current	.00	.00	.00	.00
21-000-00-0000-7461-000-0000-04-5	Early Retirement-Non-current	.00	.00	.00	.00
21-000-00-0000-7461-000-0000-05-5	Accrued Vacation	7,829.40	.00	.00	7,829.40
21-000-00-0000-7481-000-0000-00-5	Deferred Commodity Revenue	.00	.00	.00	.00
21-000-00-0000-7541-000-0000-02-5	Accrued Sick Leave	36,032.11	.00	.00	36,032.11
21-111-00-0000-7481-000-0000-00-5	BH Deferred Revenue	.00	.00	.00	.00
21-113-00-0000-7481-000-0000-00-5	MDW Deferred Revenue	.00	.00	.00	.00
21-114-00-0000-7481-000-0000-00-5	MNT Deferred Revenue	.00	.00	.00	.00
21-115-00-0000-7481-000-0000-00-5	VV Deferred Revenue	.00	.00	.00	.00
21-116-00-0000-7481-000-0000-00-5	WH Deferred Revenue	.00	.00	.00	.00
21-155-00-0000-7481-000-0000-00-5	Explore Deferred Revenue	.00	.00	.00	.00
21-181-00-0000-7481-000-0000-00-5	MELC Deferred Revenue	.00	.00	.00	.00
21-334-00-0000-7481-000-0000-00-5	Aced/Clay Deferred Rev	.00	.00	.00	.00
21-335-00-0000-7481-000-0000-00-5	MEC/MESA Deferred Revenue	.00	.00	.00	.00
21-511-00-0000-7481-000-0000-00-5	York Intl Deferred Revenue	.00	.00	15.00	15.00
21-512-00-0000-7481-000-0000-00-5	GLA Deferred Revenue	.00	.00	.00	.00
21-521-00-0000-7481-000-0000-00-5	MESA Deferred Revenue	.00	.00	.00	.00
21-156-00-0000-7481-000-0000-00-5	Welby Montessori Deferred Revenue	.00	.00	.00	.00
21-305-00-0000-7481-000-0000-00-5	NVYAS Deferred Revenue	.00	.00	.00	.00
21-331-00-0000-7481-000-0000-00-5	SKV Deferred Revenue	.00	.00	.00	.00
21-526-00-0000-7482-000-0561-00-5	Livewell Colo Grant Def Rev	.00	.00	.00	.00
21-935-00-0000-7481-000-0000-00-5	New America Deferred Revenue	.00	.00	.00	.00
	<b>Total Liabilities</b>	<b>197,504.53</b>	<b>.00</b>	<b>-4,395.23</b>	<b>193,109.30</b>
21-000-00-0000-6721-000-0000-01-5	Capital Contribution from Gen Fd	.00	.00	.00	.00
21-000-00-0000-6721-000-0000-02-5	Capital Contribution from Cap Res Fd	.00	.00	.00	.00
21-000-00-0000-6790-000-0000-41-5	Contributed Capital from Bldg Fund	449,806.32	.00	.00	449,806.32
21-000-00-0000-6730-000-0000-00-5	Retained Earnings Appropriated	.00	.00	.00	.00
21-000-00-0000-6730-000-0000-01-5	Budgeted Fund Balance	.00	.00	.00	.00
21-000-00-0000-6775-000-0000-00-5	Budgeted Fund Balance	22,831.66	.00	.00	22,831.66
21-000-00-0000-6792-000-0000-00-5	Unreserved fund balance	1,703,287.73	.00	.00	1,703,287.73
	<b>Total Equity</b>	<b>2,175,925.71</b>	<b>.00</b>	<b>.00</b>	<b>2,175,925.71</b>

Period Ending 12/31/14

Account Period 06

## Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 21</b>	<b>Nutrition Service Fund</b>				
21-000-00-0000-6780-000-0000-00-5	Estimated Revenues	-2,550,022.30	.00	.00	-2,550,022.30
21-000-00-0000-6781-000-0000-00-5	Revenue Control	.00	37,872.97	854,046.49	854,046.49
21-000-00-0000-6782-000-0000-00-5	Appropriations	2,527,190.64	.00	.00	2,527,190.64
21-000-00-0000-6783-000-0000-00-5	Expenditure Control	.00	-208,854.30	-1,249,562.62	-1,249,562.62
21-000-00-0000-6784-000-0000-00-5	Encumbrance Control	.00	.00	.00	.00
21-000-00-0000-6753-000-0000-00-5	Reserve for Encumbrances	.00	.00	.00	.00
	<b>Total Controls</b>	<b>-22,831.66</b>	<b>-170,981.33</b>	<b>-395,516.13</b>	<b>-418,347.79</b>
	<b>Total Equity and Control</b>	<b>2,153,094.05</b>	<b>-170,981.33</b>	<b>-395,516.13</b>	<b>1,757,577.92</b>
	<b>Total Liabilities and Equity</b>	<b>2,350,598.58</b>	<b>-170,981.33</b>	<b>-399,911.36</b>	<b>1,950,687.22</b>
	<b>Other Sources/Uses</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
*Fund is in Balance		.00			

Period Ending 12/31/14

Account Period 06

## Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 22</b>	<b>Governmental Designated-Purpose Grant Fd</b>				
22-000-00-0000-8101-000-0000-00-5	Cash-North Valley Bank	75,931.43	72,626.20	37,474.08	113,405.51
22-000-00-0000-8111-000-0000-01-5	Investment-ColoTrust	8,830.09	2.12	12,036.40	20,866.49
22-000-00-0000-8111-000-0000-04-5	Investment-CLASS	.00	.00	.00	.00
22-577-00-0000-8103-000-0000-00-5	Petty Cash-Chapter I	.00	.00	.00	.00
22-000-00-0000-8142-000-0000-01-5	Accounts Receivable	.00	.00	.00	.00
22-000-00-0000-8142-000-1000-01-5	Due from Federal Gov't	.00	.00	.00	.00
22-000-00-0000-8142-000-1000-02-5	Due from State Gov't	.00	.00	.00	.00
22-000-00-0000-8142-000-5010-01-5	Supp Summer School Accounts Receivable	.00	.00	.00	.00
22-000-00-0000-8142-000-5010-02-5	Tiered Inter Accounts Receivable	.00	.00	.00	.00
22-000-00-0000-8142-000-5360-00-5	Colorado Grad Pathways Accts Rec	12,755.00	.00	-11,237.00	1,518.00
22-000-00-0000-8142-000-5377-00-5	Tiered Intervention A/R	104,556.83	.00	-100,210.00	4,346.83
22-121-00-0000-8142-000-3901-01-5	Accounts Receivable Summer School	.00	.00	.00	.00
22-129-00-0000-8142-000-5184-01-5	Accounts Receivable SS/HS	.00	.00	.00	.00
22-183-00-0000-8142-000-0183-01-5	Accounts Receivable School Ready	.00	.00	.00	.00
22-187-00-0000-8142-000-4173-01-5	Accounts Receivable Early Childhood	6,630.00	-3,796.00	-2,835.00	3,795.00
22-188-00-0000-8142-000-8600-01-5	Accounts Receivable Headstart	.00	.00	.00	.00
22-244-00-0000-8142-000-7076-01-5	Accounts Receivable NSF	.00	.00	.00	.00
22-245-00-0000-8142-000-7076-01-5	Accounts Receivable NSF2	.00	.00	.00	.00
22-246-00-0000-8142-000-7076-00-5	NSF3 Accounts Receivable	.00	.00	.00	.00
22-304-00-0000-8142-000-0304-01-5	Accounts Receivable New Tech	.00	.00	.00	.00
22-328-00-0000-8142-000-0331-01-5	Accounts Receivable El Pomar	.00	.00	.00	.00
22-334-00-0000-8142-000-0334-01-5	Accounts Receivable CSSI	.00	.00	.00	.00
22-496-00-0000-8142-000-4048-01-5	Accounts Receivable Secondary Basic	.00	.00	.00	.00
22-504-00-0000-8142-000-4027-00-5	Title VI-B IDEA Mapleton A/R	288,024.00	-202,221.00	-196,411.00	91,613.00
22-545-00-0000-8142-000-4410-00-5	Job Bill Grant Accounts Receivable	.00	.00	.00	.00
22-553-00-0000-8142-000-4186-01-5	Accounts Receivable Title IV	.00	.00	.00	.00
22-560-00-0000-8142-000-4365-01-5	Accounts Receivable Title III	42,747.00	10,923.00	-9,985.00	32,762.00
22-561-00-0000-8142-000-4318-01-5	Accounts Receivable Title IID	.00	.00	.00	.00
22-562-00-0000-8142-000-7365-01-5	Accounts Receivable Title III	7,350.00	.00	-7,350.00	.00
22-563-00-0000-8142-000-4386-00-5	ARRA Title IID Accounts Receivable	.00	.00	.00	.00
22-577-00-0000-8142-000-4010-01-5	Accounts Receivable Title I	.00	.00	.00	.00
22-578-00-0000-8142-000-4011-01-5	Accounts Receivable Title I Part C	2,264.81	.00	-2,264.05	.76
22-579-00-0000-8142-000-5010-01-5	Accounts Receivable Title I Reallocation	.00	.00	.00	.00
22-580-00-0000-8142-000-5010-01-5	Accounts Receivable Title I Part A	.00	.00	.00	.00
22-582-00-0000-8142-000-4367-01-5	Accounts Receivable Title IIA	72,497.00	4,843.00	-53,345.00	19,152.00
22-583-00-0000-8142-000-5010-01-5	Accounts Receivable Title IIA	.00	.00	.00	.00
22-584-00-0000-8142-000-5010-01-5	Accounts Receivable Title IA R&R	.00	.00	.00	.00
22-586-00-0000-8142-000-0342-01-5	Accounts Receivable Rose	.00	.00	.00	.00



Period Ending 12/31/14

Account Period 06

## Balance Sheet Summary

FJBAS01A

	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 22</b>	<b>Government Designated-Purpose Grant Fd</b>				
	22-730-00-0000-8142-000-1410-00-5 CHF PE Program A/R	.00	.00	.00	.00
	22-000-00-0000-8142-000-0121-00-5 Boettcher Foundation A/R	.00	.00	.00	.00
	22-000-00-0000-8142-000-0122-00-5 Wal-Mart Foundation A/R	.00	.00	.00	.00
	22-000-00-0000-8142-000-0135-00-5 Kohl's Foundation A/R	.00	.00	.00	.00
	22-000-00-0000-8142-000-0521-00-5 Sunshine Fund A/R	3,390.15	.00	-3,390.15	.00
	22-000-00-0000-8142-000-3206-00-5 READ Act Acct Rec/Mapleton	.00	.00	.00	.00
	22-000-00-0000-8142-000-3207-00-5 Library Program Accts Rec	.00	.00	.00	.00
	22-000-00-0000-8142-000-3208-00-5 Curriculum Unit A/R	.00	.00	.00	.00
	22-000-00-0000-8142-000-4413-00-5 Race to the Top A/R	2,350.00	.00	-2,350.00	.00
	22-000-00-0000-8142-000-5010-00-5 SISG Accounts Receivable	77,741.00	.00	-77,743.00	-2.00
	22-000-00-0000-8142-000-5010-03-5 Prevention Integration A/R	.00	.00	.00	.00
	22-000-00-0000-8142-000-5360-01-5 Colo Grad Paths New America Acct Rec	.00	.00	.00	.00
	22-000-00-0000-8142-000-7218-00-5 Adams Cty Comm Dev Accts Rec	.00	.00	.00	.00
	22-151-00-0000-8142-000-0126-00-5 GOCO A/R	.00	.00	.00	.00
	22-152-00-0000-8142-000-0127-00-5 Adams Cty Open Space A/R	.00	.00	.00	.00
	22-186-00-0000-8142-000-4392-00-5 ARRA Preschool Accounts Receivable	.00	.00	.00	.00
	22-306-00-0000-8142-000-3192-00-5 Counselor Corp Accounts Receivable	.00	.00	.00	.00
	22-461-00-0000-8142-000-3206-00-5 READ Act Accts Rec/Connections	.00	.00	.00	.00
	22-461-00-0000-8142-000-4027-00-5 Title VI-B IDEA Connections A/R	30,340.00	-40,220.00	-12,845.00	17,495.00
	22-502-00-0000-8141-000-0123-00-5 Kanter/Kallman Fnd A/R	.00	.00	.00	.00
	22-505-00-0000-8142-000-4391-00-5 ARRA Title VIB Accts Rec	.00	.00	.00	.00
	22-520-00-0000-8142-000-0520-00-5 MEF Teacher Scholarships A/R	14,636.63	.00	-14,636.63	.00
	22-576-00-0000-8142-000-4389-00-5 ARRA Title I Part A Accts Rec	.00	.00	.00	.00
	22-599-00-0000-8142-000-3183-00-5 EARS Accounts Receivable	.00	.00	.00	.00
	22-935-00-0000-8142-000-4027-00-5 Title VI-B IDEA New America A/R	.00	.00	.00	.00
	22-000-00-0000-8132-000-0000-10-5 Due To/From General Fund	-338,020.04	368,523.00	13,134.79	-324,885.25
	22-000-00-0000-8132-000-0000-19-5 Due To/From C P P Fund	2,408.58	.00	-2,408.58	.00
	22-000-00-0000-8132-000-0000-21-5 Due To/From Food Service	.00	.00	.00	.00
	22-000-00-0000-8132-000-0000-43-5 Due To/From Capital Reserve	.00	.00	.00	.00
	<b>Total Assets</b>	<b>414,432.48</b>	<b>210,680.32</b>	<b>-434,365.14</b>	<b>-19,932.66</b>

Period Ending 12/31/14

Account Period 06

## Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 22</b>	<b>Governmental Designated-Purpose Grant Fd</b>				
22-000-00-0000-7421-000-0000-00-5	Accounts Payable	.00	.00	.00	.00
22-000-00-0000-7421-000-0000-01-5	Prior Yrs Accounts Payable	1,616.19	.00	-1,616.19	.00
22-000-00-0000-7461-000-0000-01-5	Accrued Salaries-Summer Payment	203,686.30	.00	.00	203,686.30
22-000-00-0000-7461-000-0000-02-5	Accrued Benefits-Summer Payment	47,647.66	.00	.00	47,647.66
22-000-00-0000-7482-000-1000-00-5	Deferred Revenue	.00	.00	.00	.00
22-115-00-0000-7482-000-0171-00-5	Partnership for Great Schools Def Rev	16,438.00	.00	-16,438.00	.00
22-119-00-0000-7482-000-3150-00-5	Gifted & Talented Deferred Revenue	6,437.26	.00	.00	6,437.26
22-121-00-0000-7482-000-3901-00-5	Deferred Revenue Summer School	.00	.00	.00	.00
22-155-00-0000-7482-000-3951-00-5	Deferred Revenue Explore Arts	.00	.00	.00	.00
22-183-00-0000-7482-000-0183-00-5	Deferred Revenue School Ready	.00	.00	.00	.00
22-187-00-0000-7482-000-4173-00-5	Deferred Revenue IDEA	.00	.00	.00	.00
22-188-00-0000-7482-000-8600-00-5	Deferred Revenue Headstart	.00	.00	.00	.00
22-194-00-0000-7482-000-0194-00-5	Deferred Revenue Friedman	.00	.00	.00	.00
22-304-00-0000-7482-000-0304-00-5	Deferred Rev New Tech	.00	.00	.00	.00
22-306-00-0000-7482-000-3192-00-5	Deferred Revenue Counselor Corp	675.67	.00	-676.00	-.33
22-307-00-0000-7482-000-0307-00-5	Deferred Revenue MESA Grant	.00	.00	.00	.00
22-307-00-0000-7482-000-0307-03-5	Breech Foundation Deferred Revenue	.00	.00	.00	.00
22-308-00-0000-7482-000-0308-00-5	Deferred Revenue Qwest/Tech	.00	.00	.00	.00
22-310-00-0000-7482-000-1310-00-5	Deferred Revenue Truancy Red	.00	.00	.00	.00
22-334-00-0000-7482-000-0334-00-5	Deferred Revenue CSSI	.00	.00	.00	.00
22-340-00-0000-7482-000-0340-00-5	Deferred Revenue CES	.00	.00	.00	.00
22-341-00-0000-7482-000-0341-00-5	Deferred Revenue CES2	.00	.00	.00	.00
22-496-00-0000-7482-000-4048-00-5	Deferred Revenue Secondary Basic	.00	.00	.00	.00
22-502-00-0000-7482-000-0502-00-5	Deferred Revenue MESA Grant	.00	.00	.00	.00
22-520-00-0000-7482-000-0520-00-5	MEF Teacher Scholarships Def Rev	.00	.00	.00	.00
22-521-00-0000-7482-000-0303-00-5	Deferred Revenue Rose MESA	.00	.00	.00	.00
22-530-00-0000-7482-000-0150-00-5	Rose Community Foundation Def Rev	.00	.00	.00	.00
22-546-00-0000-7482-000-3952-00-5	Deferred Revenue Medicaid	.00	.00	.00	.00
22-553-00-0000-7482-000-4186-00-5	Deferred Revenue Drug Free	.00	.00	.00	.00
22-578-00-0000-7482-000-4011-00-5	Deferred Revenue Title I Part C (Mig)	.00	.00	.00	.00
22-581-00-0000-7482-000-4298-00-5	Deferred Revenue Title V	.00	.00	.00	.00
22-599-00-0000-7482-000-3183-00-5	Deferred Revenue EARS	5,931.63	.00	-5,932.00	-.37
22-610-00-0000-7482-000-0173-00-5	CAPER Deferred Revenue	.00	.00	.00	.00
22-708-00-0000-7482-000-1161-00-5	State Breakfast Deferred Revenue	.00	.00	.00	.00
22-000-00-0000-7482-000-0120-00-5	CenturyLink Def Rev	.00	.00	.00	.00
22-000-00-0000-7482-000-0121-00-5	Boettcher Foundation Def Rev	.00	.00	.00	.00
22-000-00-0000-7482-000-0122-00-5	Wal-Mart Foundation Def Rev	13.75	.00	.00	13.75
22-000-00-0000-7482-000-0125-00-5	Technology Grant Def Rev	.00	.00	.00	.00

Period Ending 12/31/14

Account Period 06

## Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 22</b>	<b>Governmental Designated-Purpose Grant Fd</b>				
22-000-00-0000-7482-000-0128-00-5	Rose Foundation Def Rev	50,000.00	.00	.00	50,000.00
22-000-00-0000-7482-000-0155-00-5	Google Grant Def Rev	.00	.00	.00	.00
22-000-00-0000-7482-000-0155-01-5	Google/E-Reader Def Rev	.00	.00	.00	.00
22-000-00-0000-7482-000-0160-00-5	Amgen Foundation Deferred Revenue	.00	.00	.00	.00
22-000-00-0000-7482-000-0522-00-5	MEF District Priority Def Rev	23,617.86	.00	.00	23,617.86
22-000-00-0000-7482-000-1400-00-5	Colorado Health Foundation Def Rev	.00	.00	.00	.00
22-000-00-0000-7482-000-3206-00-5	READ Act Def Rev/Mapleton	.00	.00	.00	.00
22-000-00-0000-7482-000-3207-00-5	Library Program Def Rev	1.25	.00	.00	1.25
22-000-00-0000-7482-000-5360-00-5	Colorado Graduation Pathways D/R	15,635.52	.00	.00	15,635.52
22-000-00-0000-7482-000-5360-01-5	Colo Grad Paths NA Def Rev	.00	.00	.00	.00
22-151-00-0000-7482-000-0126-01-5	GOCO Deferred Revenue	.00	.00	.00	.00
22-305-00-0000-7482-000-0305-00-5	Morgridge Foundation Deferred Revenue	.00	.00	.00	.00
22-320-00-0000-7482-000-0320-01-5	Gates Foundation Deferred Revenue	.00	.00	.00	.00
22-461-00-0000-7482-000-3206-00-5	READ Act Def Rev/Connections	.00	.00	.00	.00
22-461-00-0000-7482-000-4027-00-5	Title VI-B IDEA Connections Def Rev	.00	.00	.00	.00
22-502-00-0000-7482-000-0123-00-5	Kanter/Kallman Fnd Def Rev	.00	.00	.00	.00
22-512-00-0000-7482-000-7724-00-5	CPPW Wellness - GLA Playground Def Rev	.00	.00	.00	.00
22-520-00-0000-7482-000-0175-00-5	MEF Science Grant Deferred Rev	.00	.00	.00	.00
22-586-00-0000-7482-000-0342-00-5	ROSE DEFERRED REVENUE	.00	.00	.00	.00
22-590-00-0000-7482-000-0130-00-5	Larrk Found Def Rev	.00	.00	.00	.00
22-673-00-0000-7482-000-0545-00-5	Anschutz Foundation Def Rev	25,000.00	.00	.00	25,000.00
22-673-00-0000-7482-000-0547-00-5	Anschutz General Operating Def Rev	.00	.00	.00	.00
22-730-00-0000-7482-000-1410-00-5	CHF PE Program Def Rev	17,731.39	.00	-17,731.39	.00
22-580-00-0000-7482-000-5010-00-5	Deferred Revenue	.00	.00	.00	.00
	<b>Total Liabilities</b>	<b>414,432.48</b>	<b>.00</b>	<b>-42,393.58</b>	<b>372,038.90</b>
22-000-00-0000-6760-000-0000-00-5	Reserved fund balance	.00	.00	.00	.00
22-000-00-0000-6775-000-0000-00-5	Budgeted Fund Balance	.00	.00	1.00	1.00
22-000-00-0000-6770-000-0000-00-5	Unreserved fund balance	.00	.00	.00	.00
	<b>Total Equity</b>	<b>.00</b>	<b>.00</b>	<b>1.00</b>	<b>1.00</b>
22-000-00-0000-6780-000-0000-00-5	Estimated Revenues	-1,924,025.00	-300,925.86	-1,477,877.42	-3,401,902.42
22-000-00-0000-6781-000-0000-00-5	Revenue Control	.00	417,176.00	1,020,749.00	1,020,749.00
22-000-00-0000-6782-000-0000-00-5	Appropriations	1,924,025.00	300,925.86	1,477,876.42	3,401,901.42
22-000-00-0000-6783-000-0000-00-5	Expenditure Control	.00	-206,495.68	-1,412,720.56	-1,412,720.56
22-000-00-0000-6784-000-0000-00-5	Encumbrance Control	.00	6,374.02	-12,567.14	-12,567.14
22-000-00-0000-6753-000-0000-00-5	Reserve for Encumbrances	.00	-6,374.02	12,567.14	12,567.14
	<b>Total Controls</b>	<b>.00</b>	<b>210,680.32</b>	<b>-391,972.56</b>	<b>-391,972.56</b>

Period Ending12/31/14

Account Period06

Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 22	Governmntl Designated-Purpose Grant Fd				
	Total Equity and Control	.00	210,680.32	-391,971.56	-391,971.56
	Total Liabilities and Equity	414,432.48	210,680.32	-434,365.14	-19,932.66
	Other Sources/Uses	.00	.00	.00	.00
	*Fund is in Balance	.00			

Period Ending 12/31/14

Account Period 06

## Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 31</b>	<b>Bond Redemption Fund</b>				
31-000-00-0000-8101-000-0000-00-5	Cash-Colorado National Bank	.00	.00	.00	.00
31-000-00-0000-8111-000-0000-01-5	Investment-ColoTrust	.00	.00	.00	.00
31-000-00-0000-8111-000-0000-02-5	Investment-Piper Jaffray	.00	.00	.00	.00
31-000-00-0000-8111-000-0000-04-5	Investment-US Bancorp/Piper Jaffray	.00	.00	.00	.00
31-000-00-0000-8111-000-0000-05-5	US Bancorp-Dreyfus	.00	.00	.00	.00
31-000-00-0000-8111-000-0000-06-5	Cash Held with Trustee	947,972.71	.00	-553,299.51	394,673.20
31-000-00-0000-8111-000-0000-07-5	US Bank Custodial Account	2,634,005.36	9,412.11	-2,524,030.26	109,975.10
31-000-00-0000-8111-000-0000-08-5	Bond Refunding Escrow	.00	.00	.00	.00
31-000-00-0000-8121-000-0000-00-5	Property Taxes Receivable	182,743.22	.00	-103,845.22	78,898.00
31-000-00-0000-8132-000-0000-10-5	Due To/From From General Fund	.00	.00	.00	.00
	<b>Total Assets</b>	<b>3,764,721.29</b>	<b>9,412.11</b>	<b>-3,181,174.99</b>	<b>583,546.30</b>

Period Ending 12/31/14

Account Period 06

## Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 31</b>	<b>Bond Redemption Fund</b>				
31-000-00-0000-7421-000-0000-00-5	Accounts Payable	.00	.00	.00	.00
31-000-00-0000-7441-000-0000-00-5	Matured Coupons Payable	.00	.00	.00	.00
31-000-00-0000-7455-000-0000-00-5	Accrued Interest Payable	.00	.00	.00	.00
31-000-00-0000-7481-000-0000-00-5	Deferred Revenue	110,989.00	.00	.00	110,989.00
	<b>Total Liabilities</b>	<b>110,989.00</b>	<b>.00</b>	<b>.00</b>	<b>110,989.00</b>
31-000-00-0000-6720-000-0000-00-5	Restricted Fund Balance	.00	.00	.00	.00
31-000-00-0000-6775-000-0000-00-5	Budgeted Fund Balance	-3,666,868.85	.00	.00	-3,666,868.85
31-000-00-0000-6760-000-0000-01-5	Restructured fund balance	3,653,732.29	.00	.00	3,653,732.29
31-000-00-0000-6770-000-0000-00-5	Undesignated Fund Balance	.00	.00	.00	.00
	<b>Total Equity</b>	<b>-13,136.56</b>	<b>.00</b>	<b>.00</b>	<b>-13,136.56</b>
31-000-00-0000-6780-000-0000-00-5	Estimated Revenues	-4,539,542.00	.00	.00	-4,539,542.00
31-000-00-0000-6781-000-0000-00-5	Revenue Control	.00	9,412.11	19,377.75	19,377.75
31-000-00-0000-6782-000-0000-00-5	Appropriations	8,206,410.85	.00	.00	8,206,410.85
31-000-00-0000-6783-000-0000-00-5	Expenditure Control	.00	.00	-3,200,552.74	-3,200,552.74
31-000-00-0000-6784-000-0000-00-5	Encumbrance Control	.00	.00	.00	.00
31-000-00-0000-6753-000-0000-00-5	Reserve for Encumbrances	.00	.00	.00	.00
	<b>Total Controls</b>	<b>3,666,868.85</b>	<b>9,412.11</b>	<b>-3,181,174.99</b>	<b>485,693.86</b>
	<b>Total Equity and Control</b>	<b>3,653,732.29</b>	<b>9,412.11</b>	<b>-3,181,174.99</b>	<b>472,557.30</b>
	<b>Total Liabilities and Equity</b>	<b>3,764,721.29</b>	<b>9,412.11</b>	<b>-3,181,174.99</b>	<b>583,546.30</b>
	<b>Other Sources/Uses</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>

\*Fund is in Balance .00

Period Ending 12/31/14

Account Period 06

## Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 41</b>	<b>Building Fund</b>				
41-000-00-0000-8111-000-0000-00-5	Building Fund Cash C-Safe	.00	.00	.00	.00
41-805-00-0000-8105-000-0000-00-5	Cash with Fiscal Agent	-.29	.00	.00	-.29
41-000-00-0000-8142-000-3188-00-5	BEST Grant Receivable	.00	.00	.00	.00
41-000-00-0000-8132-000-0000-10-5	Due To From General Fund	.00	.00	.00	.00
41-000-00-0000-8132-000-0000-43-5	Due to/from	.00	.00	.00	.00
<b>Total Assets</b>		<b>-.29</b>	<b>.00</b>	<b>.00</b>	<b>-.29</b>

Period Ending 12/31/14

Account Period 06

## Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 41</b>	<b>Building Fund</b>				
41-000-00-0000-7421-000-0000-00-5	Accounts Payable	.00	.00	.00	.00
41-000-00-0000-7421-000-0000-01-5	Prior Yrs Accounts Payable	.00	.00	.00	.00
41-805-00-0000-7432-000-3188-00-5	Construction Contracts Payable- BEST	.00	.00	.00	.00
	<b>Total Liabilities</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
41-000-00-0000-6726-000-0000-00-5	Restricted Fund Balance	1,410,779.56	.00	.00	1,410,779.56
41-000-00-0000-6775-000-0000-00-5	Budgeted Fund Balance	.00	.00	.00	.00
41-000-00-0000-6770-000-0000-00-5	Undesignated Fund Balance	-1,410,779.85	.00	.00	-1,410,779.85
	<b>Total Equity</b>	<b>-.29</b>	<b>.00</b>	<b>.00</b>	<b>-.29</b>
41-000-00-0000-6780-000-0000-00-5	Estimated revenue	.00	.00	.00	.00
41-000-00-0000-6781-000-0000-00-5	Revenue Control	.00	.00	.00	.00
41-000-00-0000-6782-000-0000-00-5	appropriations	.00	.00	.00	.00
41-000-00-0000-6783-000-0000-00-5	Expenditure Control	.00	.00	.00	.00
41-000-00-0000-6784-000-0000-00-5	Encumbrance	.00	.00	.00	.00
41-000-00-0000-6753-000-0000-00-5	Reserve for Encumbrances	.00	.00	.00	.00
	<b>Total Controls</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
	<b>Total Equity and Control</b>	<b>-.29</b>	<b>.00</b>	<b>.00</b>	<b>-.29</b>
	<b>Total Liabilities and Equity</b>	<b>-.29</b>	<b>.00</b>	<b>.00</b>	<b>-.29</b>
	<b>Other Sources/Uses</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
*Fund is in Balance		.00			



Period Ending 12/31/14

Account Period 06

## Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 43</b>	<b>CAPITAL RESERVE FUND</b>				
43-000-00-0000-8101-000-0000-00-5	Cash-North Valley Bank	272,220.66	143.16	-176,928.69	95,291.97
43-000-00-0000-8111-000-0000-01-5	Investment-ColoTrust	61,973.43	-35,817.05	29,840.29	91,813.72
43-000-00-0000-8111-000-0000-02-5	Investment-US Bank Debt Svc Reserve I	.00	.00	.00	.00
43-000-00-0000-8111-000-0000-03-5	Investment-US Bank Interest Fund	.00	.00	.00	.00
43-000-00-0000-8111-000-0000-04-5	Investment-CLASS	.00	.00	.00	.00
43-000-00-0000-8111-000-0000-05-5	Unrestricted Cash	.00	.00	.00	.00
43-000-00-0000-8111-000-0000-06-5	Investment-Wells Fargo	.00	.00	.00	.00
43-000-00-0000-8111-000-0000-07-5	Investment-Wells Fargo (Tech)	.00	.00	.00	.00
43-000-00-0000-8111-000-0000-08-5	Investment-New Tech High	.00	.00	.00	.00
43-000-00-0000-8111-000-0000-09-5	Investment-Wells Fargo (Buses)	.00	.00	.00	.00
43-000-00-0000-8111-000-0000-10-5	Apple Lease	.00	.00	.00	.00
43-000-00-0000-8111-000-0000-11-5	DeLage Lease	.00	.00	.00	.00
43-000-00-0000-8111-000-0000-12-5	American Capital Lease	.00	.00	.00	.00
43-000-00-0000-8153-000-0000-00-5	Accounts Receivable	1,748.00	.00	-1,748.00	.00
43-000-00-0000-8181-000-0000-00-5	Prepaid Expenses	.00	.00	.00	.00
43-000-00-0000-8142-000-3189-00-5	BEST Roofing Receivable	.00	.00	.00	.00
43-000-00-0000-8132-000-0000-10-5	Due To/From General Fund	-271.80	.00	271.80	.00
43-000-00-0000-8132-000-0000-18-5	Due To/From Ins Res Fund	.00	.00	.00	.00
43-000-00-0000-8132-000-0000-19-5	Due to/from CPP	.00	.00	.00	.00
43-000-00-0000-8132-000-0000-22-5	Due To/From Governmental Grants	.00	.00	.00	.00
43-000-00-0000-8132-000-0000-41-5	Due to/from	.00	.00	.00	.00
<b>Total Assets</b>		<b>335,670.29</b>	<b>-35,673.89</b>	<b>-148,564.60</b>	<b>187,105.69</b>

Period Ending 12/31/14

Account Period 06

## Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 43</b>	<b>CAPITAL RESERVE FUND</b>				
43-000-00-0000-7421-000-0000-00-5	Accounts Payable	.00	.00	.00	.00
43-000-00-0000-7421-000-0000-01-5	Prior Yrs Accounts Payable	31,163.00	.00	-31,163.00	.00
43-000-00-0000-7481-000-0000-00-5	Deferred Property Tax Revenue	.00	.00	.00	.00
43-000-00-0000-7481-000-0000-01-5	Deferred Revenue	64,519.10	.00	.00	64,519.10
43-000-00-0000-7531-000-0000-00-5	Obligation-Capital Leases	.00	.00	.00	.00
	<b>Total Liabilities</b>	<b>95,682.10</b>	<b>.00</b>	<b>-31,163.00</b>	<b>64,519.10</b>
43-000-00-0000-6726-000-0000-00-5	Reserved fund balance	804,849.01	.00	.00	804,849.01
43-000-00-0000-6775-000-0000-00-5	Budgeted Fund Balance	-100,580.00	.00	.00	-100,580.00
43-000-00-0000-6770-000-0000-00-5	Unreserved fund balance	-564,860.82	.00	.00	-564,860.82
	<b>Total Equity</b>	<b>139,408.19</b>	<b>.00</b>	<b>.00</b>	<b>139,408.19</b>
43-000-00-0000-6780-000-0000-00-5	Estimated Revenues	-1,659,025.00	.00	.00	-1,659,025.00
43-000-00-0000-6781-000-0000-00-5	Revenue Control	.00	2,769.02	814,098.52	814,098.52
43-000-00-0000-6782-000-0000-00-5	Appropriations	1,759,605.00	.00	.00	1,759,605.00
43-000-00-0000-6783-000-0000-00-5	Expenditure Control	.00	-38,442.91	-931,500.12	-931,500.12
43-000-00-0000-6784-000-0000-00-5	Encumbrance Control	.00	-19,335.98	-33,590.87	-33,590.87
43-000-00-0000-6753-000-0000-00-5	Reserve for Encumbrances	.00	19,335.98	33,590.87	33,590.87
	<b>Total Controls</b>	<b>100,580.00</b>	<b>-35,673.89</b>	<b>-117,401.60</b>	<b>-16,821.60</b>
	<b>Total Equity and Control</b>	<b>239,988.19</b>	<b>-35,673.89</b>	<b>-117,401.60</b>	<b>122,586.59</b>
	<b>Total Liabilities and Equity</b>	<b>335,670.29</b>	<b>-35,673.89</b>	<b>-148,564.60</b>	<b>187,105.69</b>
	<b>Other Sources/Uses</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
*Fund is in Balance		.00			

# *Memo*

TO: Charlotte Ciano, Superintendent  
FROM: Karla Allenbach, Executive Director of Learning Services  
DATE: January 22, 2015

**Policy:** Student Travel, Policy JJH  
**Report Type:** Decision Making  
**SUBJECT:** Student Travel – Achieve Academy Cal-Wood Trip

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

**Decision Requested:** District administration is seeking Board approval of an overnight trip to the Cal-Wood Education Center for students at Achieve Academy.

**Report:**

Participants: Catrina Estrada, Director at Achieve Academy, is seeking approval for 30 students in grades 6<sup>th</sup> – 8<sup>th</sup> who are members of the school's Student Council and 5 staff members to participate in a multi-day science-based field experience through the Cal-Wood Environmental Science Education Program.

Destination: The program will be held at The Cal-Wood Education Center located in Jamestown, Colorado. Cal-Wood is an outdoor education facility located on approximately 1,000 acres of forested land. The property offers a main lodge with room for indoor learning activities, a kitchen and dining hall, as well as heated cabins for lodging.

Duration: The trip will occur over three days and two nights. Students and staff will depart from the school on February 23, 2015, and return on February 25, 2015. Students will stay in heated cabins, some of which will be designated for male students and others designated for female students.

Purpose: This trip will provide students with the opportunity to engage in a science-based learning experience that will allow students to make content meaningful and applicable. The District Science Standards addressed are:

- Physical Science 1.3a: Explain how the arrangement and motion of particles in a substance such as water determine its state.
- Physical Science 1.3b: Gather, analyze, and interpret data on the freezing, thawing, and vaporization of the Earth's water.

In addition to building content knowledge, students will engage in leadership and team-building activities to enhance their skills as members of the Student Council.

Activities: This outdoor setting provides students with an active, hands-on approach to learning and understanding the scientific process. Field experiences such as this directly align with the school's focus of science and inquiry. During this trip students will also participate in many team-building activities and reflect on their leadership as members of

the school's Student Council. All meals will be prepared and served by the Cal-Wood kitchen staff at the main lodge.

Transportation and Contingency Planning: Appropriate District transportation will be utilized to take the group to and from the facility. Students and staff will not need a vehicle to travel outside of the camp area during the stay. In the event of an emergency, Cal-Wood has vehicles and licensed staff on-site at all times, or emergency response providers will be notified.

Cost and Source of Funding: The total cost for transportation, tuition, lodging and all meals will be approximately \$3,000. Students will be asked to contribute \$20.00 each to support the cost of the trip. The Mapleton Education Foundation will contribute \$1,000 and the remaining \$1,400 will come from the Achieve Academy school budget.

# *Memo*

TO: Charlotte Ciano, Superintendent  
FROM: Karla Allenbach, Executive Director of Learning Services  
DATE: January 22, 2015

**Policy:** Student Travel, Policy JJH  
**Report Type:** Decision Making  
**SUBJECT:** Student Travel – All-State Choir

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

**Decision Requested:** District administration is seeking Board approval for an overnight stay for a Mapleton student to participate in All-State Choir.

**Report:** Robin Cutting, District Performing Arts Director, is requesting approval for one choir student to participate in the Colorado All-State Choir Festival in Denver, Colorado. The festival begins on February 5, 2015 and ends on February 7, 2015.

Participants: Ashley Carlson, a senior at Mapleton Early College and member of the District Performing Arts Choir, auditioned and was selected to perform in the Colorado All-State Choir this year. District Performing Arts Teacher Jennifer McCauley will attend the entire festival with Ashley as her chaperone.

Duration: The Colorado All-State Festival will take place over three days and two nights beginning Thursday, February 5, 2015, and ending on Saturday, February 7, 2015.

Destination: All participants and chaperones will be staying at the Hyatt Regency Denver, which is connected to the Colorado Convention Center. Rehearsals will take place throughout the day and into the evening on both Thursday and Friday at the Convention Center. The final performance will be held in the Bellco Theatre located in the Convention Center at 7:00 p.m. on Saturday, February 7, 2015.

Purpose: Students in 11<sup>th</sup> and 12<sup>th</sup> grade who participate in their district vocal music program from across the state have the opportunity to audition for the Colorado All-State Choir. Students are scored on their solo performance abilities, their sense of tonality, and their skill levels on melodic and rhythmic sight reading. The audition process is rigorous, and this year there were over 1,900 students who auditioned. Being selected is both an honor and a wonderful opportunity for students to showcase their talent.

Transportation and Contingency Planning: District transportation will be utilized to get to and from the Convention Center. All activities for the three days are within walking distance of the hotel and Convention Center, so no additional transportation will be needed during the three days.

Cost and Source of Funding: The cost for transportation, meals, and lodging will be paid for out of the District Performing Arts budget.

Mapleton Public Schools  
Quarterly Financial Report  
December 31, 2014



Mapleton  
Public Schools

Submitted by  
Mapleton Public Schools  
Business Services Department

Shae Martinez  
Chief Financial Officer  
and  
Michael Everest  
Lead Accountant

## 2nd Quarter Fund Financial Narrative

*December 31, 2014*

Provided by Business Services Staff

Unaudited activities for the 2nd quarter of the 2014-15 fiscal year are presented in the attached December 31, 2014 Financial Statements.

The format of these financial statements presents the audited financial statements for the 2012-2013 and unaudited financial statements for the 2013-2014 fiscal years as well as the 2014-2015 Board of Education Adopted Budget. The year-to-date actual balances, variance compared to budget, and detailed percentages of the actual to budget are also presented in the financials.

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

### Summary

- The 2<sup>nd</sup> quarter total year-to-date (YTD) revenues for the General Fund were \$26.6 million. Transfers and expenditures totaled \$33.8 million. Of the YTD total budget, 39% of all revenues have been received and 48% of expenditures and transfers have been disbursed. Revenue is anticipated to be lower than average in the 1<sup>st</sup> and 2<sup>nd</sup> quarters as the majority of the District’s local property tax revenue is collected from March through June. The District is participating in the State of Colorado Interest Free loan program and is anticipating the need for funds in January, 2015.

### Explanation of Significant Variance Items- Revenues

- **Property Tax Revenue-** Property tax revenue received through the 2<sup>nd</sup> quarter is a very small percentage of the total taxes received annually. Local taxes are levied annually starting in February.
- **Transfers-** Transfers to the District’s other funds are made throughout the year depending on the balance needed. Through quarter 2, transfers were made to the Capital Reserve, Insurance Reserve, and the Colorado Preschool Program funds.

### Explanation of Significant Variance Items- Expenditures

- As of December 31, total General Fund expenditures were 48% of the budget. Salaries and benefits together represent 65.6% of the total General Fund budget.

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



### **Summary**

- The 2nd quarter total YTD revenues for the Insurance Reserve Fund were \$458,033 and expenditures were \$394,249. Of the YTD total budget, 100% of all revenues have been received and 96% of all expenditures have been expended. The majority of all activity in the Insurance Reserve fund takes place in the 1<sup>st</sup> quarter with the transfer of revenue from the General Fund and the payment of the annual premium due in July.

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

### **Summary**

- As of the close of the 2nd quarter, total YTD revenues for the Colorado Preschool Program Fund (CPP) were \$574,560 and the expenditures were \$707,034. Of the YTD total budget, 38% of revenues have been received and 46% of expenditures have been expended.

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

### **Summary**

- The 2nd quarter total YTD revenues for the Food Service Fund were \$854,046 and expenditures were \$1,249,563. Of the YTD total budget, 41% of all revenues were received and 49% of all expenses were disbursed.

### **Explanation of Significant Variance Items- Revenues**

- The majority of revenues received in the Food Service Fund are received from federal grants on a reimbursement basis. Services are provided to students and then the reimbursement is applied for resulting in a delay of revenues ranging from 45-90 days.

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

### **Summary**

- The 2nd quarter total YTD revenues for the Governmental Grants Fund were \$1,020,749 and expenditures were \$1,412,721. Of the YTD total budget, 30% of all revenues have been received and 42% of all expenditures have been expended.

### **Explanation of Significant Variance Items- Revenues**

- Because expenditure reimbursement cannot be requested until the amounts have been expended, there is a delay in the receipt of revenue. It is anticipated that reimbursement revenues will be received between 45-90 days after the request is made.

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

### **Summary**

- The 2nd quarter YTD revenues for the Bond Redemption Fund were \$19,378 and expenditures were \$3,200,553. Of the YTD total budget, .4% of revenues have been received and 39% of expenditures have been expended. The majority of the expenditure activity in this fund occurs in the 2<sup>nd</sup> and 4<sup>th</sup> quarter as this is when the bond payments are due. The majority of the revenue for this fund is received from March through June when the property tax revenues are received. Because of this, we keep a large fund balance in this fund.

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

### **Summary**

- The 2nd quarter total YTD revenues for the Capital Reserve Fund were \$14,099 with transfers in from the General Fund totaling \$800,000. Expenditures totaled \$931,500. Of the YTD total budget, 49% of revenues/transfers have been received and 53% of expenses have been expended.

## **2nd Quarter Site/Department Financial Narrative**

This narrative covers the 2nd quarter YTD activity of the individual sites' and departments' discretionary budgets. Discretionary budgets do not include salaries and benefits, operational costs such as utilities or capital expenses. Discretionary budgets do include purchased services, supplies and materials, and extra duty. Figures are presented in budget vs. actual format.

### **School Sites**

**Achieve-** 2nd quarter YTD expenditures totaled \$22,825, which is 35% of total discretionary budget.

**Explore-** 2nd quarter YTD expenditures totaled \$17,057, which is 38.8% of total discretionary budget.

**Meadow-** 2nd quarter YTD expenditures totaled \$16,567, which is 29.9% of total discretionary budget.

**Monterey-** 2nd quarter YTD expenditures totaled \$12,549, which is 22.2% of total discretionary budget.

**Valley View-** 2nd quarter YTD expenditures totaled \$32,365, which is 55.3% of total discretionary budget.

**Adventure-** 2nd quarter YTD expenditures totaled \$22,026, which is 42.7% of total discretionary budget.

**Welby-** 2nd quarter YTD expenditures totaled \$12,775, which is 30.7% of total discretionary budget.

**Academy-** 2nd quarter YTD expenditures totaled \$18,220, which is 24% of total discretionary budget.

**Clayton-** 2nd quarter YTD expenditures totaled \$22,612, which is 39.9% of total discretionary budget.

**MEC-** 2nd quarter YTD expenditures totaled \$39,550, which is 51% of total discretionary budget.

**MESA-** 2nd quarter YTD expenditures totaled \$35,634, which is 34.2% of total discretionary budget.

**North Valley-** 2nd quarter YTD expenditures totaled \$72,623, which is 53.7% of total discretionary budget.

**York-** 2nd quarter YTD expenditures totaled \$55,092, which is 47.8% of total discretionary budget.

**GLA-** 2nd quarter YTD expenditures totaled \$39,767, which is 35% of total discretionary budget.

### **Departments**

**Technology-** 2nd quarter YTD expenditures totaled \$192,153, which is 42.9% of total discretionary budget.

**Learning Services-** 2nd quarter YTD expenditures totaled \$364,166, which is 48.2% of total discretionary budget.

**Professional Development-** 2nd quarter YTD expenditures totaled \$123,845, which is 25.6% of total discretionary budget.

**Human Resources-** 2nd quarter YTD expenditures totaled \$45,553, which is 23.78% of total discretionary budget.

**Business Services-** 2nd quarter YTD expenditures totaled \$38,575, which is 51.2% of total discretionary budget.

**Transportation-** 2nd quarter YTD expenditures totaled \$214,887, which is 42.1% of total discretionary budget.

**Maintenance-** 2nd quarter YTD expenditures totaled \$190,786, which is 40.5% of total discretionary budget.

**Custodial-** 2nd quarter YTD expenditures totaled \$107,278, which is 47% of total discretionary budget.



**Mapleton Public Schools  
Fund Balance Worksheet  
For the Quarter Ending December 31, 2014**

<b>Fund</b>	<b>Audited Fund Balance 06/30/2013</b>	<b>Audited Fund Balance 06/30/2014</b>	<b>YTD Revenues Less Transfers</b>	<b>YTD Expenditures</b>	<b>Unaudited Fund Balance 12/31/2014</b>
<b>General Funds</b>					
10 General Fund	7,001,088	6,891,558	24,934,232	32,164,974	(339,183)
18 Risk Management Fund	163,077	59,816	458,033	394,249	123,599
19 Colorado Preschool Fund	54,798	91,690	574,560	707,034	(40,784)
<b>Total General Funds</b>	<b>7,218,963</b>	<b>7,043,064</b>	<b>25,966,825</b>	<b>33,266,257</b>	<b>(256,368)</b>
<b>Special Revenue Funds</b>					
21 Nutrition Services **	-	2,153,094	854,046	1,249,563	1,757,578
22 Grants Fund	-	-	1,020,749	1,412,721	(391,972)
<b>Total Special Revenue Funds</b>	<b>-</b>	<b>2,153,094</b>	<b>1,874,795</b>	<b>2,662,283</b>	<b>1,365,606</b>
<b>Debt Service Funds</b>					
31 Bond Redemption Fund	2,190,260	3,653,732	19,378	3,200,553	472,557
<b>Total Debt Service Funds</b>	<b>2,190,260</b>	<b>3,653,732</b>	<b>19,378</b>	<b>3,200,553</b>	<b>472,557</b>
<b>Capital Project Funds</b>					
41 Building Fund	1,410,780	-	-	-	-
43 Capital Reserve Fund	804,849	239,988	814,099	931,500	122,587
<b>Total Capital Project Funds</b>	<b>2,215,629</b>	<b>239,988</b>	<b>814,099</b>	<b>931,500</b>	<b>122,587</b>
<b>Enterprise Funds</b>					
51 Nutrition Services **	2,298,519	2,153,094	-	-	-
<b>Total Enterprise Funds</b>	<b>2,298,519</b>	<b>2,153,094</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Totals</b>	<b>13,923,371</b>	<b>13,089,878</b>	<b>28,675,097</b>	<b>40,060,593</b>	<b>1,704,383</b>

\* Note: The General Fund Audited Fund Balance for 06/30/2013 was increased by \$420,538 due to a transfer of assets from Capital Reserve and General Fund.

\*\* Note: The Nutrition Services Fund was reclassified by CDE as a Special Revenue Fund starting for the 2014-15 school year.



**GENERAL OPERATING FUND EXPENDITURE AND TRANSFER DETAIL**  
For the Quarter Ended December 31, 2014

	FY 2012-13 Audited	FY 2013-14 Audited	FY 2014-15 Original Budget	FY 2014-15 Actual	% Actual/Budget
<b>EXPENDITURES</b>					
Current					
Instruction	\$ 32,553,305	37,870,329	\$ 42,407,874	\$ 22,228,561	52%
Support Services					
Student Support Services	2,077,620	2,588,597	2,648,227	1,174,973	44%
Instructional Staff Support Services	2,291,074	2,374,675	2,609,903	1,184,605	45%
General Administration Services	1,295,896	1,410,465	2,508,926	455,345	18%
School Administration Services	4,073,981	4,521,748	4,510,051	2,220,192	49%
Business Services	1,669,727	2,221,988	2,513,628	403,445	16%
Operations & Maintenance	4,293,281	5,162,264	4,909,725	2,223,777	45%
Student Transportation	1,694,005	1,918,409	1,851,776	936,293	51%
Other Support Services	2,634,579	2,574,537	2,943,793	1,337,782	45%
<b>TOTAL EXPENDITURES</b>	<b>52,583,468</b>	<b>60,643,013</b>	<b>66,903,903</b>	<b>32,164,974</b>	<b>48%</b>
Excess of Revenues					
Over (Under) Expenditures	7,067,660	2,471,282	1,903,340	(5,530,742)	
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out					
Charter Payments	(2,704,928)	-	-	-	
Capital Reserve	(1,959,672)	(1,030,062)	(1,600,600)	(800,000)	50%
Insurance Reserve	(541,290)	(340,000)	(400,000)	(400,000)	100%
Preschool	(1,190,000)	(1,200,000)	(1,260,164)	(500,000)	40%
Food Service	(10,750)	(10,750)	(10,750)	-	0%
Grant Transfer	-		-		
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(6,406,640)</b>	<b>(2,580,812)</b>	<b>(3,271,514)</b>	<b>(1,700,000)</b>	<b>52%</b>
NET CHANGE IN FUND BALANCE	661,020	(109,530)	(1,368,174)	(7,230,742)	
<b>Fund Balance Beginning</b>	<b>6,340,069</b>	<b>7,001,089</b>	<b>6,891,558</b>	<b>6,891,558</b>	
<b>Fund Balance Ending</b>	<b>\$ 7,001,089</b>	<b>\$ 6,891,558</b>	<b>\$ 5,523,384</b>	<b>\$ (339,183)</b>	<b>-6%</b>



**GENERAL OPERATING FUND REVENUE DETAIL**  
For the Quarter Ended December 31, 2014

	FY 2012-13 Audited	FY 2013-14 Audited	FY 2014-15 Original Budget	FY 2014-15 Actual	% Actual/Budget
<b>REVENUES</b>					
<b>Local Sources</b>					
Property Taxes	11,650,569	11,457,354	11,914,734	59,534	0%
Property Taxes- Override	4,670,000	4,670,000	4,670,000	-	0%
Property Tax Hold Harmless	214,050	214,050	214,050	-	0%
Specific Ownership Tax	1,433,644	1,626,191	1,400,000	449,015	32%
Delinquent Property Tax/Penalty/Interest	258,395	289,290	120,500	9,722	8%
Admin Fee from Contract School	463,127	658,510	812,826	410,134	50%
Payroll Reimbursements	373,404	202,007	225,000	102,054	45%
Credit Recovery	36,865	35,880	12,000	9,005	75%
Other	403,231	456,718	352,194	216,667	62%
<b>Total Local Revenue</b>	<b>19,503,285</b>	<b>19,610,000</b>	<b>19,721,304</b>	<b>1,256,131</b>	<b>6%</b>
<b>State Sources</b>					
State Equalization	37,207,724	40,196,378	45,615,797	22,238,486	49%
Full Day Kindergarten Hold Harmless	82,764	84,289	83,423	-	0%
ECEA	1,051,773	1,320,598	1,307,939	1,295,866	99%
ELPA	204,016	210,092	210,092	674,863	321%
Transportation	492,995	489,452	485,000	463,909	96%
Other State Revenue	17,271	178,032	128,032	421,155	329%
<b>Total State Revenue</b>	<b>39,056,543</b>	<b>42,478,841</b>	<b>47,830,283</b>	<b>25,094,279</b>	<b>52%</b>
<b>Federal Sources</b>					
Title I	1,091,300	1,025,454	1,255,656	283,822	23%
<b>Total Federal Revenue</b>	<b>1,091,300</b>	<b>1,025,454</b>	<b>1,255,656</b>	<b>283,822</b>	<b>23%</b>
<b>TOTAL REVENUES</b>	<b>\$ 59,651,128</b>	<b>\$ 63,114,295</b>	<b>\$ 68,807,243</b>	<b>\$ 26,634,232</b>	<b>39%</b>

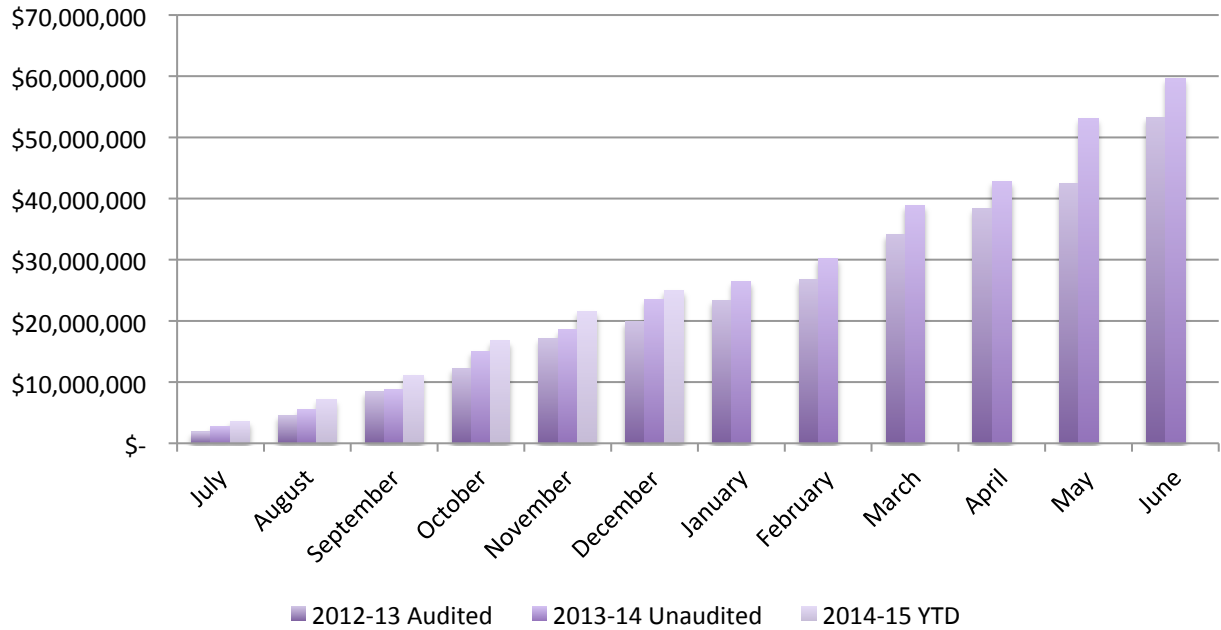


**SUMMARY OF RESOURCES, EXPENDITURES, RESERVES AND TRANSFERS**  
**2013-2014 GENERAL OPERATING FUND BY OBJECT**  
For the Quarter Ended December 31, 2014

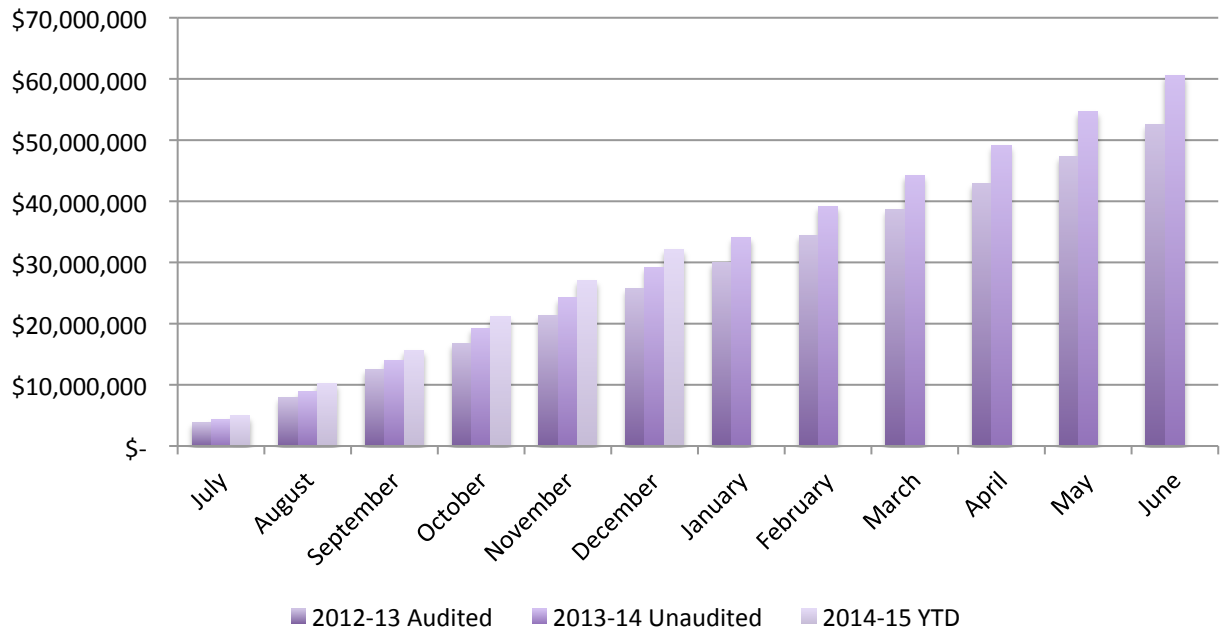
	FY 2012-13 Audited	FY 2013-14 Audited	FY 2014-15 Original Budget	FY 2014-15 Actual	% Actual/Budget
<b>REVENUES</b>					
Local Sources	\$ 19,503,285	\$ 19,606,305	\$ 19,721,304	\$ 1,256,131	6%
State Sources	39,056,543	42,482,535	47,830,283	25,094,279	52%
Federal Sources	1,091,300	1,025,454	1,255,656	283,822	23%
<b>TOTAL REVENUES</b>	<b>59,651,128</b>	<b>63,114,294</b>	<b>68,807,243</b>	<b>26,634,232</b>	<b>39%</b>
<b>EXPENDITURES</b>					
Salaries	29,740,514	32,316,726	32,957,234	16,463,024	50%
Benefits	7,736,200	8,925,457	9,429,599	4,639,261	49%
Purchased Services	7,013,086	8,742,097	11,236,200	9,577,176	85%
Supplies and Materials	7,842,937	10,447,156	12,979,730	1,327,307	10%
Property	144,603	138,791	146,400	121,407	83%
Other	106,128	72,784	154,740	36,799	24%
<b>TOTAL EXPENDITURES</b>	<b>52,583,468</b>	<b>60,643,013</b>	<b>66,903,903</b>	<b>32,164,974</b>	<b>48%</b>
<b>TOTAL TRANSFERS</b>	<b>(6,406,640)</b>	<b>(2,580,812)</b>	<b>(3,271,514)</b>	<b>(1,700,000)</b>	<b>52%</b>
<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>46,176,828</b>	<b>58,062,201</b>	<b>63,632,389</b>	<b>30,464,974</b>	<b>48%</b>
<b>TOTAL BEGINNING BALANCES AND RESERVES</b>	<b>6,340,069</b>	<b>7,001,089</b>	<b>6,891,558</b>	<b>6,891,558</b>	
<b>ENDING FUND BALANCE</b>	<b>7,001,089</b>	<b>6,891,558</b>	<b>5,523,384</b>	<b>(339,183)</b>	<b>-6%</b>



## General Operating Fund Revenues



## General Operating Fund Expenditures

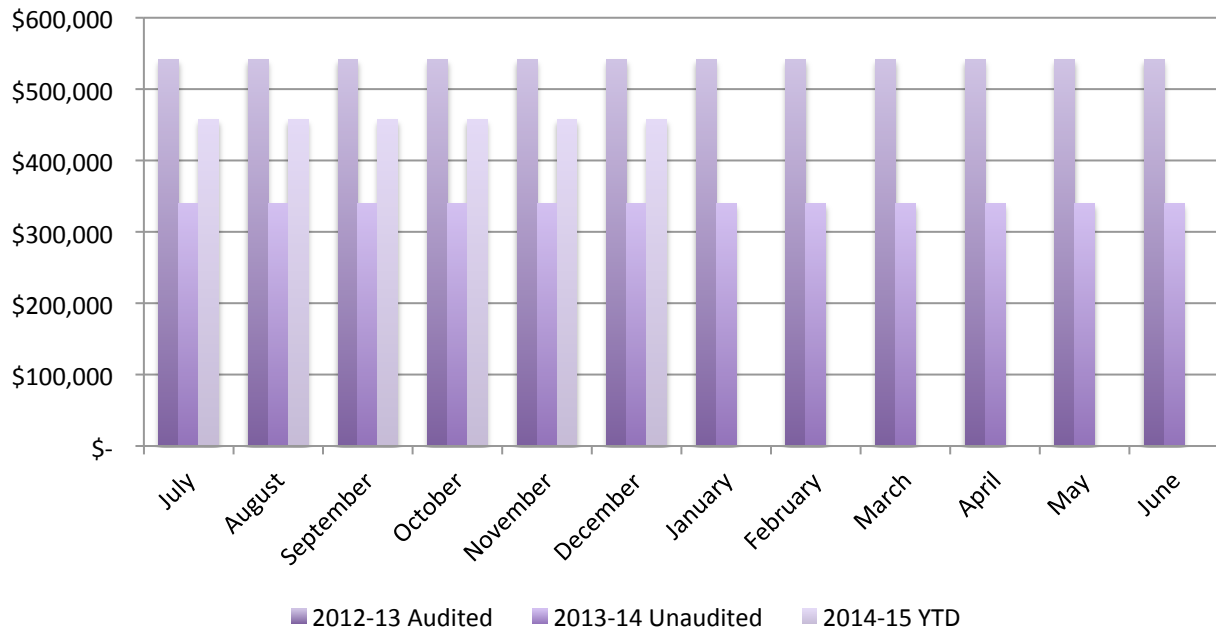




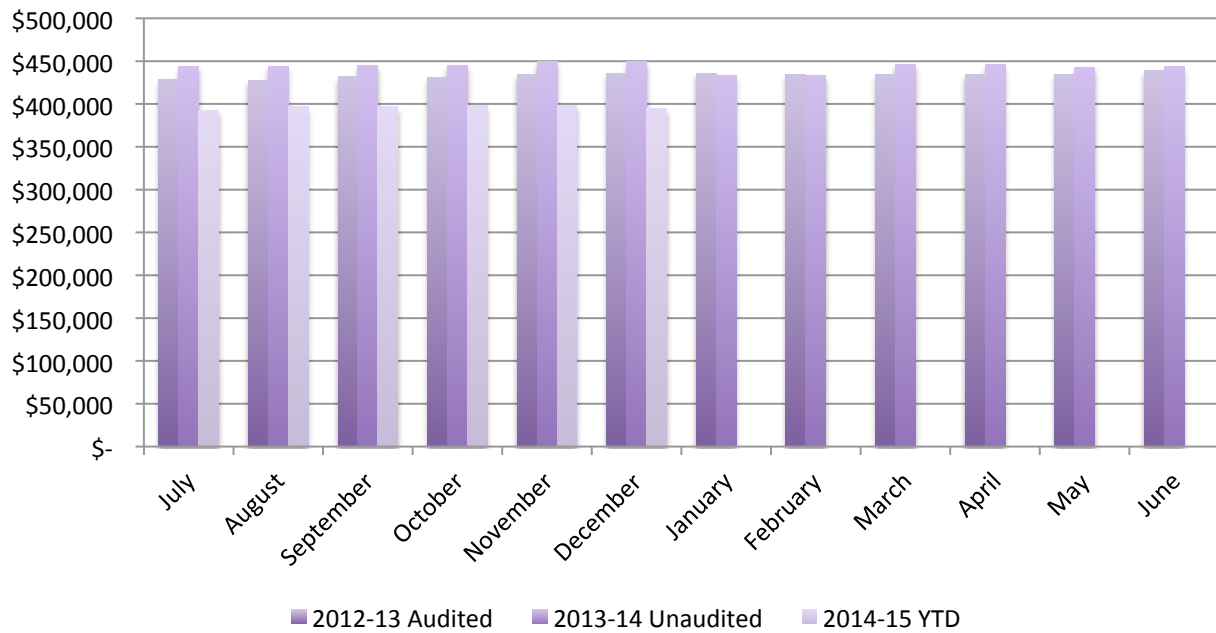
Mapleton Public Schools  
INSURANCE RESERVE FUND  
EXPENDITURE AND TRANSFER DETAIL  
For the Quarter Ended December 31, 2014

	FY 2012-2013 Audited	FY 2013-2014 Audited	FY 2014-2015 Original Budget	YTD Actual	Variance	% Actual/Budget
<b>REVENUES</b>						
Allocation from General Fund Property Tax	\$ 541,290	\$ 340,000	\$ 400,000	\$ 400,000	\$ -	100%
Dividend	-	-	57,965	57,965	-	100%
Interest	300	71	60	68	8	113%
Total Revenues	<u>541,590</u>	<u>340,071</u>	<u>458,025</u>	<u>458,033</u>	<u>8</u>	<u>100%</u>
<b>EXPENDITURES</b>						
Bank Fees	7	11	10	3	(7)	28%
Risk Management Salary	-	-	-	-	-	0%
Risk Management Benefits	-	-	-	-	-	0%
Repairs/Replacement	11,334	4,026	20,000	1,509	(18,491)	8%
Property Insurance	56,818	69,013	29,143	29,143	-	100%
Equipment Insurance (Boiler)	-	-	-	-	-	0%
Liability Insurance	61,011	22,082	34,872	34,872	-	100%
Fidelity Bond Premium	-	-	-	-	-	0%
BOCES Pool Worker's Comp	309,958	348,200	328,723	328,723	-	100%
Contingency Reserve	-	-	-	-	-	0%
Total Expenditures	<u>439,128</u>	<u>443,332</u>	<u>412,748</u>	<u>394,249</u>	<u>(18,499)</u>	<u>96%</u>
Net Change in Fund Balance	102,462	(103,261)	45,278	63,784	18,507	
FUND BALANCE - Beginning of Year	60,614	163,076	59,816	59,816	-	
FUND BALANCE - End of Year	<u>\$ 163,076</u>	<u>\$ 59,816</u>	<u>\$ 105,094</u>	<u>\$ 123,599</u>	<u>\$ 18,506</u>	

## Insurance Reserve Fund Revenues



## Insurance Reserve Fund Expenditures

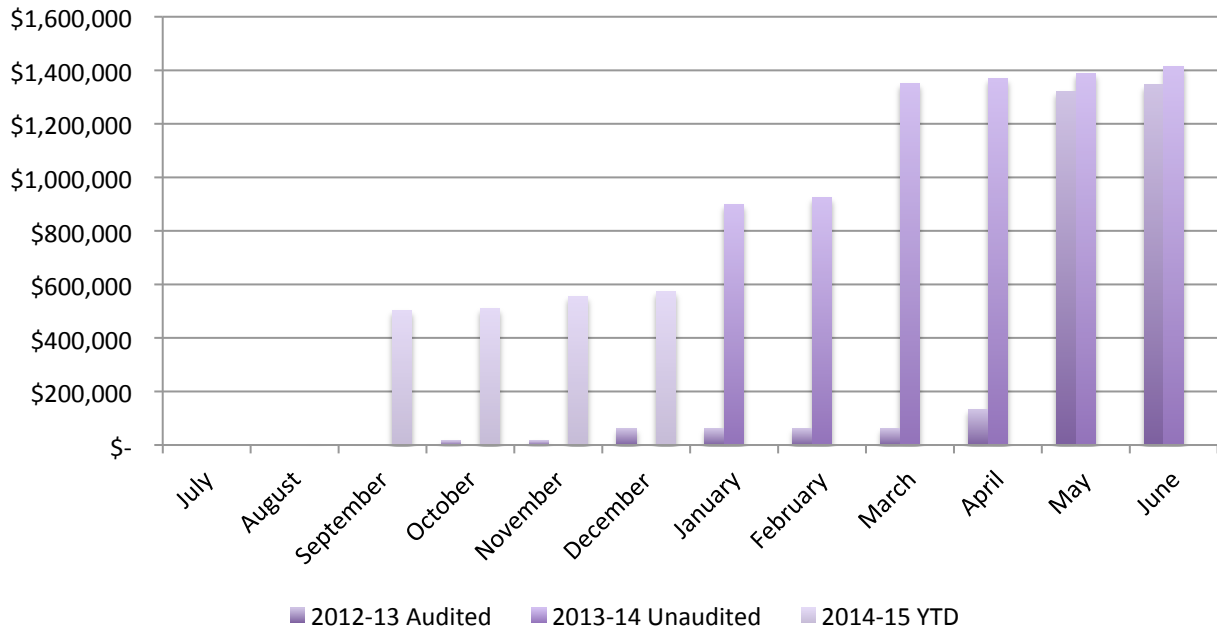




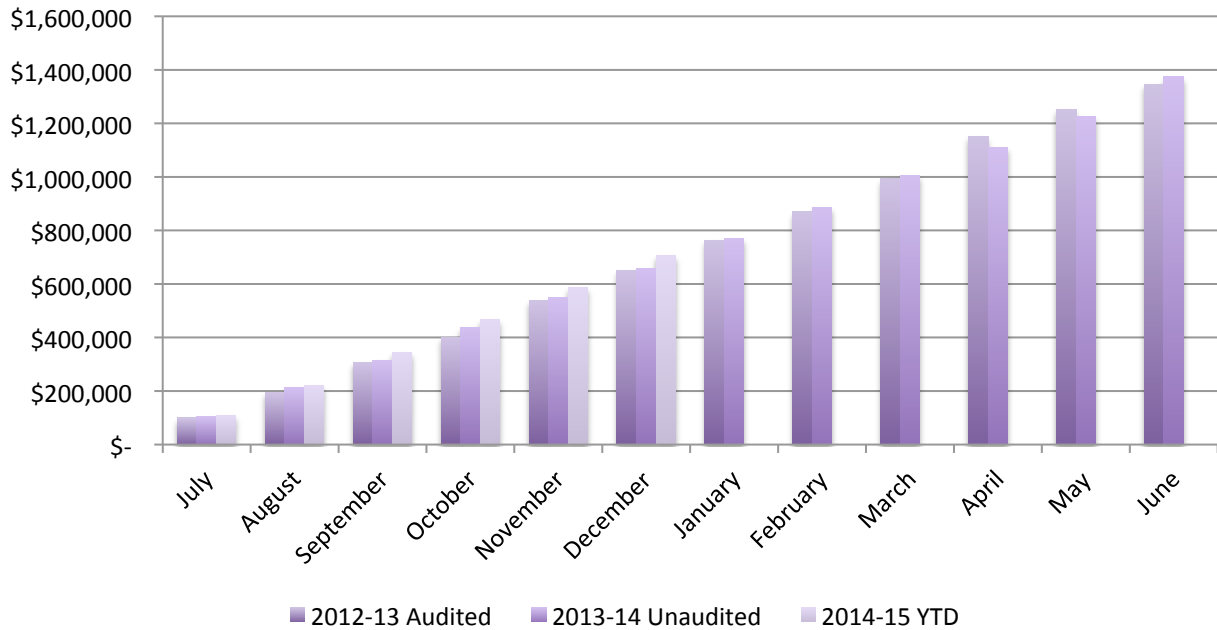
Mapleton Public Schools  
PRESCHOOL FUND  
EXPENDITURE AND TRANSFER DETAIL  
For the Quarter Ended December 31, 2014

	FY 2012-2013 Audited	FY 2013-2014 Audited	FY 2014-2015 Original Budget	FY 2014-2015 YTD Actual	Variance	% Actual/Budget
<b>REVENUES</b>						
Allocation from General Fund Property Tax	1,190,000	1,200,000	1,260,164	500,000	(760,164)	40%
Allocation from General Fund (Hold Harmless Kinder)	-	-	-	-	-	0%
Tuition Revenue	155,048	212,317	240,000	74,408	(165,592)	31%
New America Custodial Reimbursement	-	-	-	-	-	0%
Interest	353	406	275	152	(123)	55%
Total Revenues	<u>1,345,401</u>	<u>1,412,723</u>	<u>1,500,439</u>	<u>574,560</u>	<u>(925,879)</u>	<u>38%</u>
<b>EXPENDITURES</b>						
CPP Expenditures, Preschool, Kindergarten	977,548	1,151,412	1,148,054	520,202	(627,852)	45%
CPP Administration	135,023	126,073	127,195	63,768	(63,427)	50%
Tuition Preschool	231,481	98,346	273,498	123,064	(150,434)	45%
Operations and Maintenance	-	-	-	-	-	0%
Reserves	-	-	-	-	-	0%
Total Expenditures	<u>1,344,052</u>	<u>1,375,831</u>	<u>1,548,747</u>	<u>707,034</u>	<u>(841,713)</u>	<u>46%</u>
Net Change in Fund Balance	1,349	36,892	(48,308)	(132,474)	(84,166)	
BEGINNING FUND BALANCE	53,449	54,798	91,690	91,690	43,382	
FUND BALANCE - End of Year	<u>\$ 54,798</u>	<u>\$ 91,690</u>	<u>\$ 43,382</u>	<u>\$ (40,784)</u>	<u>\$ (40,784)</u>	

## Preschool Fund Revenues



## Preschool Fund Expenditures

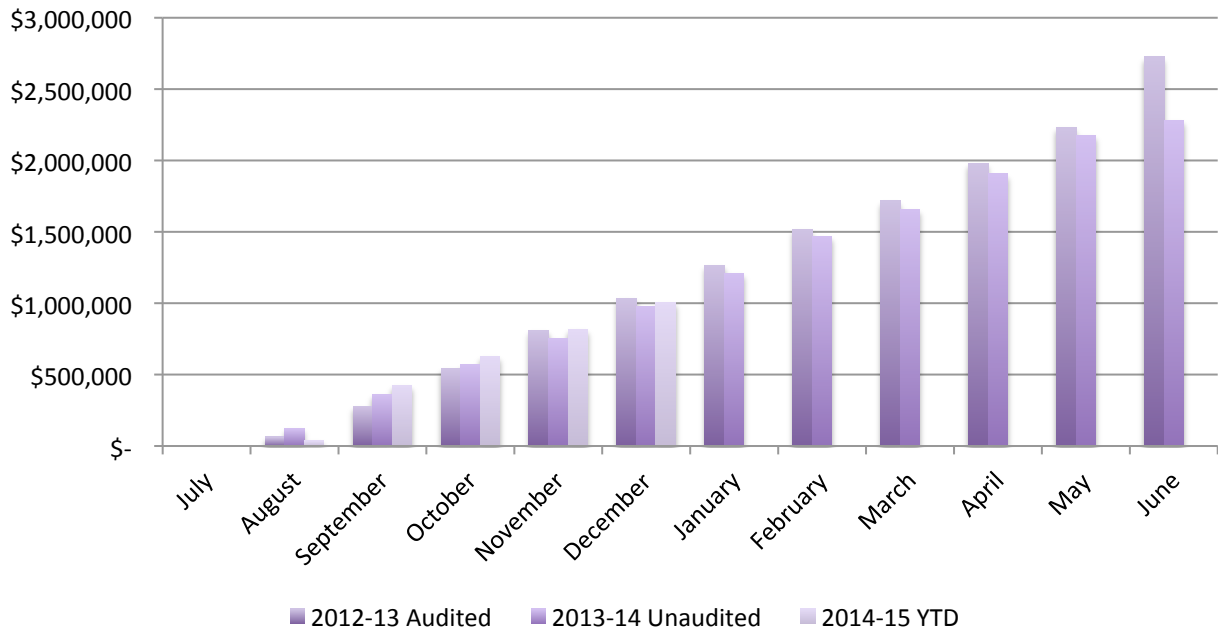




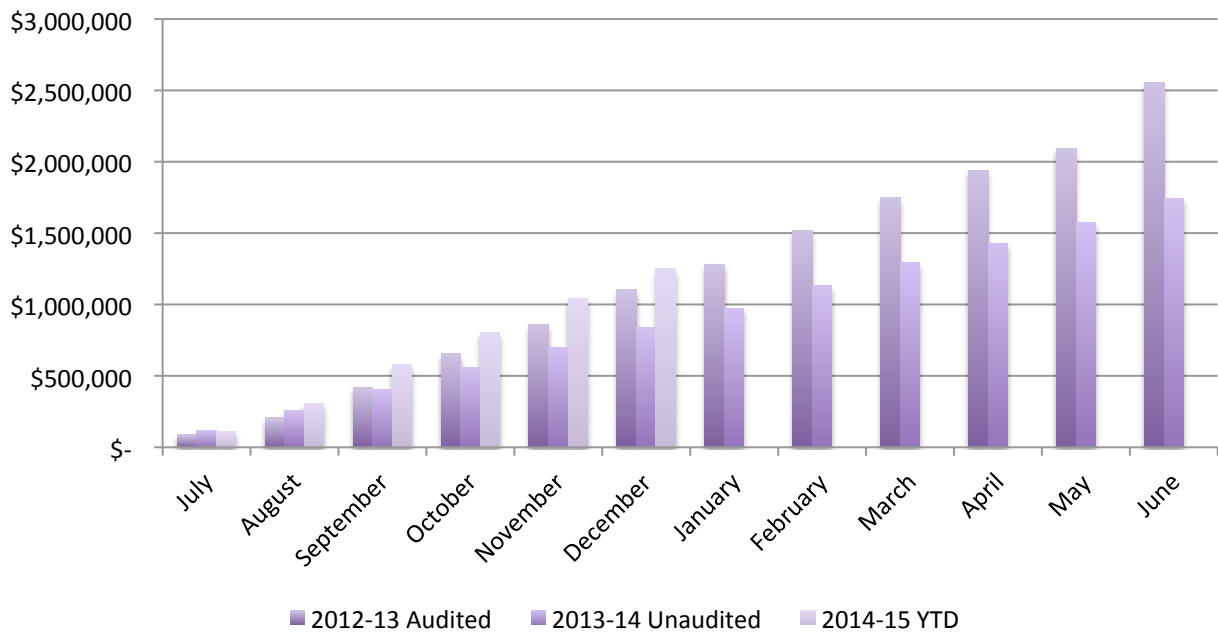
Mapleton Public Schools  
FOOD SERVICE FUND  
EXPENDITURE AND TRANSFER DETAIL  
For the Quarter Ended December 31, 2014

	FY 2012-2013 Actual	FY 2013-2014 Actual	FY 2014-2015 Original Budget	FY 2014-2015 YTD Actual	Variance	% Actual/Budget
<b>REVENUES</b>						
Local Sources	\$ 599,882	\$ 313,522	\$ 285,127	\$ 110,649	\$ (174,478)	39%
State Sources	40,350	42,365	49,152	12,457	(36,695)	25%
Federal Sources	2,074,384	2,066,611	1,722,542	730,941	(991,602)	42%
Transfers In	10,750	10,750	10,750	-	(10,750)	0%
<b>Total Revenues</b>	<b>2,725,366</b>	<b>2,433,249</b>	<b>2,067,571</b>	<b>854,046</b>	<b>(1,213,525)</b>	<b>41%</b>
<b>EXPENDITURES</b>						
Salaries	\$ 1,014,615	\$ 1,102,919	\$ 1,055,209	\$ 536,182	\$ (519,027)	51%
Benefits	259,776	303,131	316,360	142,936	(173,424)	45%
Purchased Services	46,929	41,014	49,700	23,710	(25,990)	48%
Supplies and Materials	1,166,877	1,053,099	831,671	546,408	(285,263)	66%
Equipment	20,687	39,709	225,250	326	(224,924)	0%
Depreciation	43,123	38,803	44,000	-	(44,000)	0%
Contingency Reserve	3,971	-	5,000	-	(5,000)	0%
<b>Total Expenditures</b>	<b>2,555,978</b>	<b>2,578,674</b>	<b>2,527,191</b>	<b>1,249,563</b>	<b>(1,277,628)</b>	<b>49%</b>
<b>NET INCOME (LOSS)</b>	<b>169,388</b>	<b>(145,425)</b>	<b>(459,619)</b>	<b>(395,516)</b>	<b>64,103</b>	
<b>NET ASSETS - Beginning of Year</b>	<b>2,129,132</b>	N/A	N/A	N/A	N/A	
<b>NET ASSETS - End of Year</b>	<b>\$ 2,298,520</b>	N/A	N/A	N/A	N/A	
<b>FUND BALANCE - Beginning of Year</b>	<b>N/A</b>	<b>2,298,520</b>	<b>2,153,094</b>	<b>2,153,094</b>	<b>-</b>	
<b>FUND BALANCE - End of Year</b>	<b>N/A</b>	<b>\$ 2,153,094</b>	<b>\$ 1,693,475</b>	<b>\$ 1,757,578</b>	<b>\$ 64,103</b>	

## Food Service Fund Revenues



## Food Service Fund Expenditures



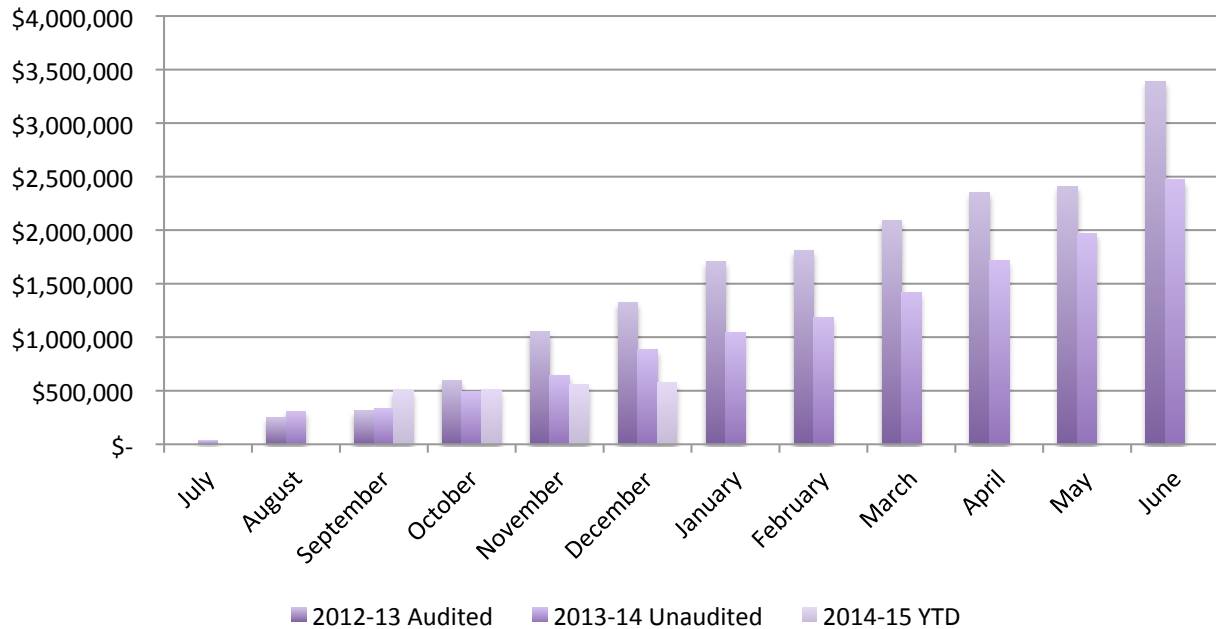


Mapleton Public Schools  
GRANT FUND  
Expenditure and Transfer Detail  
For the Quarter Ended December 31, 2014

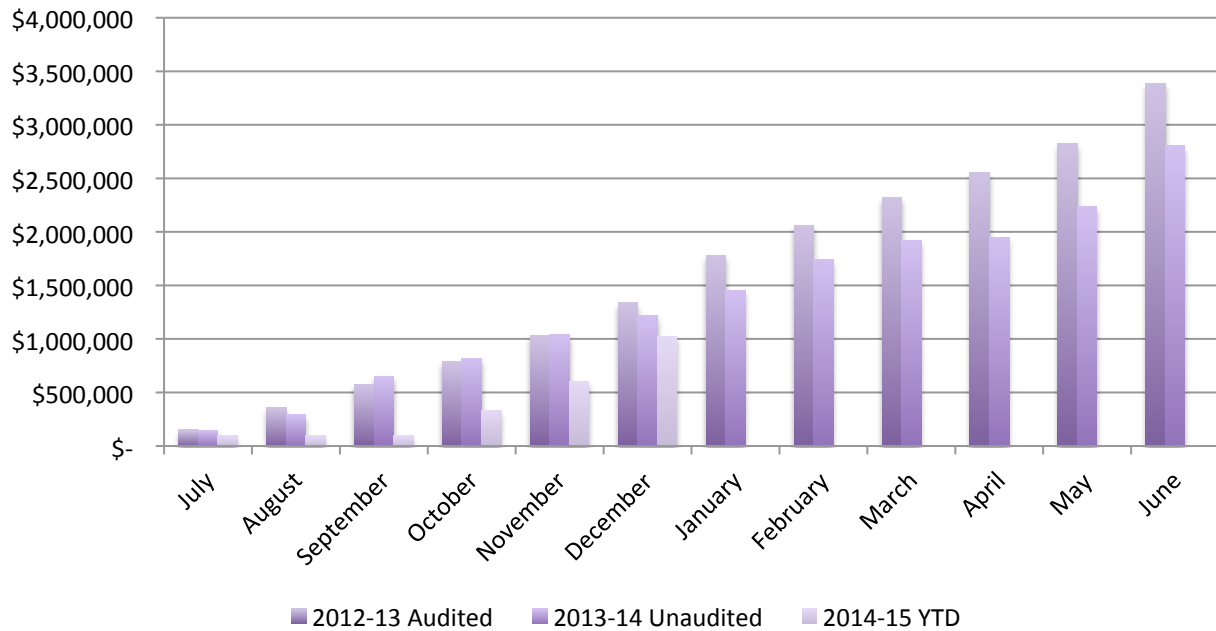
	FY 2012-2013 Audited	FY 2013-2014 Audited	FY 2014-2015 Original Budget	FY 2014-2015 YTD Actual	Variance	% Actual/Budget
<b>REVENUES</b>						
Local Sources	\$ 655,635	\$ 415,369	\$ 1,103,614	\$ 406,446	\$ (697,168)	37%
State Sources	298,049	299,410	270,501	233,043	(37,458)	86%
Federal Sources	2,433,017	2,177,956	2,027,787	381,260	(1,646,527)	19%
<b>TOTAL REVENUES</b>	<u>3,386,701</u>	<u>2,892,735</u>	<u>3,401,902</u>	<u>1,020,749</u>	<u>(2,381,153)</u>	<u>30%</u>
<b>EXPENDITURES</b>						
Salaries	\$ 1,645,418	\$ 1,513,878	\$ 1,242,625	\$ 569,737	\$ (672,888)	46%
Benefits	424,749	391,929	365,446	158,998	(206,447)	44%
Purchased Services	739,248	723,551	1,016,864	323,989	(692,874)	32%
Supplies & Materials	170,177	146,616	86,461	19,473	(66,988)	23%
Property	375,020	84,212	671,478	340,523	(330,955)	51%
Other	32,089	32,549	19,028	-	(19,028)	0%
<b>TOTAL EXPENDITURES</b>	<u>3,386,701</u>	<u>2,892,735</u>	<u>3,401,902</u>	<u>1,412,721</u>	<u>(1,989,182)</u>	<u>42%</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	(391,972)	(391,972)	
<b>OTHER FINANCING SOURCES (USES)</b>						
General Fund	-	-	-	-	-	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ (391,972)	\$ (391,972)	
<b>BEGINNING FUND BALANCE</b>	-	-	-	-	-	
<b>FUND BALANCE - End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (391,972)</u>	<u>\$ (391,972)</u>	



## Grants Fund Revenues



## Grants Fund Expenditures

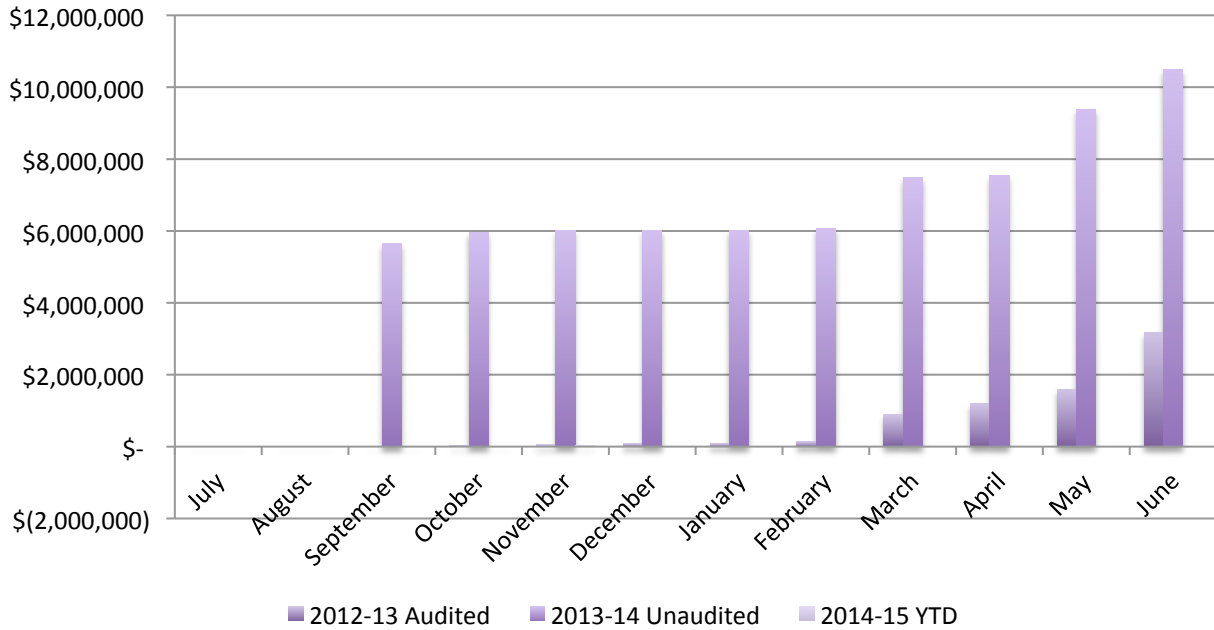




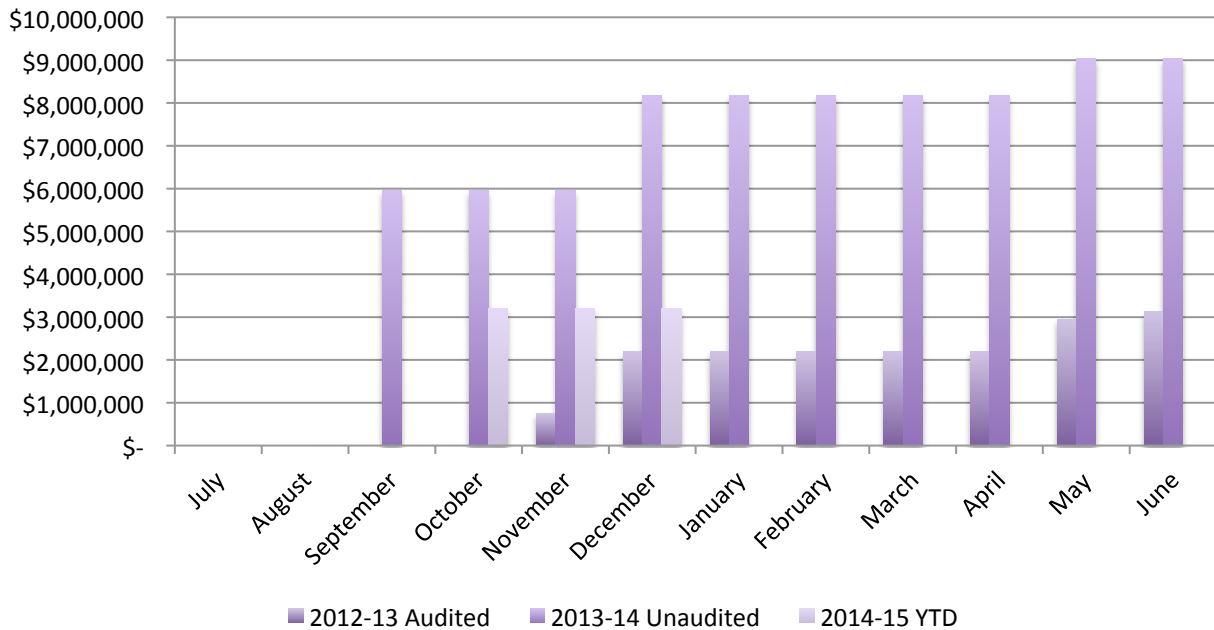
Mapleton Public Schools  
BOND REDEMPTION FUND  
EXPENDITURE AND TRANSFER DETAIL  
For the Quarter Ended December 31, 2014

	FY 2012-2013 Audited	FY 2013-2014 Audited	FY 2014-2015 Original Budget	FY 2014-2015 YTD Actual	Variance	% Actual/Budget
<b>REVENUES</b>						
Property Taxes	\$ 3,180,362	\$ 4,499,102	\$ 4,539,242	\$ 19,677	\$ (4,519,565)	0%
Refunding Bond Proceeds	-	5,951,908	-	-	-	0%
Miscellaneous	-	55,148	-	-	-	0%
Investment Earnings	219	(282)	300	(300)	(600)	-100%
Total Revenues	<u>3,180,581</u>	<u>10,505,876</u>	<u>4,539,542</u>	<u>19,378</u>	<u>(4,520,164)</u>	<u>0%</u>
<b>EXPENDITURES</b>						
Principal	1,245,000	1,300,000	2,363,157	2,363,157	-	100%
Interest and Fiscal Charges	1,875,816	1,922,403	1,686,954	837,396	(849,558)	50%
Payment to Refunding Escrow	-	5,820,000	-	-	-	0%
Contingency Reserve	-	-	4,156,300	-	-	0%
Total Expenditures	<u>3,120,816</u>	<u>9,042,403</u>	<u>8,206,411</u>	<u>3,200,553</u>	<u>(5,005,858)</u>	<u>39%</u>
Net Change in Fund Balance	59,765	1,463,472	(3,666,869)	(3,181,175)	485,694	
BEGINNING FUND BALANCE	\$ 2,130,495	\$ 2,190,260	\$ 3,653,732	\$ 3,653,732	\$ -	
FUND BALANCE - End of Year	<u>\$ 2,190,260</u>	<u>\$ 3,653,732</u>	<u>\$ (13,137)</u>	<u>\$ 472,557</u>	<u>\$ 485,694</u>	

## Bond Redemption Fund Revenues



## Bond Redemption Fund Expenditures

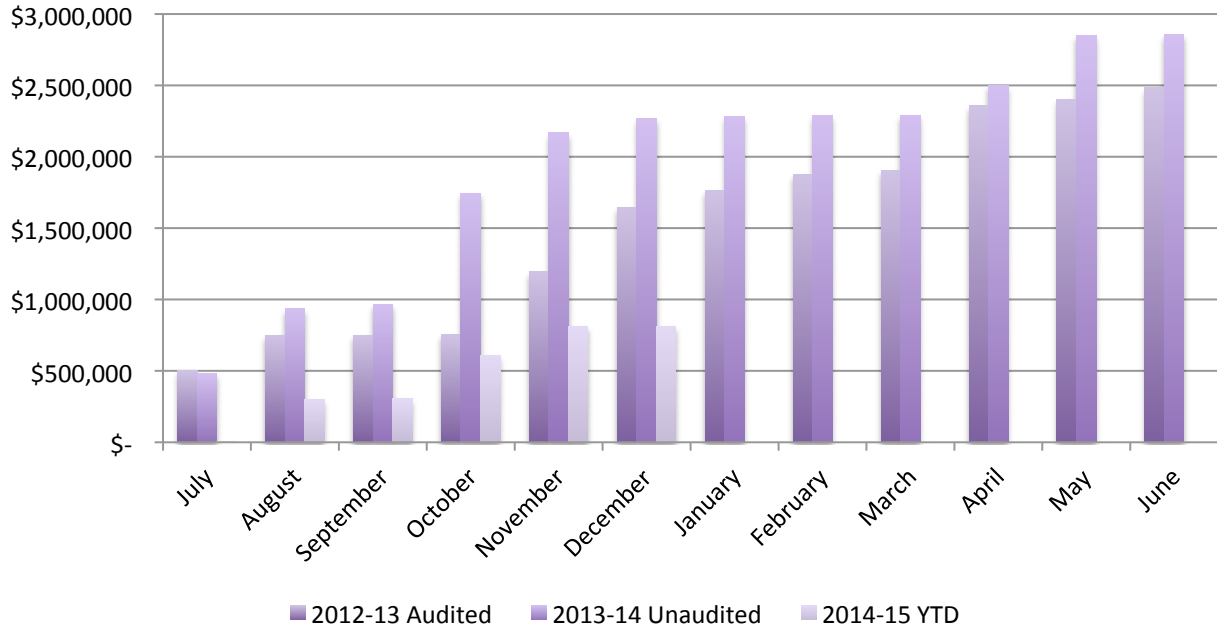




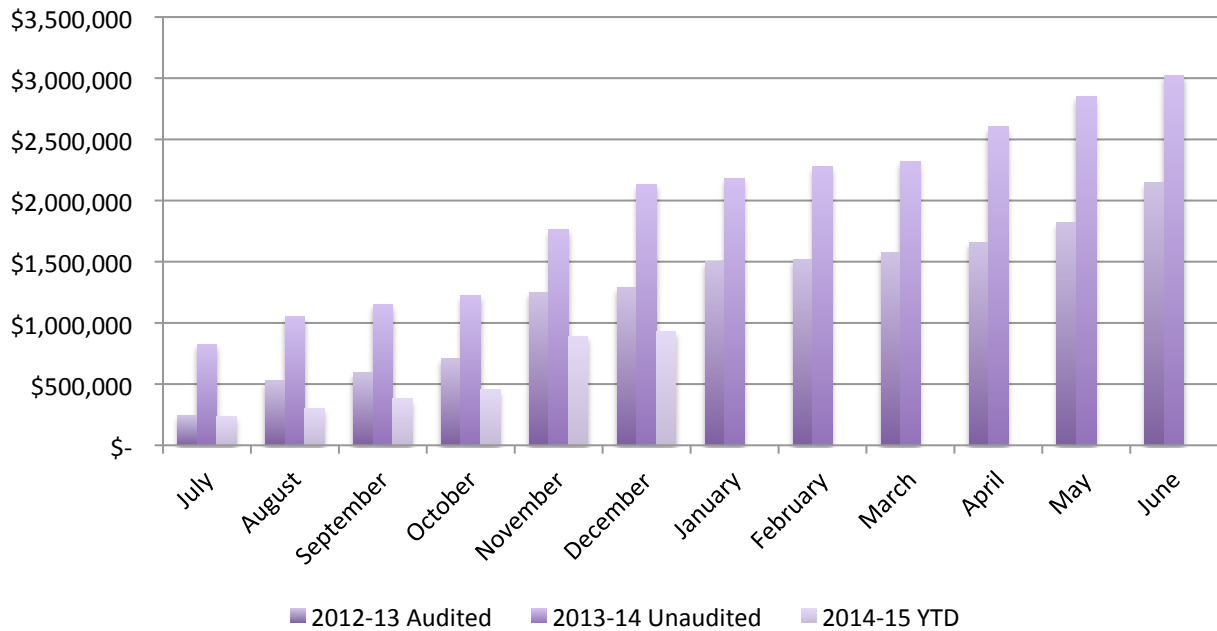
Mapleton Public Schools  
CAPITAL RESERVE FUND  
Expenditure and Transfer Detail  
For the Quarter Ended December 31, 2014

	FY 2012-2013 Audited	FY 2013-2014 Audited	FY 2014-2015 Original Budget	FY 2014-2015 YTD Actual	Variance	% Actual/Budget
<b>REVENUES</b>						
Local Sources						
Investment Earnings	\$ 26,377	\$ 26,317	\$ 425	\$ 152	\$ (273)	36%
Cell Tower Lease	31,625	34,702	33,000	13,750	(19,250)	42%
Other	464,980	188,110	25,000	197	(24,803)	1%
State Source	-	-	-	-	-	0%
Lease Proceeds		1,183,024	-	-	-	0%
<b>TOTAL REVENUES</b>	<u>522,982</u>	<u>1,432,152</u>	<u>58,425</u>	<u>14,099</u>	<u>(44,326)</u>	<u>24%</u>
<b>EXPENDITURES</b>						
Capital Outlay	1,279,565	1,830,789	291,230	188,437	(102,793)	65%
Principal	617,558	968,457	863,164	628,717	(234,447)	73%
Interest and Fiscal Charges	253,284	227,829	236,067	114,347	(121,720)	48%
Contingency Reserve		-	369,144	-	(369,144)	0%
<b>TOTAL EXPENDITURES</b>	<u>2,150,407</u>	<u>3,027,075</u>	<u>1,759,605</u>	<u>931,500</u>	<u>(828,105)</u>	<u>53%</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,627,425)	(1,594,923)	(1,701,180)	(917,402)	783,778	
<b>OTHER FINANCING SOURCES (USES)</b>						
General Fund	1,959,672	1,030,062	1,600,600	800,000	(800,600)	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>1,959,672</u>	<u>1,030,062</u>	<u>1,600,600</u>	<u>800,000</u>	<u>(800,600)</u>	
Net Change in Fund Balance	\$ 332,247	\$ (564,861)	\$ (100,580)	\$ (117,402)	\$ (16,822)	
<b>BEGINNING FUND BALANCE</b>	<u>472,602</u>	<u>804,849</u>	<u>239,988</u>	<u>239,988</u>	<u>804,849</u>	
<b>FUND BALANCE - End of Year</b>	<u>\$ 804,849</u>	<u>\$ 239,988</u>	<u>\$ 139,408</u>	<u>\$ 122,587</u>	<u>\$ (16,822)</u>	

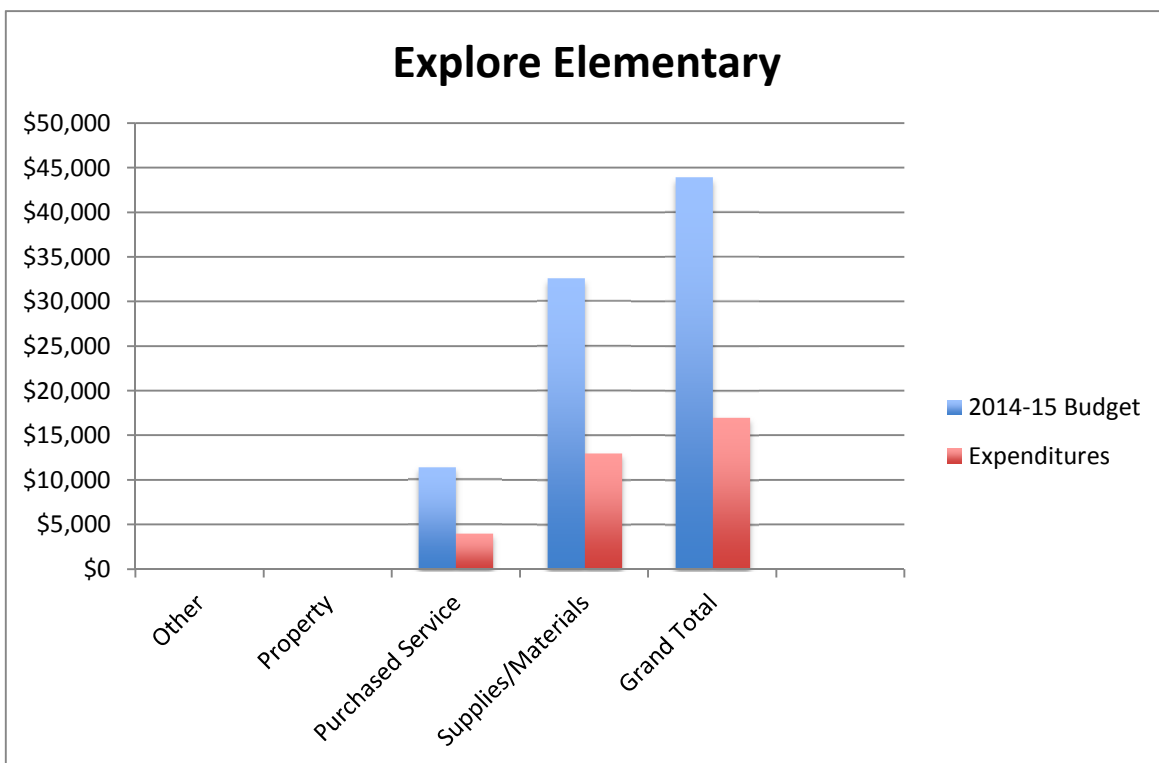
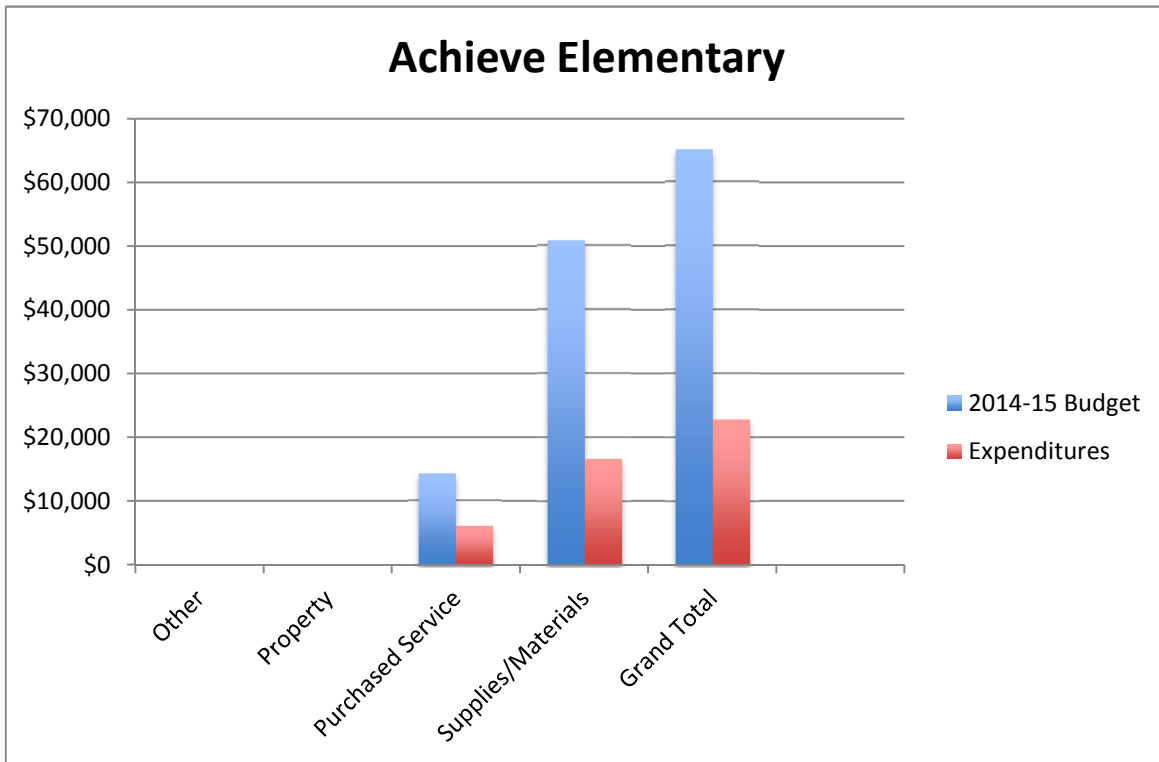
## Capital Reserve Fund Revenues



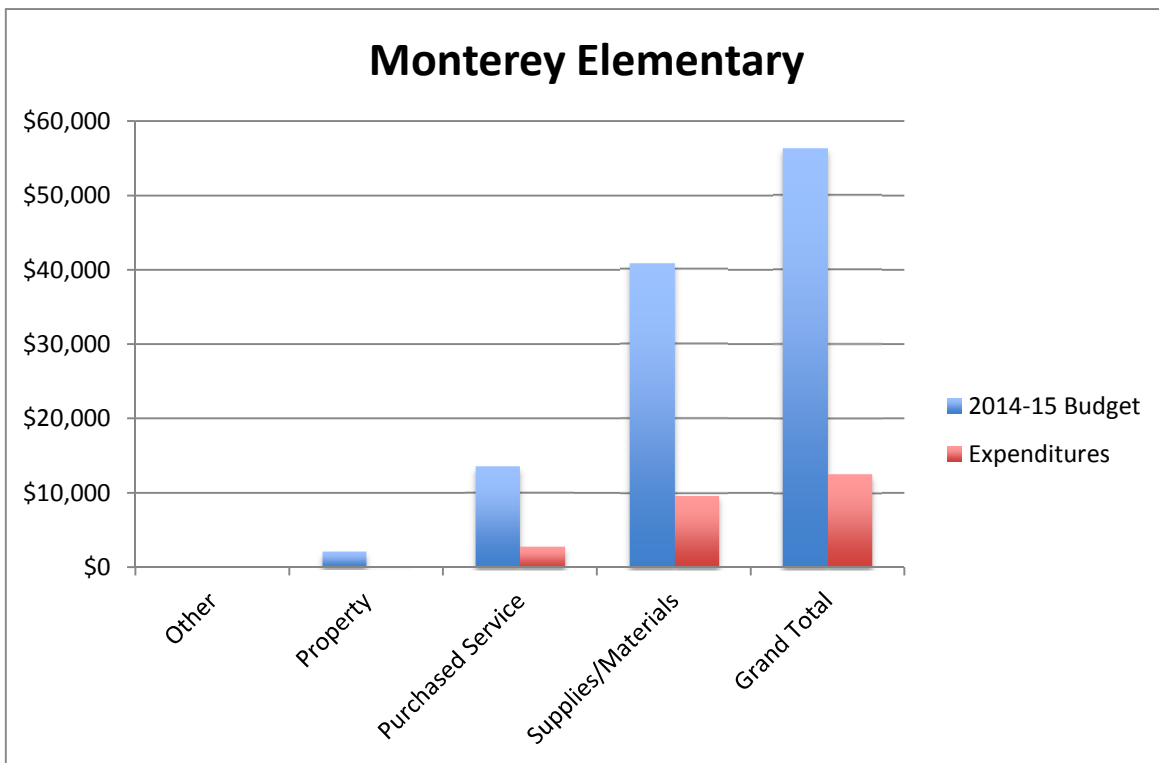
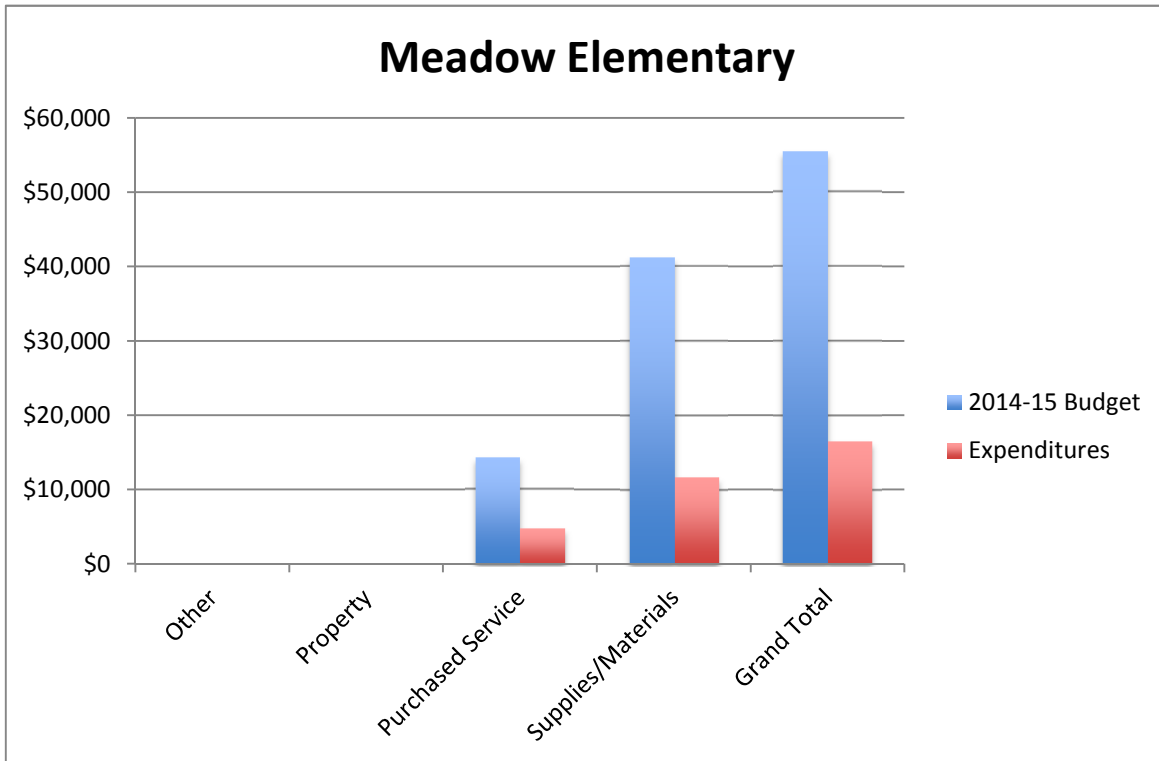
## Capital Reserve Fund Expenditures



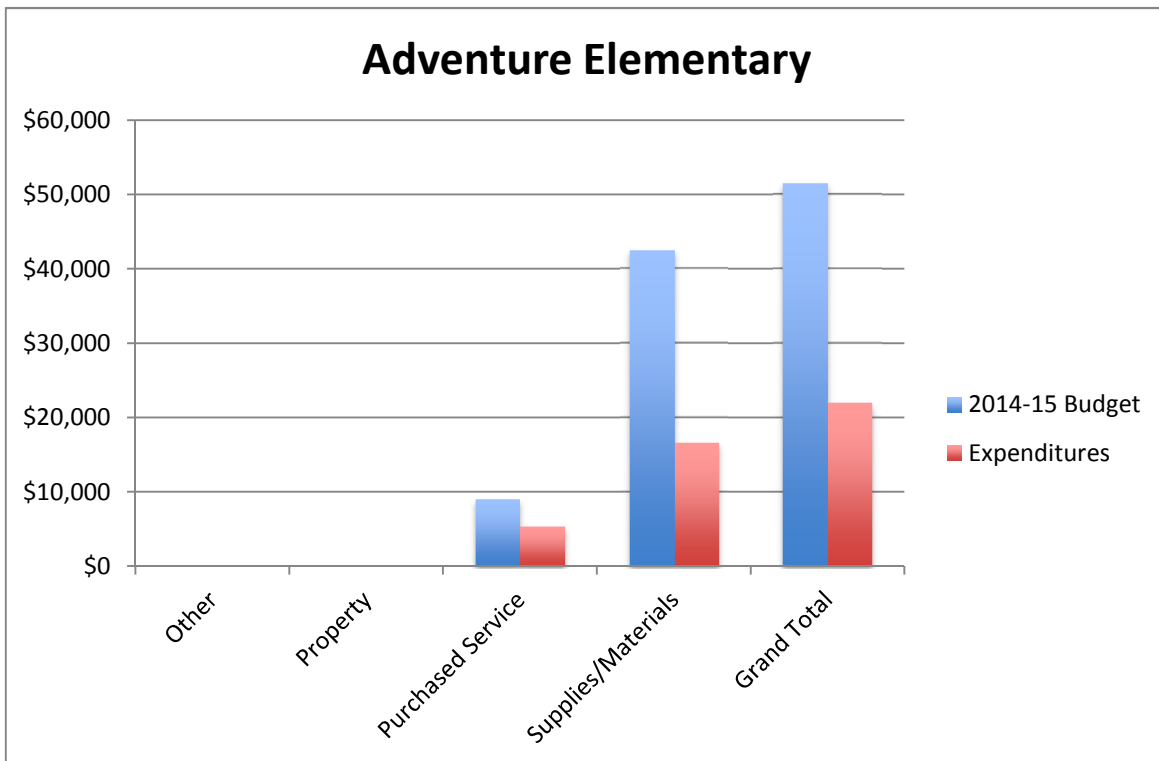
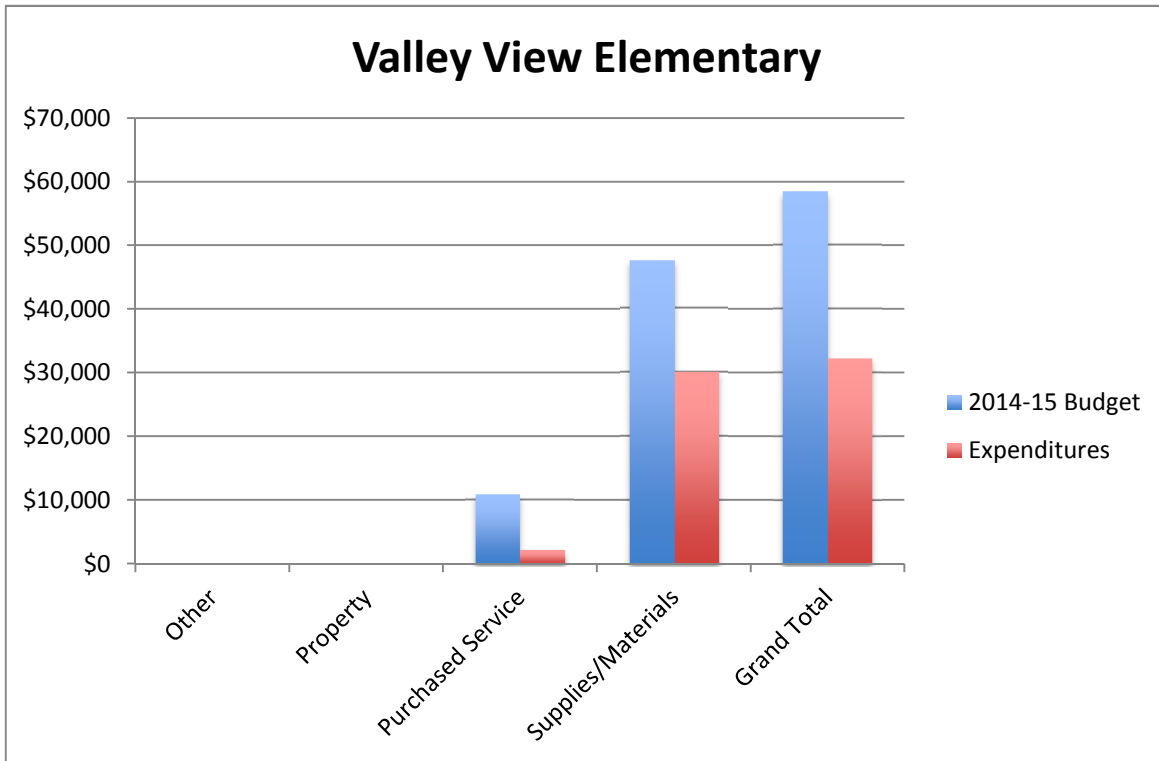
Mapleton Public Schools  
School/Location Expenditure Budget vs. Actual  
For the Quarter Ended December 31, 2014



Mapleton Public Schools  
School/Location Expenditure Budget vs. Actual  
For the Quarter Ended December 31, 2014

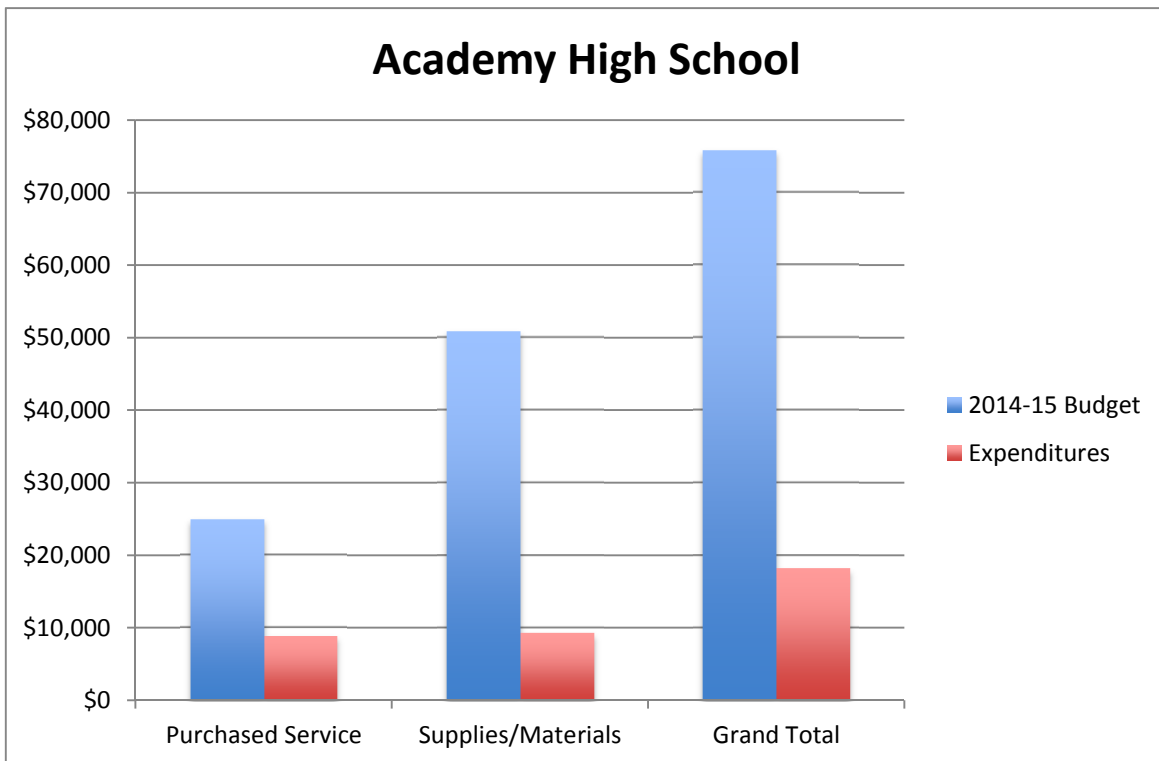
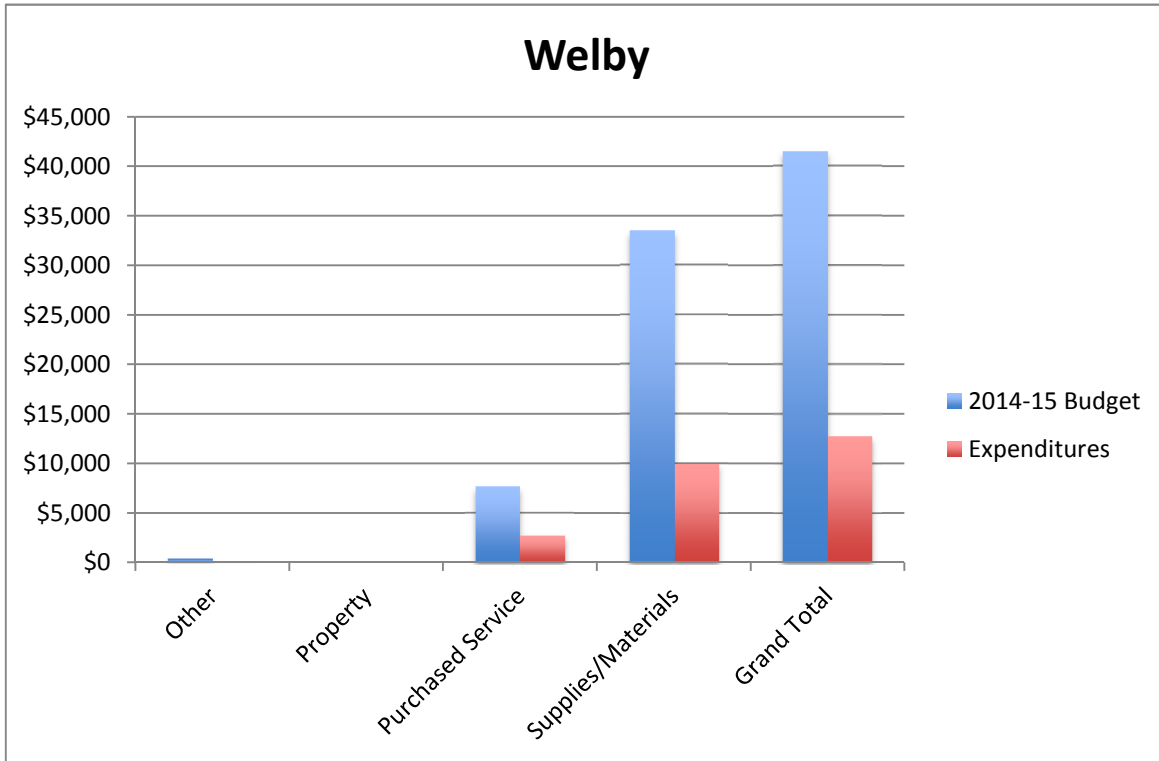


Mapleton Public Schools  
School/Location Expenditure Budget vs. Actual  
For the Quarter Ended December 31, 2014

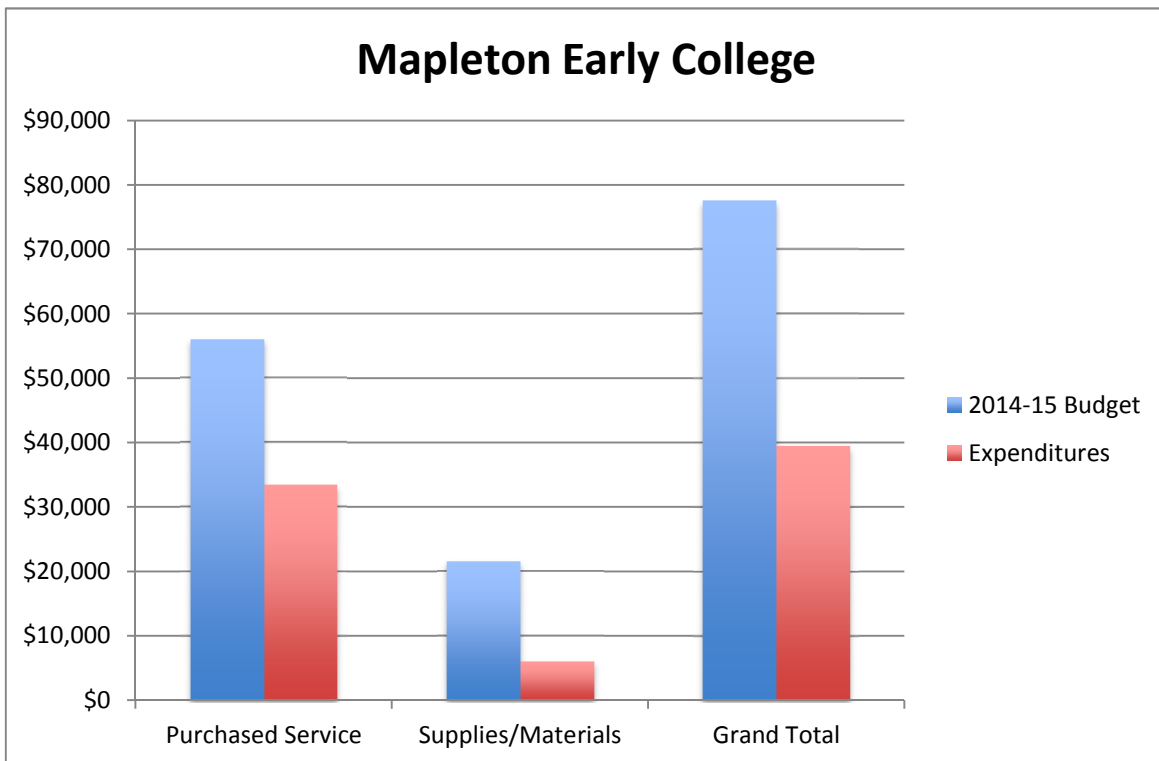
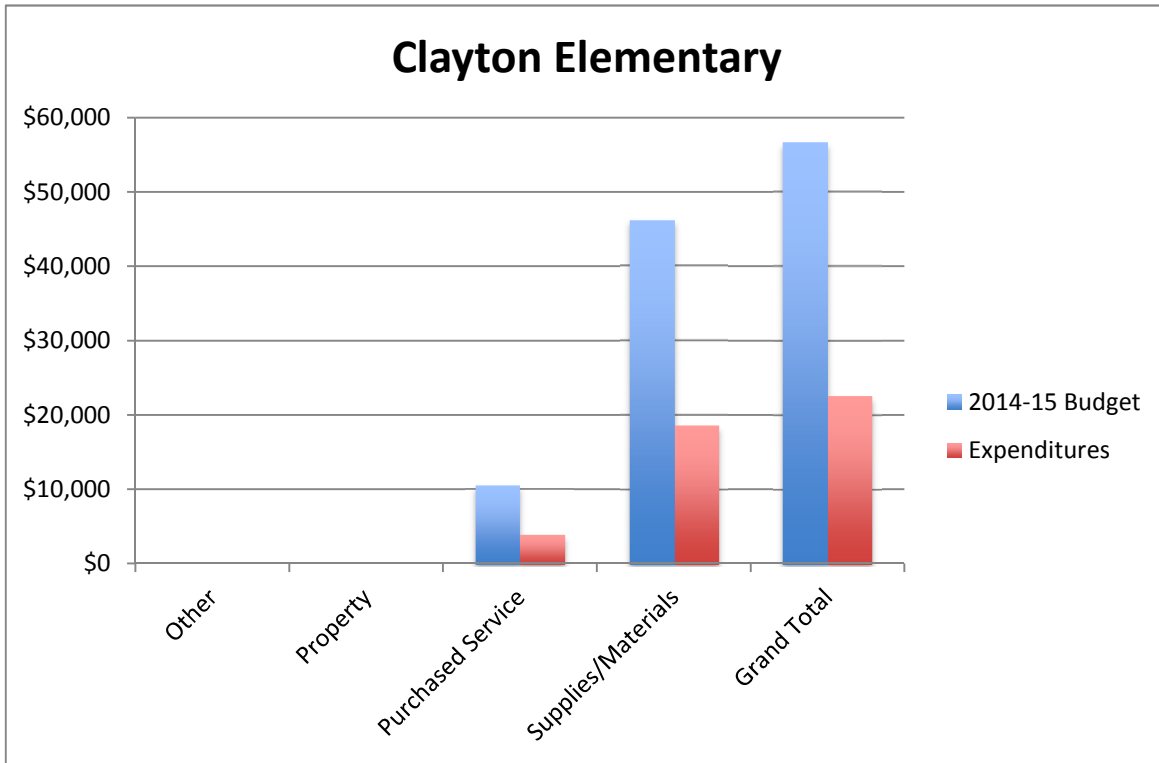




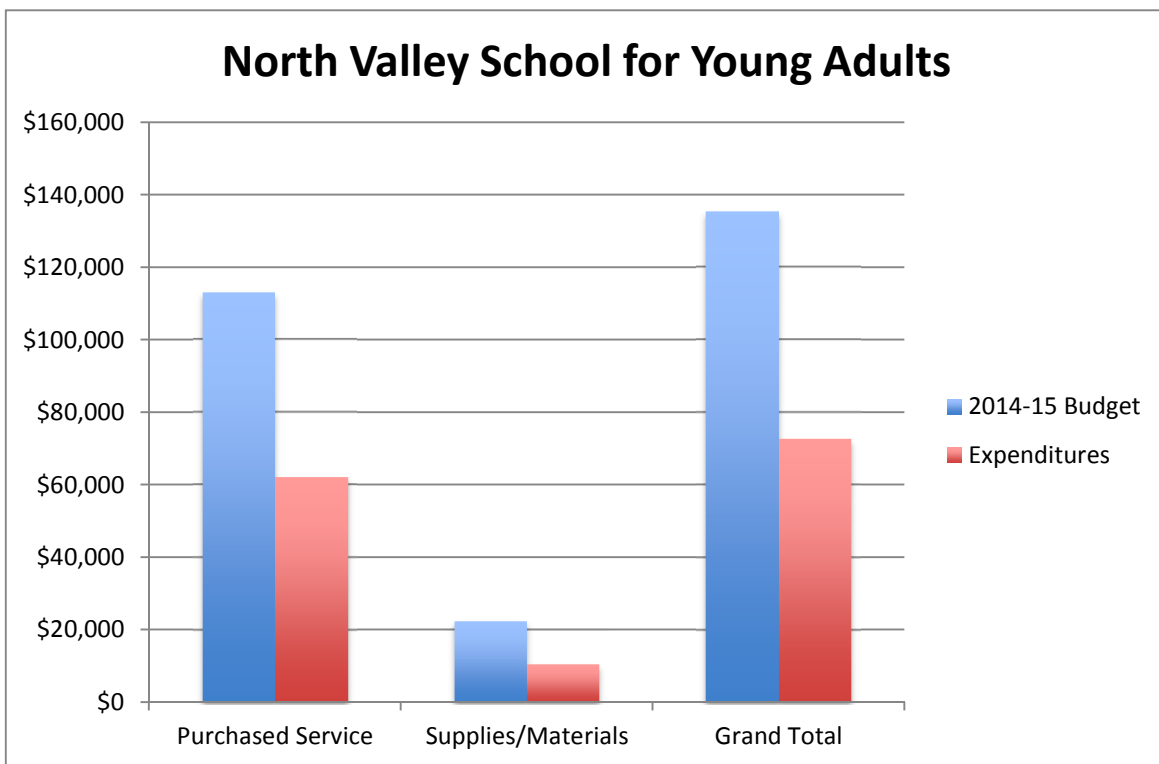
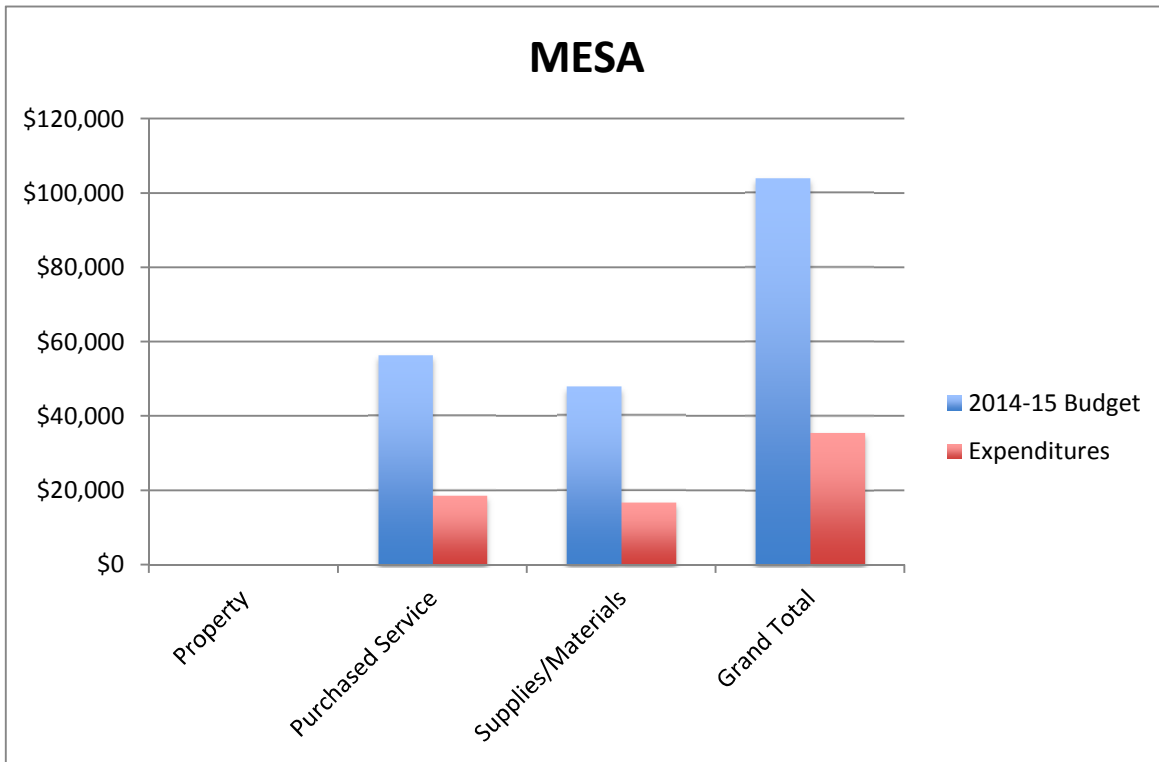
Mapleton Public Schools  
School/Location Expenditure Budget vs. Actual  
For the Quarter Ended December 31, 2014



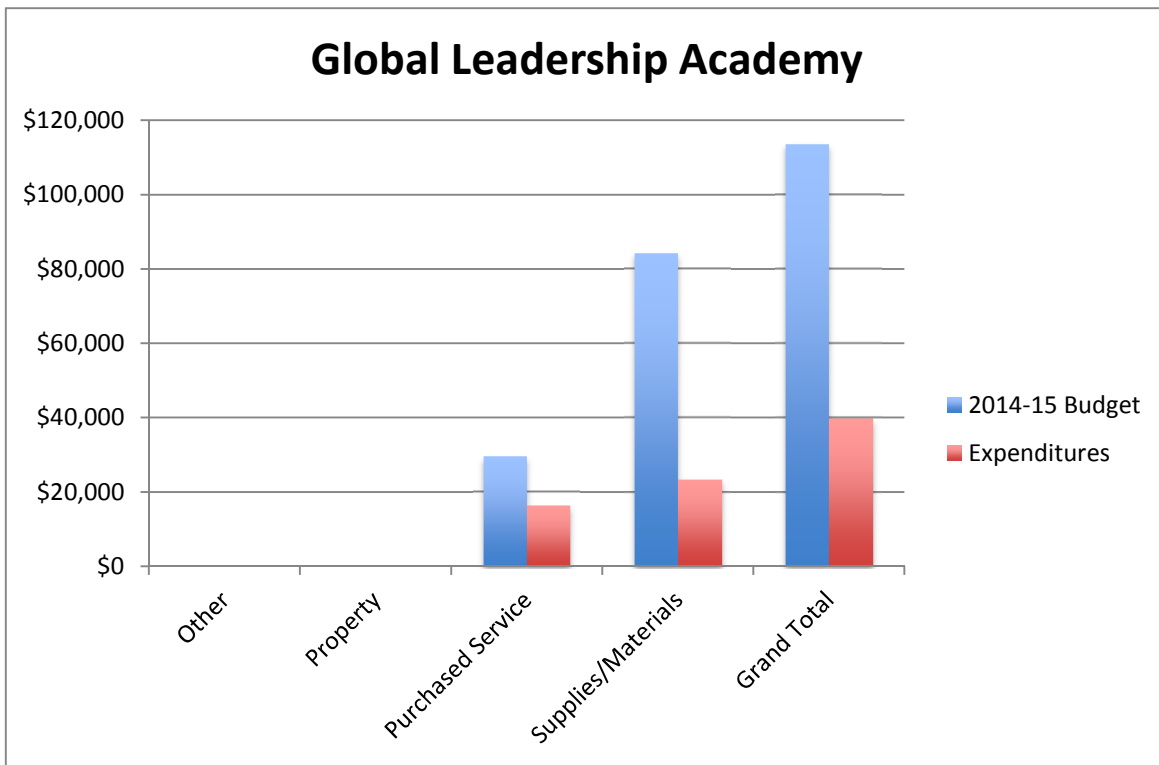
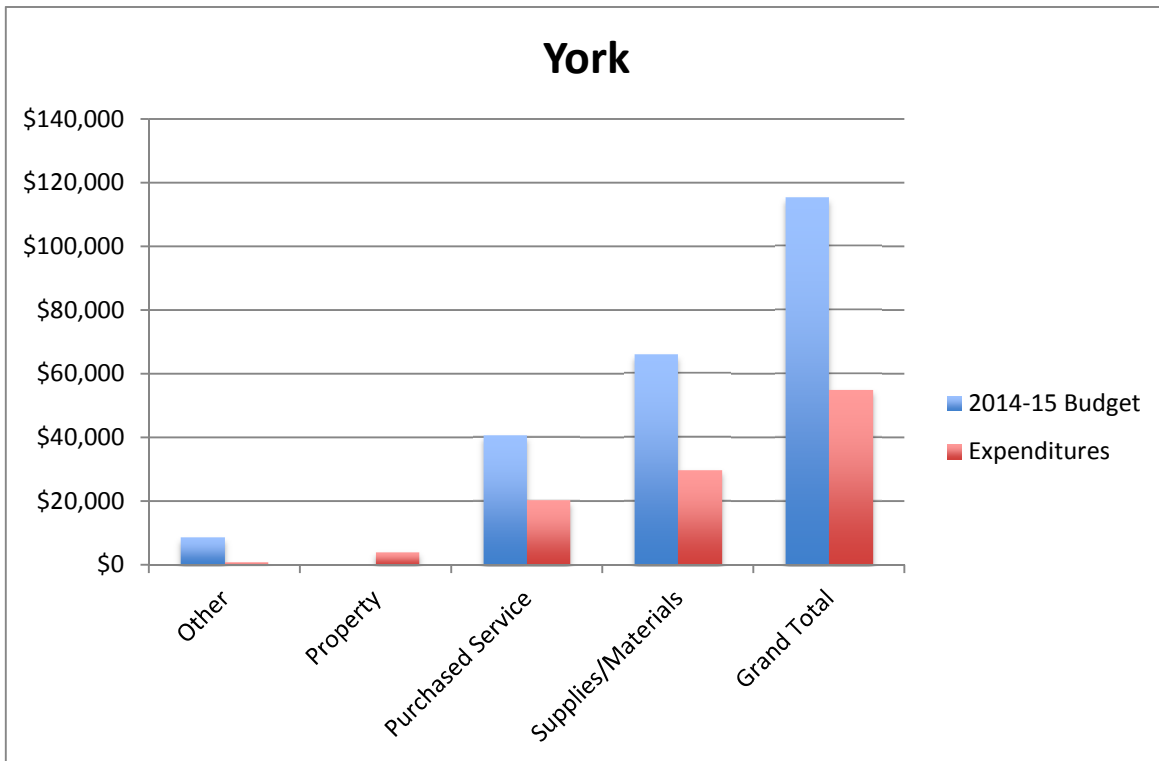
Mapleton Public Schools  
School/Location Expenditure Budget vs. Actual  
For the Quarter Ended December 31, 2014



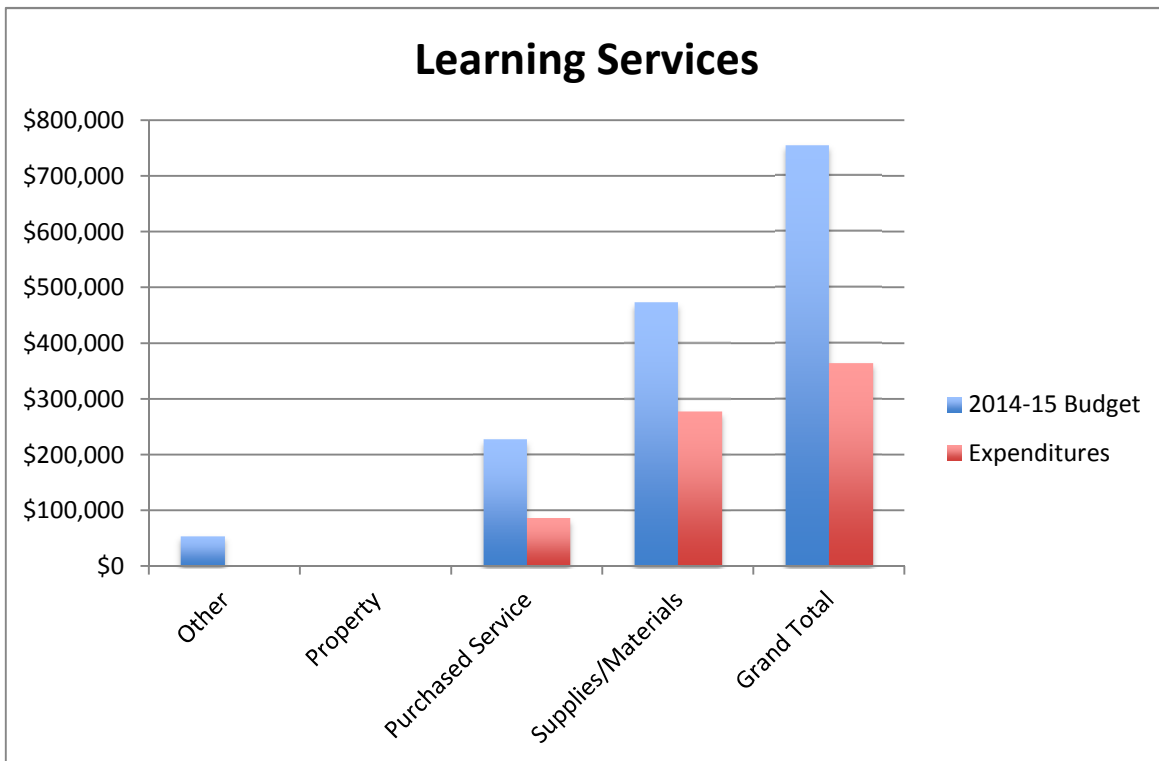
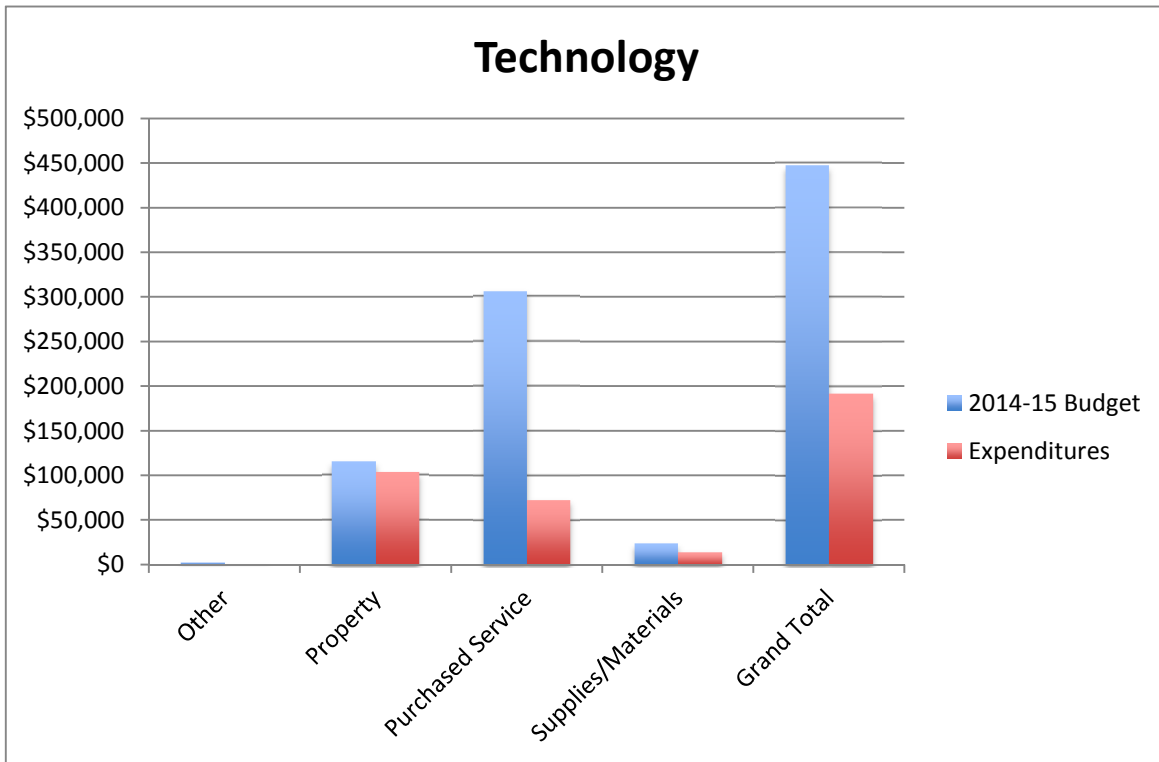
Mapleton Public Schools  
School/Location Expenditure Budget vs. Actual  
For the Quarter Ended December 31, 2014



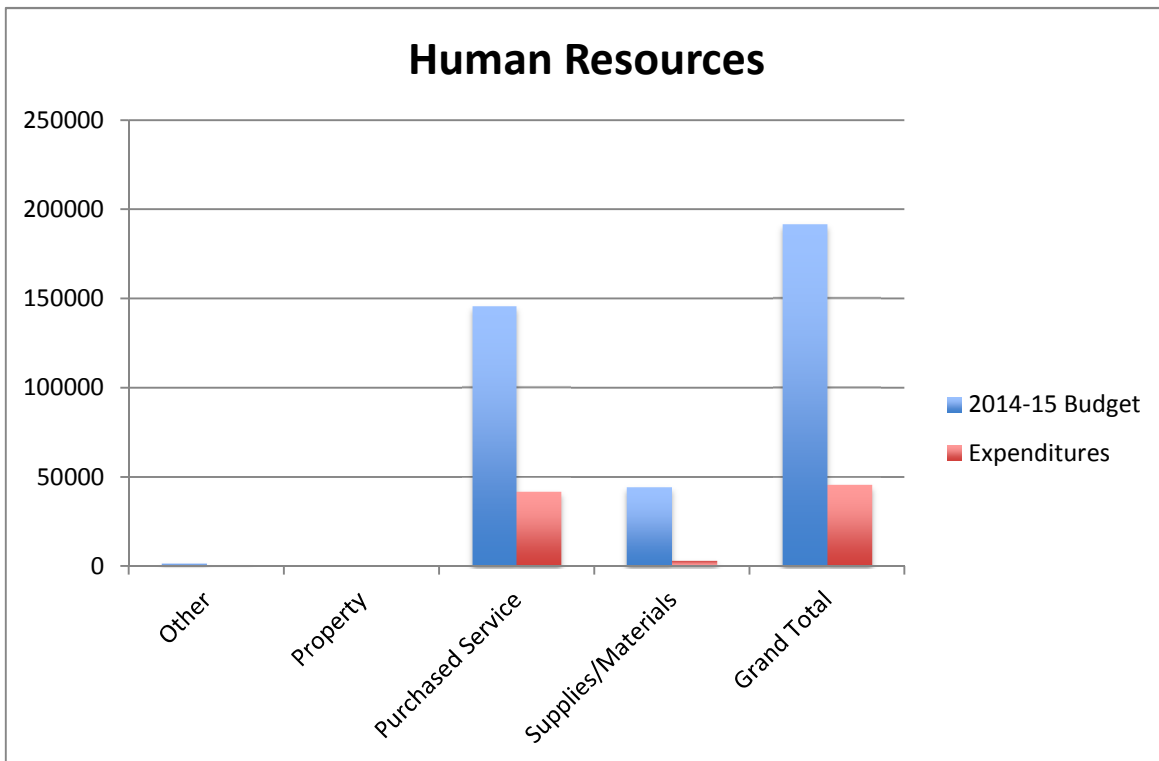
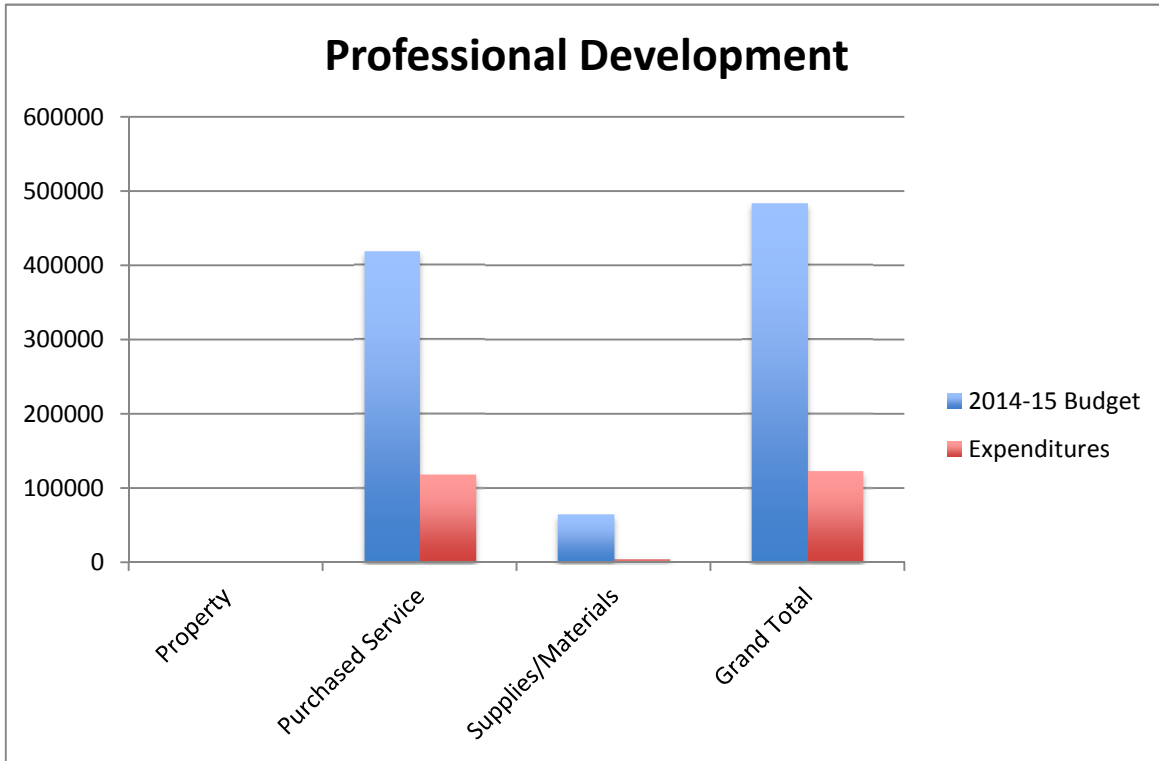
Mapleton Public Schools  
School/Location Expenditure Budget vs. Actual  
For the Quarter Ended December 31, 2014



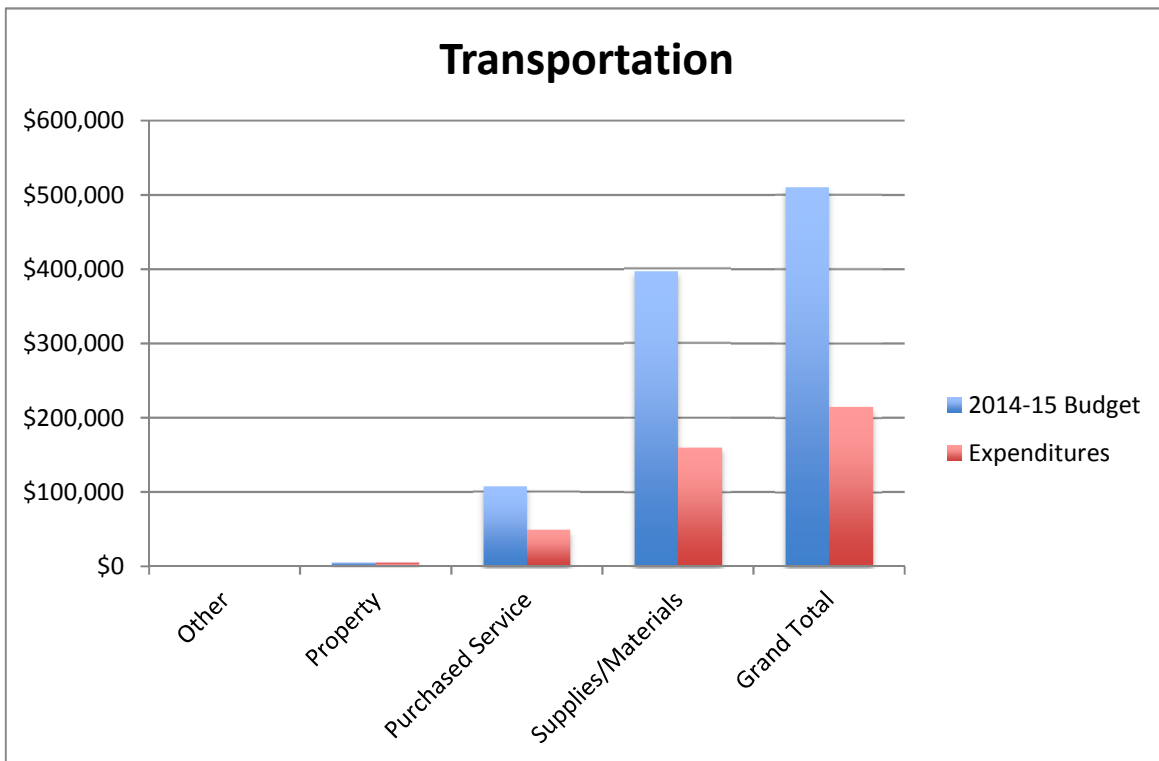
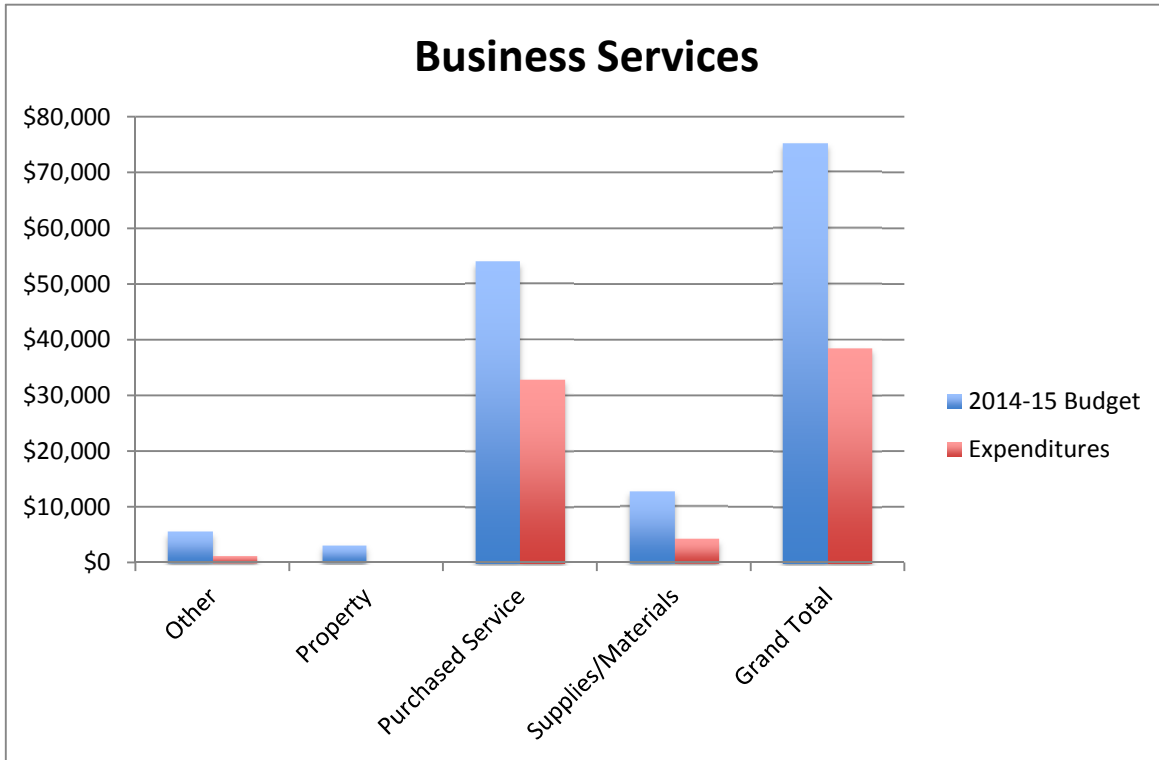
Mapleton Public Schools  
School/Location Expenditure Budget vs. Actual  
For the Quarter Ended December 31, 2014



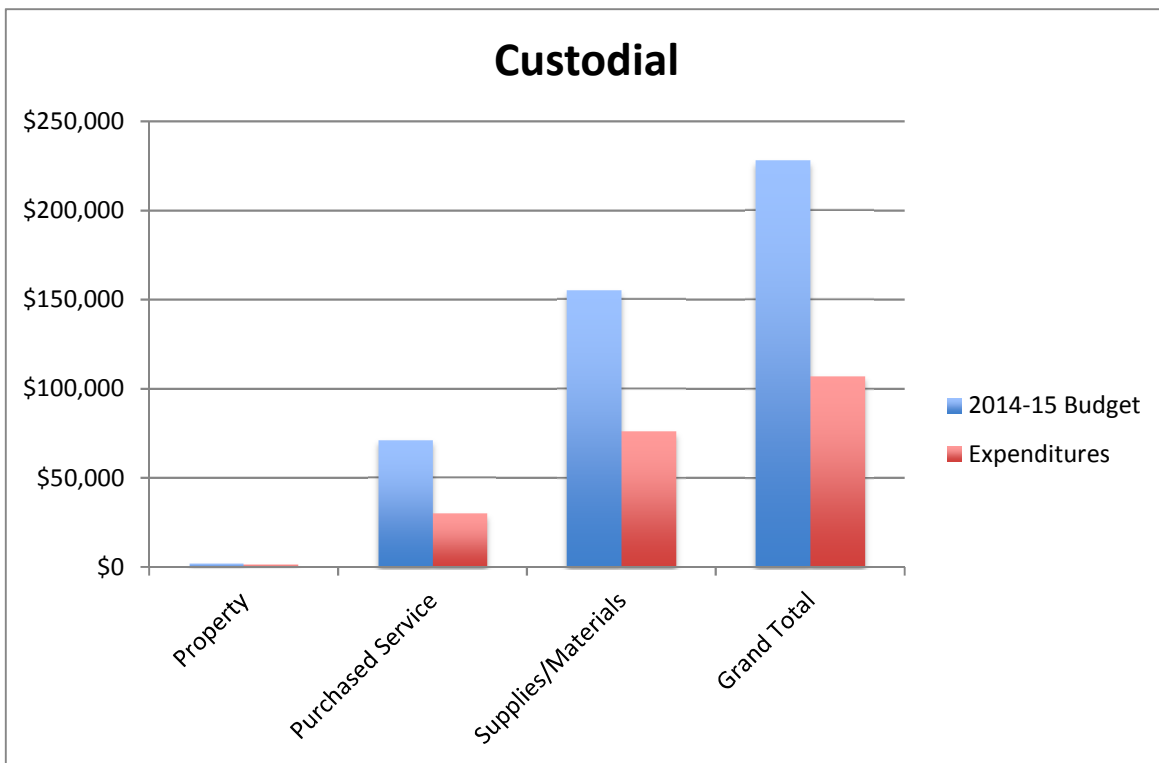
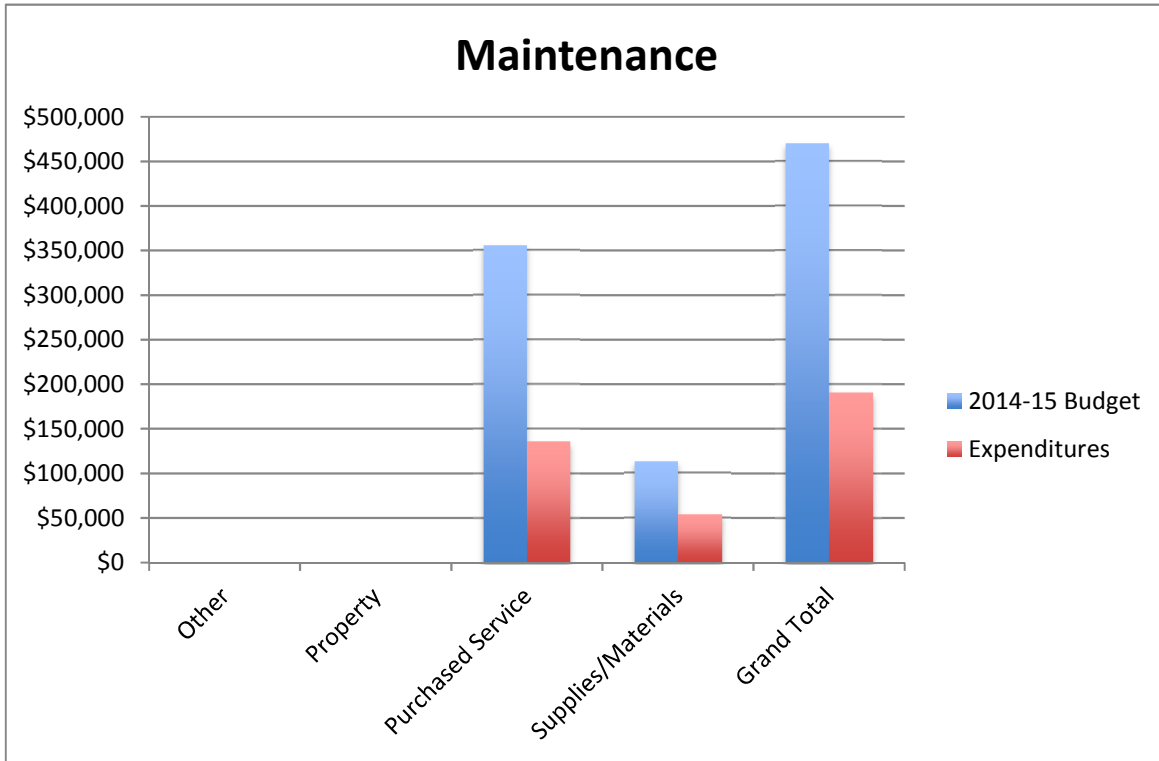
Mapleton Public Schools  
School/Location Expenditure Budget vs. Actual  
For the Quarter Ended December 31, 2014



Mapleton Public Schools  
School/Location Expenditure Budget vs. Actual  
For the Quarter Ended December 31, 2014



Mapleton Public Schools  
School/Location Expenditure Budget vs. Actual  
For the Quarter Ended December 31, 2014





**Connections Academy**

	<u>Period Jul-Sep</u>	<u>Period Oct-Dec</u>	<u>Period Jan-Mar</u>	<u>Period Apr-June</u>	<u>Year to Date 2014-15</u>	<u>Budget 2014-15</u>	<u>Percent of 2014-15</u>
Beginning Fund Balance	-	1,017,166	825,165	825,165	-	-	-
<b>REVENUES</b>							
Per Pupil Funding	4,006,431	3,858,155			7,864,586	16,025,725	49.07%
READ Act Funding	67,102	-			67,102	22,869	293.42%
ECEA Funding	-	250,433			250,433	207,939	120.44%
IDEA VI B	29,406	57,267			86,673	145,620	59.52%
Misc Rev	-	-			-	-	0.00%
<b>Total Revenue</b>	<u>4,102,939</u>	<u>4,165,855</u>	<u>-</u>	<u>-</u>	<u>8,268,794</u>	<u>16,402,153</u>	<u>50.41%</u>
<b>EXPENDITURES</b>							
<b>Instructional</b>							
Salaries/Benefits	593,363	880,900			1,474,263	3,242,689	45.46%
Purchased Services	157,269	208,579			365,848	799,668	45.75%
Supplies & Materials	1,512,646	2,308,621			3,821,267	8,659,298	44.13%
Equipment	-	-			-	-	0.00%
Other	-	-			-	-	0.00%
Total Instructional	<u>2,263,278</u>	<u>3,398,100</u>	<u>-</u>	<u>-</u>	<u>5,661,378</u>	<u>12,701,655</u>	<u>44.57%</u>
<b>Support</b>							
Salary and Benefits	510,162	663,526			1,173,688	2,437,024	48.16%
Purchased Services	290,951	293,924			584,875	1,246,586	46.92%
Supplies and Materials	2,042	2,306			4,348	15,313	28.39%
Equipment	-	-			-	-	0.00%
Other	19,340	-			19,340	1,575	1227.85%
Total Support	<u>822,495</u>	<u>959,756</u>	<u>-</u>	<u>-</u>	<u>1,782,251</u>	<u>3,700,499</u>	<u>48.16%</u>
<b>Total Expenditures</b>	<u>3,085,773</u>	<u>4,357,856</u>	<u>-</u>	<u>-</u>	<u>7,443,629</u>	<u>16,402,153</u>	<u>45.38%</u>
Fund Balance to date	1,017,166	825,165	825,165	825,165	825,165	-	

# *Memo*

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TO: Charlotte Ciano, Superintendent  
FROM: Shae Martinez, Chief Financial Officer  
DATE: January 27, 2015

**POLICY:** Budget Transfers, Policy DBJ  
**REPORT TYPE:** Decision Making  
**SUBJECT:** Authorization for Interfund Borrowing 2015

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

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

**Report:** Under state law 22-44-113, CRS, the District must receive authorization from the Board of Education in order to borrow available unencumbered cash balances in the General, Designated Purpose Grants, Colorado Preschool Project, Capital Reserve, Insurance Reserve, Food Service, and Pupil Activity funds, to be used to fund short-term cash needs of the District during fiscal year 2015.

In order to ensure cash balances are available to timely pay District liabilities, we are requesting the Board authorize short-term interfund cash borrowing for FY 2015. The term of this borrowing is for the current fiscal year, July 1, 2014-June 30, 2015. The interfund borrowing will be repaid upon receipt of sufficient property taxes and other revenues. Balances will only be transferred as needed and only at amounts needed. Repayments will likely be made before June 30, 2015; however, in extenuating circumstances the District has up to three months after the end of the fiscal year to restore the funds.

District administration recommends the authorization of interfund borrowing for FY 2015.

# *Memo*

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TO: Charlotte Ciano, Superintendent  
FROM: Shae Martinez, Chief Financial Officer  
DATE: January 27, 2015

**Policy:** Budget Adoption Process, Policy DBG  
**Report Type:** Decision Making  
**SUBJECT:** Supplemental Budget FY 2015

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

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

**Decision Requested:** District administration is requesting that the Board approve the supplemental budget for fiscal year 2015.

## SUPPLEMENTAL BUDGET

### General Fund

#### REVENUES

ACCOUNT NAME	FY 15 Adopted	FY 15 Supp
Local Sources	16,399,790	16,319,996
State Sources	47,880,283	47,455,886
Federal Sources	1,255,656	1,274,227
Total General Fund Revenue	65,535,729	65,050,109
Beginning Fund Balance	6,290,000	6,891,559
Total General Fund Appropriation	71,825,729	71,941,668

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#### EXPENDITURES

ACCOUNT NAME	FY 15 Adopted	FY 15 Supp
Instruction	42,517,109	42,155,103
Support Services- Pupil	2,630,431	2,713,866
Support Services- Instructional	2,530,148	2,796,885
Support Services- General Administration	2,508,926	2,482,433
Support Services- School Administration	4,505,998	4,638,121
Support Services- Business	2,513,382	2,339,126
Support Services- Operations and Maintenance	6,774,116	6,960,659
Support Services- Central and Other	2,471,304	2,439,494
Total Community Services	377,426	375,302
Other	25,063	0
Reserves	4,971,826	5,040,679
Total General Fund Appropriation	71,825,729	71,941,668

**SUPPLEMENTAL BUDGET**

**Governmental Grant Fund**

**REVENUE AND EXPENDITURES**

ACCOUNT NAME	FY 15 Adopted	FY 15 Supp
Local Grants	72,500	1,158,614
State Grants	90,362	270,501
Federal Grants	1,761,163	2,091,511
Total Governmental Grant Fund Appropriation	1,924,025	3,520,626

SUPPLEMENTAL BUDGET

**Colorado Preschool Program Fund  
Revenues**

ACCOUNT NAME	FY 15 Adopted	FY 15 Supp
Allocation from General Fund	1,260,164	1,226,467
Tuition	240,000	216,638
Other	275	275
 Total CPP Revenue	 1,500,439	 1,443,380
Beginning Fund Balance	51,304	91,690
Total CPP Fund Appropriation	1,551,743	1,535,070

**Colorado Preschool Program Fund  
Expenditures**

ACCOUNT NAME	FY 15 Adopted	FY 15 Supp
CPP Instructional	1,131,752	1,196,923
Administration	144,295	135,691
Tuition Program	194,657	167,270
Operations and Maintenance	0	0
Reserves	81,039	35,186
 Total CPP Fund Appropriation	 1,551,743	 1,535,070

**SUPPLEMENTAL BUDGET**

**Capital Reserve Fund**

**Revenues**

ACCOUNT NAME	FY 15 Adopted	FY 15 Supp
Allocation from General Fund	1,600,600	2,340,600
Capital Lease Proceeds	0	0
Other	58,425	41,300
 Total Capital Reserve Fund Revenue	 1,659,025	 2,381,900
Beginning Fund Balance	100,580	239,988
Total Capital Reserve Fund Appropriation	1,759,605	2,621,888

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**Expenditures**

ACCOUNT NAME	FY 15 Adopted	FY 15 Supp
Capital Outlay	673,224	753,150
Principal	743,567	863,164
Interest and Fiscal Charges	222,014	234,717
Contingency	120,800	770,857
 Total Capital Reserve Expenditure and Reserves	 1,759,605	 2,621,888

## SUPPLEMENTAL BUDGET

### Food Service Fund

#### Revenues

ACCOUNT NAME	FY 15 Adopted	FY 15 Supp
Student and Adult Meals	281,127	281,127
School Lunch and Breakfast Program	1,564,958	1,564,958
Donated Commodities	157,584	157,584
State Match	49,152	49,152
Investment Earnings	2,000	2,000
Capital Contributions	0	0
Transfers/Other	12,750	82,000
Total Food Service Fund Revenue	2,067,571	2,136,821
Beginning Fund Balance	1,849,741	2,153,095
Total Food Service Fund Appropriation	3,917,312	4,289,916

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#### Expenditures

ACCOUNT NAME	FY 15 Adopted	FY 15 Supp
Salaries	1,055,209	1,087,658
Benefits	316,360	323,425
Purchased Services	49,700	74,450
Supplies and Materials	831,671	1,102,486
Equipment	225,250	297,750
Depreciation	44,000	0
Contingency Reserve	5,000	500,000
Total Food Service Expenditures	2,527,190	3,385,769
Ending Fund Balance	1,390,122	904,147



**APPROPRIATION RESOLUTION**  
SUPPLEMENTAL BUDGET - FISCAL YEAR 2015

BE IT RESOLVED by the Board of Education of Mapleton Public Schools in Adams County that the amounts shown in the following schedule be appropriated to each fund as specified in the Supplemental Budget for the ensuing fiscal year beginning July 1, 2014 and ending June 30, 2015.

Fund	Appropriation Amount
General Fund .....	\$71,941,668
Governmental Grant Fund .....	\$3,520,626
Colorado Preschool Program Fund .....	\$1,535,070
Capital Reserve Fund.....	\$2,621,888
Food Service Fund.....	\$4,289,916
 FY 2015 Appropriation.....	 \$83,909,168

\_\_\_\_\_  
Date of Adoption

\_\_\_\_\_  
Signature of President of the Board

# *Memo*

TO: Charlotte Ciano, Superintendent  
FROM: Brian Fuller, Director of Accountability and Improvement  
DATE: January 22, 2015

**POLICY:** Accountability/Commitment to Accomplishment, Policy AE  
**REPORT TYPE:** Monitoring  
**SUBJECT:** 2014-15 DAAC Update

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

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

**Report:** In January, seventeen members of the DAAC convened to hear presentations by staff and discuss information relating to the 2015-2016 draft school calendars, the December attendance dashboard and a parent portal update. DAAC members asked questions related to each of the presentations and provided feedback on the 2015-16 draft school calendars.

At the next meeting, the DAAC will review attendance data and hear about the process used in the development of the District Unified Improvement plan.

The next DAAC meeting will be held on February 17th from 4:30 to 6:30 pm in the Board Room. Additional meeting dates will be added when DAAC participants request additional time to understand and comment on specific topics.