



## 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

## 2015 - 2016 FOCUS AREAS

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

## BOARD MEMBERS

Cindy Croisant  
Steve Donnell  
Sheila Montoya  
Jen Raiffie  
Ken Winslow

## SUPERINTENDENT

Charlotte Ciancio

# Mapleton Public Schools Board of Education

Regular Meeting  
Administration Building

January 26, 2016  
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 8, 2015, Board Meeting minutes
  - 7.2 Approval of January 12, 2016, Study Session minutes
8. Report of the Secretary
9. Consent Agenda
  - 9.1 Personnel Action, Policy GCE/GCF – Mr. Crawford
10. Focus: Student Achievement
  - 10.1 Student Travel - Academy, Policy JJH – Mrs. Allenbach
  - 10.2 Student Travel – AFJROTC, Policy JJH – Mrs. Allenbach
  - 10.3 Dashboard Report - myON, Policy CBA/CBC – Ms. Branscum
  - 10.4 Grant Acceptance - Connect for Success, Policy DD - Ms. Setzer
11. Focus: Communication
  - 11.1 2<sup>nd</sup> Quarter FY2016 Financial Report, Policy DAB – Mrs. Martinez
  - 11.2 Interfund Borrowing, Policy DBJ – Mrs. Martinez
  - 11.3 Supplemental Budget, Policy DBG – Mrs. Martinez
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 Discussion / Remarks
17. Next Meeting Notification – Tuesday, February 23, 2016
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 6:00 p.m. on Tuesday, December 8, 2015, at the Administration Building.

**2.0 ROLL CALL**

Cindy Croisant – Asst. Secretary/Treasurer	Present
Steve Donnell – Secretary	Present
Sheila Montoya – Treasurer	Absent
Jen Raiffie – Asst. Secretary/Treasurer	Present via teleconference
Ken Winslow – President	Present

**3.0 PLEDGE OF ALLEGIANCE**

Mr. Winslow led the Pledge of Allegiance.

**4.0 APPROVAL OF AGENDA**

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

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

**5.0 WHAT'S RIGHT IN MAPLETON**

Ms. Setzer said that evening's What's Right in Mapleton was a presentation from Valley View about the school's new Student Leadership Club. She introduced students Misty Lopez, Benjamin Domenico, David Barela, Etirny Perez and Carlos Romero, who shared with the Board the different ways the club helped students work together to encourage, empower and inspire all Valley View students.

Also recognized were Valley View Director Eileen Harder and Student Leadership Club advisor Ms. Carlen Dimichele.

After their presentation, students answered questions from the Board concerning their participation in the club.

Mr. Winslow thanked the students for coming that evening.

RECESS: 6:09 p.m., reconvened at 6:11 p.m.

**6.0 PUBLIC PARTICIPATION**

None

**7.0 APPROVAL OF MINUTES**

**MOTION:** By Mr. Donnell, seconded by Ms. Croisant, to approve the minutes of the November 17, 2015, Board meeting.

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

**8.0 REPORT OF THE SECRETARY**

None

**9.0 CONSENT AGENDA**

**MOTION:** By Ms. Croisant, seconded by Mr. Donnell, to approve Agenda Items 9.1 Personnel Action and 9.2 Finance Report for November, 2015, as stated on the Board Agenda dated December 8, 2015.

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

**10.0 FOCUS: COMMUNICATION**

**10.1 Mill Levy Certification 2016**

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

She reported the Colorado Department of Education determined all mill levy figures, noting the District could not adjust any of the figures provided by the State. She said, however, the District did determine the bond fund mill levy, as those funds were provided by local taxpayers.

**MOTION:** By Mr. Donnell, seconded by Ms. Croisant, to adopt the General Fund mill levy of 36.518 mills and the Bond Redemption Fund mill levy of 9.111 mills, for a total levy of 45.629.

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

**10.2 Fiscal Year 2015 Audit Presentation**

Mrs. Martinez explained that each year the District was audited by an independent auditing firm in accordance with Colorado state law. She thanked Finance team members Sarah Martinez and Michael Everest for their help in preparing the audit information being presented that evening.

During her presentation, Mrs. Martinez recapped the financial highlights of 2015, noting how financial health was assessed and what elements constituted a positive or negative indicator for the District. She noted Mapleton had received an unmodified opinion, which was the goal of the District audit.

Ms. Martinez then introduced Rodney Rice, representative from the auditing firm RubinBrown, who further reviewed the District's audit results with the Board. He noted the District had received an unmodified opinion in each of the three areas reviewed: financial statements, compliance with federal grants and internal control over compliance. He then commended Ms. Martinez and her staff for their good accounting practices and successful audit.

The Board thanked Mrs. Martinez and Mr. Rice for their report.

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

**10.3 Grant Acceptance – ECPAC:**

Ms. Branscum reported that the Early Childhood Partnership of Adams County (ECPAC) had been awarded grant funds (Year 1-\$80,401; Year 2-\$74,852; and Year 3-\$75,842) to be used in providing early childhood mental health consultation to community early care and education programs which were involved in ECPAC's School Readiness Project. In addition, this funding would help promote social emotional development and prevent challenging behaviors.

**MOTION:** By Ms. Croisant, seconded by Mr. Donnell, to accept grant funds on behalf of the Early Childhood Partnership of Adams County as presented.

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

**11.0 DISCUSSION OF NEXT AGENDA**

Mr. Winslow noted the January 26, 2016 agenda would include the supplemental budget and a DAAC update.

**12.0 SUPERINTENDENT'S COMMENTS**

During her report, Ms. Ciancio

- Said she enjoyed that evening's presentation from the Valley View students.
- Reported the closing for the sale of the old Mapleton property was scheduled for Wednesday, December 16. She noted that \$7 million in proceeds would be wired into the District's account and that an additional \$53,000 would be donated to the Mapleton Education Foundation (MEF).
- Said she was happy to hear the audit outcome was called an unmodified opinion rather than the former term of unqualified opinion.
- Announced December 17 would be an Ugly Sweater and Jeans Day for District employees and wished everyone a Merry Christmas and Happy New Year.

**13.0 BOARD COMMITTEE UPDATE:**

Ms. Raiffie said the next meeting of Rocky Mountain Risk (RMR) would be in January, 2016.

Mr. Donnell reported he had been able to attend the Mapleton Education Foundation (MEF) holiday party, noting it was his first time to meet the MEF Board members.

**14.0 SCHOOL BOARD DISCUSSION / REMARKS:**

Mr. Donnell said he had recently attended a light rail meeting. He noted the 116<sup>th</sup> Street station design was discussed, as well as train schedules.

Ms. Croisant said it was always a pleasure to hear from the kids and to see how they evolve in their presentation skills. She wished everyone happy holidays.

Mr. Winslow also wished everyone happy holidays, saying it would be good to have some time off.

**15.0 NEXT MEETING NOTIFICATION**

The next regularly scheduled Board meeting will be at 6:00 p.m. on Tuesday, January 26, 2016, at the Administration Building.

**16.0 ADJOURNMENT**

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

The Board motioned to adjourn at 6:56 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 12, 2016, at the Administration Building Board Room.

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

The topic of the study session centered on Mapleton's upcoming pride campaign #IAmMapleton. Meeting participants discussed strategies, opportunities and timeline for the proposed communication plan.

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, Deputy Superintendent  
DATE: January 21, 2016

**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 26, 2016.

## **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>
Ballin Loera, Maricruz	Sub. Nutrition Services Asst./Nutrition Services	01/14/2016	New Hire
Garcia, Kristine	Bus Driver/Transportation	01/05/2016	New Hire
Harris, Veronica	.5 Grant Accountant/ECPAC	01/11/2016	New Hire
Huff-Munoz, Lilith	Quality Improvement Navigator/ECPAC	12/07/2015	New Hire
Martinez, Claudia	Preschool Para. Sub./District	01/14/2016	Re-Hire
Perez, Jose	Substitute Custodian/District	01/08/2016	Re-Hire

<b><u>RESIGNATIONS/TERM.</u></b>	<b><u>POSITION/FACILITY</u></b>	<b><u>EFFECTIVE DATE</u></b>	<b><u>REASON</u></b>
Castor, Maria	Sub. Nutrition Services Asst./Nutrition Services	12/03/2015	Resignation
Green, Patricia	Special Education Para./Achieve	01/15/2016	Resignation
Leyva, Celia	Health Paraprofessional/Explore	12/18/2015	Resignation
Osmus, Jeffrey	Instructional Paraprofessional/Global	12/18/2015	Resignation
Paris, Savanna	Bus Paraprofessional/Transportation	01/15/2016	Resignation

## **CLASSIFIED REQUESTS**

Renee Cordova, Lead Custodian at the Skyview Campus, is requesting a Family Medical Leave of Absence beginning November 10, 2015 through January 8, 2016.

Theresa Friede, Bus Driver in Transportation, is requesting a Family Medical Leave of Absence beginning January 7, 2016 through February 17, 2016.

Robyn Herron, Bus Driver in Transportation, is requesting a Family Medical Leave of Absence beginning December 16, 2015 through January 8, 2016.

Miriam Munoz, Kitchen Manager at GLA, is requesting a Family Medical Leave of Absence beginning February 1, 2016 through June 3, 2016.

LeeAnn Urbina, Paraprofessional at Valley View, is requesting a Family Medical Leave of Absence beginning January 15, 2016 through March 28, 2016.

Susan Walker, Paraprofessional at York, is requesting a Family Medical Leave of Absence beginning February 1, 2016 through April 22, 2016.

## **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>
Carlotta, Claudia	Spanish/MEC	01/04/2016	New Hire
Dickinson, Destinee	1 <sup>st</sup> /Global	01/11/2016	New Hire
Janociak, David	English/MESA	01/04/2016	New Hire
Long, Cynthia	Instructional Guide/Global	01/04/2016	New Hire
Menk, Stephanie	4 <sup>th</sup> /Monterey	01/12/2016	New Hire
Roni Gebre-Mariam, Noelle	Counselor/Global	01/11/2016	New Hire



<u>RESIGNATIONS/TERM.</u>	<u>POSITION/FACILITY</u>	<u>EFFECTIVE DATE</u>	<u>REASON</u>
Gardner, Marie	Interventionist/Monterey	01/15/2016	Resignation
Lineham, Margaret	4 <sup>th</sup> /Monterey	01/04/2016	Resignation

### CERTIFIED REQUESTS

Matthew Larson, Special Education Teacher at Meadow, is requesting a parental leave of absence beginning October 19, 2015 through October 23, 2015.

Amanda Murphy, 2nd Grade Teacher at Welby, is requesting a Family Medical Leave of Absence beginning January 22, 2016 through January 29, 2016.

Molly Prince, 4th Grade Teacher at Adventure, is requesting a Family Medical Leave of Absence beginning November 18, 2015 through February 17, 2016.

### ADMINISTRATION STAFF

Bill Nelson, Athletic Director, Skyview Campus, is requesting to retire effective June 30, 2016.

Lynn Setzer, Chief Communications Officer, is requesting a Family Medical Leave of Absence beginning February 15, 2016 through March 25, 2016.

### SUBSTITUTE TEACHERS/OTHER ON CALL

#### ADDITIONS

#### DELETIONS

Bothwell, Kellen  
Carwile, Chelsea  
Golden, Sean  
Haboush, Aubrey  
Iglesias, Taylor  
King, Timothy  
Lo, Melanie  
Milttenberger, Ashley

# *Memo*

TO: Charlotte Ciano, Superintendent  
FROM: Karla Allenbach, Assistant Superintendent  
DATE: January 21, 2016

**Policy:** Student Travel, Policy JJH  
**Report Type:** Decision Making  
**SUBJECT:** Student Travel – Academy High School – Technology Student Association  
State Conference Overnight 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 for students at Academy High School to attend the Technology Student Association (TSA) State Conference in Denver, Colorado.

**Report:**

Participants: Sheri Kangas, Director at Academy High School, is seeking approval for fifteen students in grades 9 through 12 and two staff members to participate in a three-day TSA State Conference. These students are members of the Academy TSA Club and have been working on projects that they will present during the competition portion of the state conference.

Destination: This conference will take place at the Denver Tech Center Hyatt Regency Hotel in Denver, Colorado. Students will stay in hotel rooms that will be shared and designated by gender. The staff chaperones will also stay in the hotel in their own individual rooms. All activities will take place on the grounds of the hotel.

Duration: The trip will occur over three days and two nights. Students and staff will depart from the school on the morning of Thursday, February 18, 2016, and return in the afternoon on Saturday, February 20, 2016.

Purpose/Activities: This trip will provide students with the opportunity to compete against other high school students in the state who have an interest or passion in the fields of Science, Technology, Engineering, and Mathematics (STEM). The students at Academy will participate in the following competitions:

- Debating Technology Issues
- Extemporaneous Presentation
- Music Production
- On-Demand Video Production
- Structural Engineering
- Underwater Remotely Operated Vehicles
- Video Game Design
- Photographic Technology

Students will also be given the opportunity to interact with professionals from the fields in which they have career aspirations, as well as gather information on a wide variety of post-secondary options.

Transportation and Contingency Planning: District transportation will be utilized to take the group to and from the hotel. All meals and activities will take place at the hotel so no additional transportation will be needed. In the event of an emergency, parents will be notified and emergency response providers will be accessed if necessary.

Cost and Source of Funding: The total cost for conference registration, lodging, transportation, food, and all activities will be approximately \$3,600. Students will be asked to contribute \$45 to support the cost of meals, and the remainder will be paid for out of the Academy school budget.

# Memo

TO: Charlotte Ciano, Superintendent  
FROM: Karla Allenbach, Assistant Superintendent  
DATE: January 21, 2016

**Policy:** Student Travel, Policy JJH  
**Report Type:** Decision Making  
**SUBJECT:** Student Travel – Air Force Jr. ROTC Washington D.C. Overnight 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 Washington D.C. for select Jr. ROTC students.

**Report:**

Participants: Lt. Col. William Arrington, AFJROTC Instructor, is requesting approval for 10 cadets and 4 staff members to participate in a six-day overnight trip to Washington D.C. This trip is a culminating activity for these 10 cadets who have served in the Mapleton Jr. ROTC program for all four years of their high school career. The cadets are seniors at Global Leadership Academy, Academy High School, North Valley, MESA, and York.

Destination: The group will travel together via commercial airline from Denver to Washington D.C. All students and staff chaperones will stay in hotel accommodations in Fort Myer, Virginia.

Duration: The trip will occur over six days and five nights during the upcoming Spring Break. The group will depart during the day on Monday, March 21, 2016, and return on Saturday, March 26, 2016.

Purpose: This trip will provide the cadets the opportunity to visit Washington D.C. in recognition of their commitment to the Jr. ROTC program over the past four years.

Activities: The group will visit/tour the following sites during the trip:

- The Arlington Cemetery
- The Bolling Air Force Base
- The Pentagon
- The Gettysburg Battlefield Site
- The Smithsonian Museum

The group will eat all meals and travel together throughout their time in Washington D.C.

Transportation and Contingency Planning: Travel to and from Washington D.C. will be by commercial airline. While in Washington D.C. shuttle buses, the metro rail, and rental vehicles will be utilized to travel between the hotel, scheduled activities, and meal sites. All staff chaperones are CPR certified and will have parent contact information with them at

all times. Additionally, local emergency services will be utilized if needed and there are several hospitals in the area.

Cost and Source of Funding: The cost for this trip, including airfare, lodging, entrance fees, transportation, and meals, is approximately \$1,025 per student and approximately \$1,300 per staff chaperone. The United States Air Force will contribute a total of \$1,600 toward this trip for all participants, and the Jr. ROTC Program was awarded a Boettcher Teacher Grant in the amount of \$1,000 to go toward supporting the cost of the trip. Students will be asked to contribute \$600 each to help cover remaining costs, and staff chaperones have individually committed to contributing approximately \$1,100 toward the cost of the trip. Student participants have been individually fundraising since early fall of this year, but in the event of a financial hardship students will have the opportunity to earn scholarship funds out of the Jr. ROTC budget to ensure their participation.

# *Memo*

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TO: Charlotte Ciano, Superintendent  
FROM: Lynn Setzer, Chief Communications Officer  
DATE: January 21, 2016

**Policy:** Funding Proposals, Grants, and Special Projects, Policy DD  
**Report Type:** Decision Making  
**SUBJECT:** Request to Accept Grant Funds – Connect for Success Grant

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

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

**Decision Requested:** District administration is requesting Board approval to accept a total of \$360,000 from the Colorado Department of Education over three years to implement the Connect for Success grants at Clayton Partnership School and Monterey Community School. Connect for Success is a three-year grant designed to implement structures and strategies that will lead to quality instruction at Title 1 priority improvement schools.

Both Clayton and Monterey will receive \$20,000 in the first year and \$80,000 per school in years two and three. The strategies implemented in the first year will include: job embedded coaching; principal coaching; visits to high-achieving schools; and in years two and three, collaborative planning time and enhanced support of Academic Parent Teacher Teams.

District administration recommends Board acceptance of these funds.

# *Memo*

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TO: Charlotte Ciano, Superintendent  
FROM: Shae Martinez, Chief Financial Officer  
DATE: January 26, 2016

**Policy:** Financial Administration, Policy DAB  
**Report Type:** Decision Making  
**SUBJECT:** 2nd Quarter FY 2016 Financial Report

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

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

**Decision Requested:** District Administration is requesting approval of the 2nd Quarter FY 2016 Financial Report.

**Report:** District administration has provided the Board with the 2nd Quarter FY 2016 Financial Report. The following PowerPoint presentation outlines key highlights of Quarter 2 financial activity.

Mapleton Public Schools  
Quarterly Financial Report  
December 31, 2015



Mapleton  
Public Schools

Submitted by  
Mapleton Public Schools  
Business Services Department

Shae Martinez  
Chief Financial Officer  
and  
Michael Everest  
Assistant Director of Finance



## 2nd Quarter Fund Financial Narrative

*December 31, 2015*

Provided by Business Services Staff

Unaudited activities for the 2015-2016 fiscal year are presented in the attached December 31, 2015 2nd Quarter Financial Statements.

The format of these financial statements presents the audited financial statements for the 2013-2014 and 2014-2015 fiscal years as well as the 2015-2016 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 2nd quarter total year-to-date (YTD) revenues for the General Fund were \$26.9 million after transfers and expenditures were \$34 million. Of the total YTD total budget, 40% of all revenues have been received and 48% of expenditures have been disbursed.

### Explanation of Significant Variance Items - Revenues

- **Property Tax Revenue** - Revenue for 4<sup>th</sup> quarter property tax revenues was recognized through August 31, 2015 per the Governmental Accounting Standards Board (GASB). Anticipated revenues not received by this date were recorded as deferred revenues. The District collected 99.5% of last year’s levy which was 1% over the budgeted amount of 98.5%. Significant property tax revenue will begin to be received in March.

### Explanation of Significant Variance Items- Expenditures

- As of December 31, 2015, total General Fund expenditures were 48% of the budget. Salaries and benefits together represent 64.9% 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 \$358,011 and expenditures were \$412,936. Of the YTD total budget, 100% of all revenue has been received and 88% of all expenditures have been expended.
- Due to a 3-year dividend the District is receiving from the pool, the fund balance carryover offset some of the premium expenses for this year.

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

**Summary**

- As of the close of the 2nd quarter, total YTD revenues for the Colorado Preschool Program Fund (CPP) were \$760,850 and the expenditures were \$772,601. Of the YTD total budget, 52% of revenues have been received and 51% of expenditures have been expended.

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

**Summary**

- The 2nd quarter total YTD revenues for the Food Service Fund were \$847,178 and expenditures were \$1,391,472. Of the YTD total budget, 36% of all revenues were received and 51% of all expenses were disbursed.

**Explanation of Significant Variance Items - Revenues**

- Due to the change over of the District's finance system on January 1st, the federal reimbursement for December needed to be booked in January. This entry would have increased 2nd quarter revenue to 42% of budget.

**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 \$1,513,904 and expenditures were \$1,912,996. Of the YTD total budget, 30% of all revenues have been received and 38% 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 projected that the Governmental Grant Fund revenues and expenditures will match after the final close of the year.

**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 \$46,543 and expenditures were \$550. Of the YTD total budget, 1% of revenues have been received and 0% of expenditures have been expended. The contingency/reserves in this fund will be used to cover the December bond payments as the majority of revenue is collected from March through June.

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

**Summary**

- The 2nd quarter total YTD revenues/transfers in for the Capital Reserve Fund were \$3,390,774 and expenditures were \$5,318,409. Of the YTD total budget, 1,645% of revenues have been received and 207% of expenses have been expended.

**Explanation of Significant Variance Items- Revenues and Expenditures**

- This quarter's result was skewed due to the refinancing of the Certificates of Participation Series (COPS). The proceeds to pay off the old loan were offset by the proceeds received for the new loan and therefore not budgeted in the Original Budget. These amounts will be adjusted in the supplemental budget.



**Mapleton Public Schools  
Fund Balance Worksheet  
For the Quarter Ending December 31, 2015**

<b>Fund</b>	<b>Audited Fund Balance 06/30/2014</b>	<b>Audited Fund Balance 06/30/2015</b>	<b>YTD Revenues Less Transfers</b>	<b>YTD Expenditures</b>	<b>Unaudited Fund Balance 12/31/2015</b>
<b>General Funds</b>					
10 General Fund	6,891,559	6,875,223	26,945,970	33,968,105	(146,912)
18 Risk Management Fund	59,816	416,063	358,011	412,936	361,137
19 Colorado Preschool Fund	91,690	46,563	760,850	772,601	34,813
<b>Total General Funds</b>	<b>7,043,065</b>	<b>7,337,849</b>	<b>28,064,832</b>	<b>35,153,642</b>	<b>249,038</b>
<b>Special Revenue Funds</b>					
21 Nutrition Services *	2,153,095	1,700,951	847,178	1,391,472	1,156,658
22 Grants Fund	-	-	1,513,904	1,912,996	(399,092)
<b>Total Special Revenue Funds</b>	<b>2,153,095</b>	<b>1,700,951</b>	<b>2,361,082</b>	<b>3,304,468</b>	<b>757,565</b>
<b>Debt Service Funds</b>					
31 Bond Redemption Fund	3,653,732	4,162,953	46,543	550	4,208,946
<b>Total Debt Service Funds</b>	<b>3,653,732</b>	<b>4,162,953</b>	<b>46,543</b>	<b>550</b>	<b>4,208,946</b>
<b>Capital Project Funds</b>					
41 Building Fund	-	-	-	-	-
43 Capital Reserve Fund	239,988	1,135,123	4,411,311	5,318,409	228,026
<b>Total Capital Project Funds</b>	<b>239,988</b>	<b>1,135,123</b>	<b>4,411,311</b>	<b>5,318,409</b>	<b>228,026</b>
<b>Enterprise Funds</b>					
51 Nutrition Services *	2,153,094	-	-	-	-
<b>Total Enterprise Funds</b>	<b>2,153,094</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Totals</b>	<b>15,242,974</b>	<b>14,336,876</b>	<b>34,883,768</b>	<b>43,777,069</b>	<b>5,443,575</b>

\* 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, 2015

	FY 2013-14 Audited	FY 2014-15 Audited	FY 2015-16 Original Budget	FY 2015-16 Actual	% Actual/Budget
<b>EXPENDITURES</b>					
Current					
Instruction	\$ 37,870,329	\$ 40,371,736	\$ 44,526,689	\$ 22,774,078	51%
Support Services					
Student Support Services	2,588,597	2,601,221	2,729,411	1,162,357	43%
Instructional Staff Support Services	2,374,675	2,541,493	2,799,909	1,320,406	47%
General Administration Services	1,410,465	2,783,631	2,783,173	709,724	26%
School Administration Services	4,521,748	4,663,599	4,693,636	2,289,789	49%
Business Services	2,221,988	2,294,103	2,573,446	776,306	30%
Operations & Maintenance	5,162,264	4,995,365	5,374,931	2,359,966	44%
Student Transportation	1,918,409	1,948,910	1,960,395	1,036,921	53%
Other Support Services	2,574,537	3,056,359	3,378,092	1,538,557	46%
<b>TOTAL EXPENDITURES</b>	<b>60,643,013</b>	<b>65,256,417</b>	<b>70,819,681</b>	<b>33,968,105</b>	<b>48%</b>
Excess of Revenues					
Over (Under) Expenditures	2,471,282	4,030,731	1,985,585	(5,025,830)	
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers Out					
Charter Payments	-	-	-	-	
Capital Reserve	(1,030,062)	(2,340,600)	(1,390,000)	(1,020,538)	73%
Insurance Reserve	(340,000)	(400,000)	(300,000)	(300,000)	100%
Preschool	(1,200,000)	(1,226,467)	(1,255,924)	(675,767)	54%
Food Service	(10,750)	(80,000)	(40,000)	-	0%
Grant Transfer			-		
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(2,580,812)</b>	<b>(4,047,067)</b>	<b>(2,985,924)</b>	<b>(1,996,305)</b>	<b>67%</b>
NET CHANGE IN FUND BALANCE	(109,530)	(16,336)	(1,000,339)	(7,022,135)	
<b>Fund Balance Beginning</b>	<b>7,001,089</b>	<b>6,891,558</b>	<b>6,875,223</b>	<b>6,875,223</b>	
<b>Fund Balance Ending</b>	<b>\$ 6,891,558</b>	<b>\$ 6,875,223</b>	<b>\$ 5,874,884</b>	<b>\$ (146,912)</b>	<b>-3%</b>



**GENERAL OPERATING FUND REVENUE DETAIL**  
For the Quarter Ended December 31, 2015

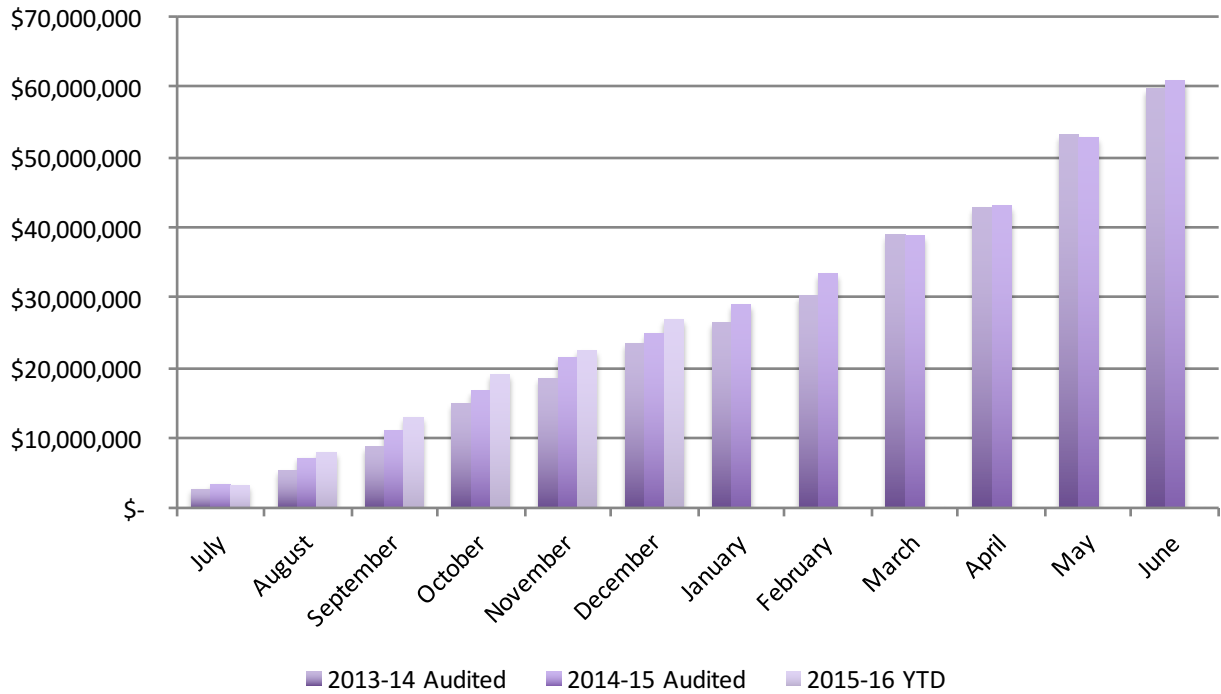
	FY 2013-14 Audited	FY 2014-15 Audited	FY 2015-16 Original Budget	FY 2015-16 Actual	% Actual/Budget
<b>REVENUES</b>					
Local Sources					
Property Taxes	11,457,354	12,597,663	12,561,426	157,750	1%
Property Taxes- Override	4,670,000	4,670,000	4,670,000	-	0%
Property Tax Hold Harmless	214,050	213,912	214,000	-	0%
Specific Ownership Tax	1,626,191	1,502,015	1,600,000	846,328	53%
Delinquent Property Tax/Penalty/Interest	289,290	50,546	115,000	18,977	17%
Admin Fee from Contract School	658,510	776,160	881,360	452,394	51%
Payroll Reimbursements	202,007	271,988	225,000	108,913	48%
Credit Recovery	35,880	41,075	17,000	5,575	33%
Other	456,718	591,419	445,265	216,587	49%
Total Local Revenue	19,610,000	20,714,778	20,729,051	1,806,525	9%
State Sources					
State Equalization	40,196,378	44,457,398	47,721,622	23,886,921	50%
Full Day Kindergarten Hold Harmless	84,289	88,196	83,423	-	0%
ECEA	1,320,598	1,443,441	1,478,271	1,370,746	93%
ELPA	210,092	248,207	749,847	314,602	42%
Transportation	489,452	473,508	485,000	482,170	99%
Other State Revenue	178,032	679,916	424,502	816,041	192%
Total State Revenue	42,478,841	47,390,666	50,942,665	26,870,480	53%
Federal Sources					
Title I	1,025,454	1,181,703	1,133,550	265,270	23%
Total Federal Revenue	1,025,454	1,181,703	1,133,550	265,270	23%
<b>TOTAL REVENUES</b>	<b>\$ 63,114,295</b>	<b>\$ 69,287,148</b>	<b>\$ 72,805,266</b>	<b>\$ 28,942,275</b>	<b>40%</b>



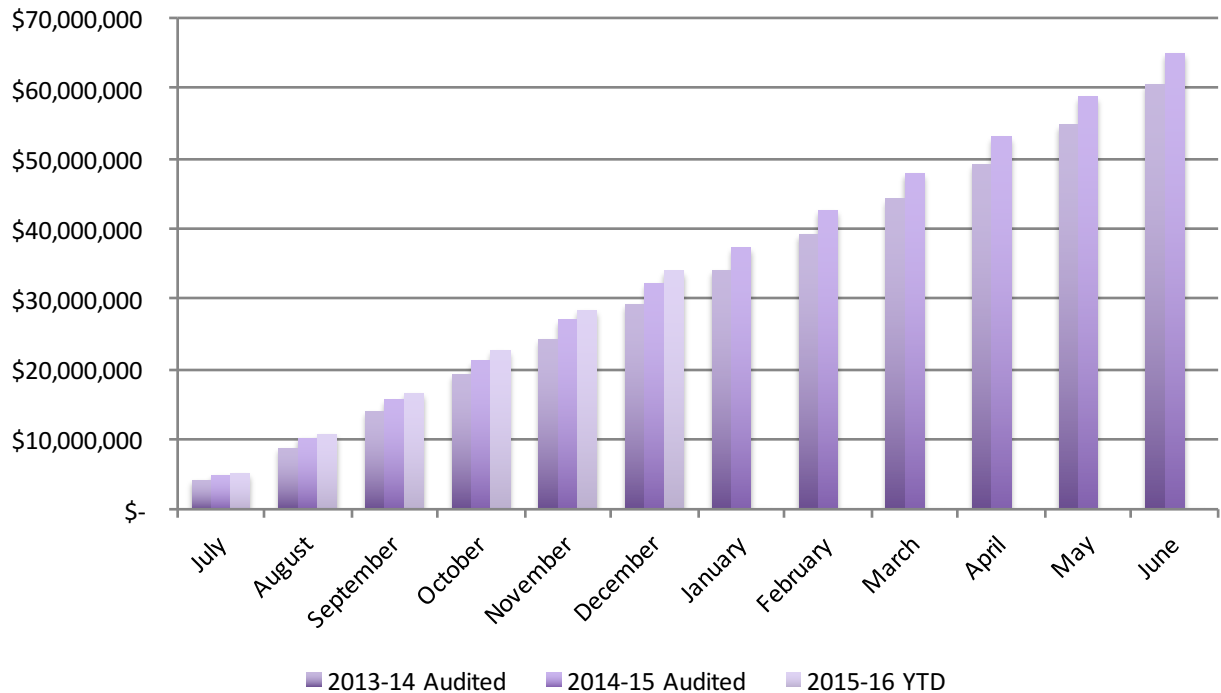
**SUMMARY OF RESOURCES, EXPENDITURES, RESERVES AND TRANSFERS**  
**2015-16 GENERAL OPERATING FUND BY OBJECT**  
**For the Quarter Ended December 31, 2015**

	FY 2013-14 Audited	FY 2014-15 Audited	FY 2015-16 Original Budget	FY 2015-16 Actual	% Actual/Budget
<b>REVENUES</b>					
Local Sources	\$ 19,606,305	\$ 20,660,195	\$ 20,729,051	\$ 1,806,525	9%
State Sources	42,482,535	47,390,666	50,942,665	26,870,480	53%
Federal Sources	1,025,454	1,181,703	1,133,550	265,270	23%
<b>TOTAL REVENUES</b>	<b>63,114,294</b>	<b>69,232,565</b>	<b>72,805,266</b>	<b>28,942,275</b>	<b>40%</b>
<b>EXPENDITURES</b>					
Salaries	32,316,726	33,607,554	35,612,134	17,126,846	48%
Benefits	8,925,457	9,690,982	10,385,333	4,876,694	47%
Purchased Services	8,742,097	10,372,304	12,480,988	9,143,452	73%
Supplies and Materials	10,447,156	11,172,955	12,087,272	2,660,131	22%
Property	138,791	348,472	166,276	109,568	66%
Other	72,784	64,150	87,678	51,414	59%
<b>TOTAL EXPENDITURES</b>	<b>60,643,013</b>	<b>65,256,417</b>	<b>70,819,681</b>	<b>33,968,105</b>	<b>48%</b>
<b>TOTAL TRANSFERS</b>	<b>(2,580,812)</b>	<b>(3,992,484)</b>	<b>(2,985,924)</b>	<b>(1,996,305)</b>	<b>67%</b>
<b>TOTAL EXPENDITURES/TRANSFERS</b>	<b>58,062,201</b>	<b>61,263,933</b>	<b>67,833,757</b>	<b>31,971,800</b>	<b>47%</b>
<b>TOTAL BEGINNING BALANCES AND RESERVES</b>	<b>7,001,089</b>	<b>6,891,558</b>	<b>6,875,223</b>	<b>6,875,223</b>	
<b>ENDING FUND BALANCE</b>	<b>6,891,558</b>	<b>6,875,223</b>	<b>5,874,884</b>	<b>(146,912)</b>	<b>-3%</b>

## General Operating Fund Revenues



## General Operating Fund Expenditures



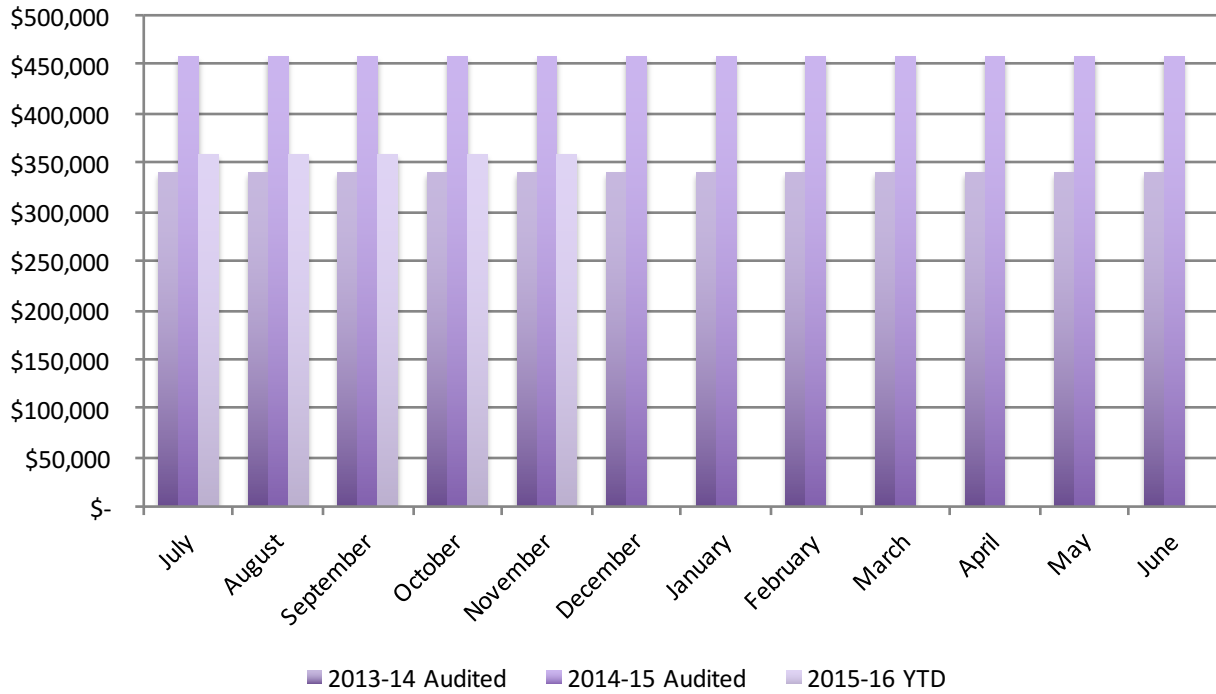




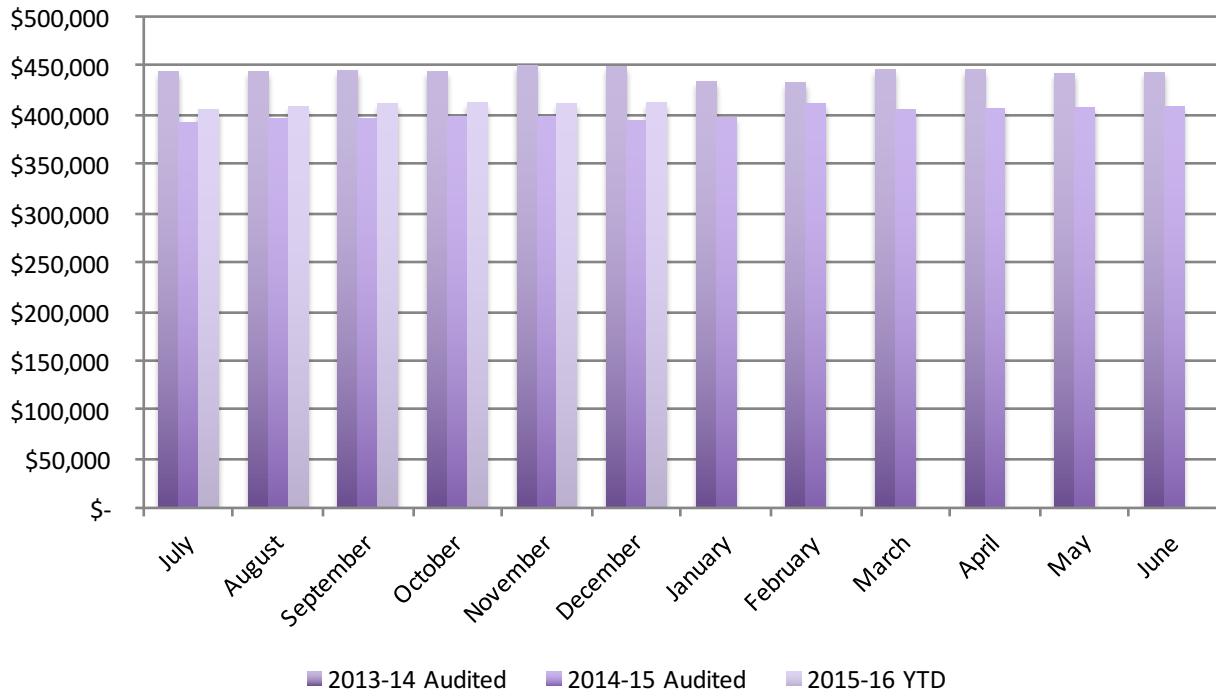
Mapleton Public Schools  
INSURANCE RESERVE FUND  
EXPENDITURE AND TRANSFER DETAIL  
For the Quarter Ended December 31, 2015

	FY 2013-2014 Audited	FY 2014-2015 Audited	FY 2015-2016 Original Budget	YTD Actual	Variance	% Actual/Budget
<b>REVENUES</b>						
Allocation from General Fund Property Tax	\$ 340,000	\$ 400,000	\$ 300,000	\$ 300,000	\$ -	100%
Dividend	-	57,965	57,965	57,965	-	100%
Interest	71	(125,474)	60	46	(14)	77%
Total Revenues	<u>340,071</u>	<u>332,491</u>	<u>358,025</u>	<u>358,011</u>	<u>(14)</u>	<u>100%</u>
<b>EXPENDITURES</b>						
Bank Fees	11	6	10	1	(9)	14%
Risk Management Salary	-	-	-	-	-	0%
Risk Management Benefits	-	-	-	-	-	0%
Repairs/Replacement	4,026	14,580	20,000	9,665	(10,335)	48%
Property Insurance	69,013	29,143	30,327	30,327	-	100%
Equipment Insurance (Boiler)	-	-	-	-	-	0%
Liability Insurance	22,082	34,872	31,044	31,044	-	100%
Fidelity Bond Premium	-	-	-	-	-	0%
BOCES Pool Worker's Comp	348,200	328,723	341,899	341,899	-	100%
Contingency Reserve	-	-	43,784	-	(43,784)	0%
Total Expenditures	<u>443,332</u>	<u>407,324</u>	<u>467,064</u>	<u>412,936</u>	<u>(54,128)</u>	<u>88%</u>
Net Change in Fund Balance	(103,261)	(74,832)	(109,039)	(54,925)	54,114	
BOCES Equity Adjustment	-	431,079	-	-	-	
FUND BALANCE - Beginning of Year	<u>163,077</u>	<u>59,816</u>	<u>416,063</u>	<u>416,063</u>		
FUND BALANCE - End of Year	<u>\$ 59,816</u>	<u>\$ 416,063</u>	<u>\$ 307,024</u>	<u>\$ 361,137</u>	<u>\$ 54,113</u>	

## Insurance Reserve Fund Revenues



## Insurance Reserve Fund Expenditures

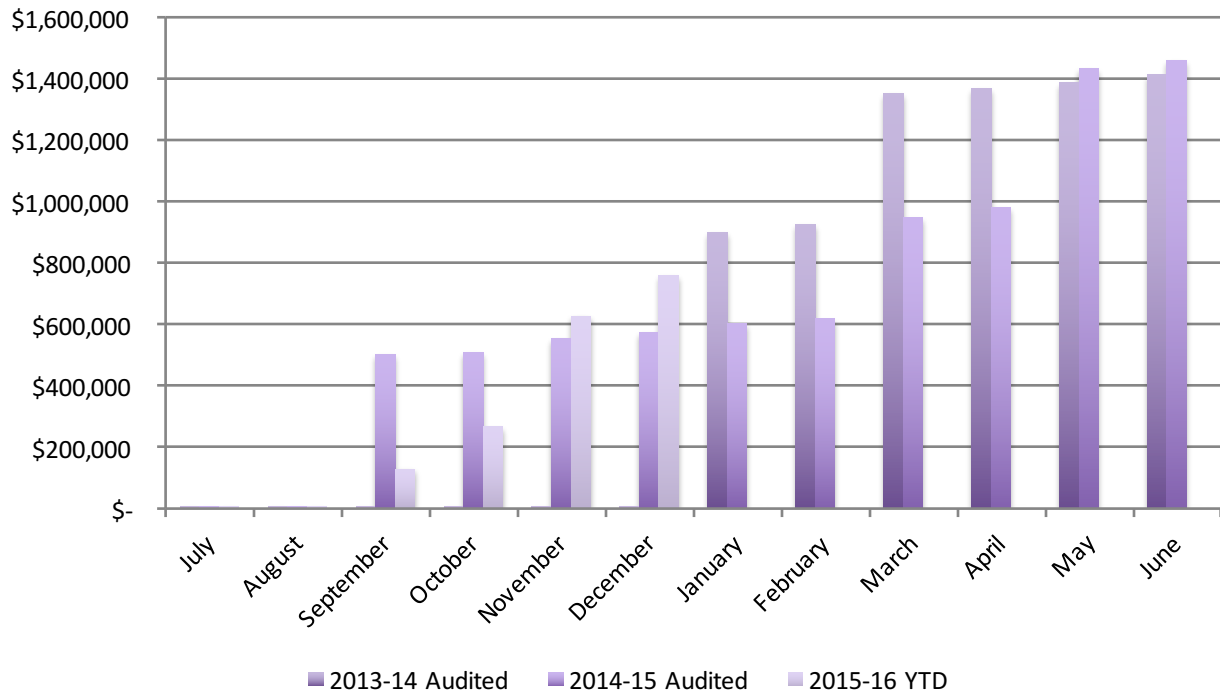




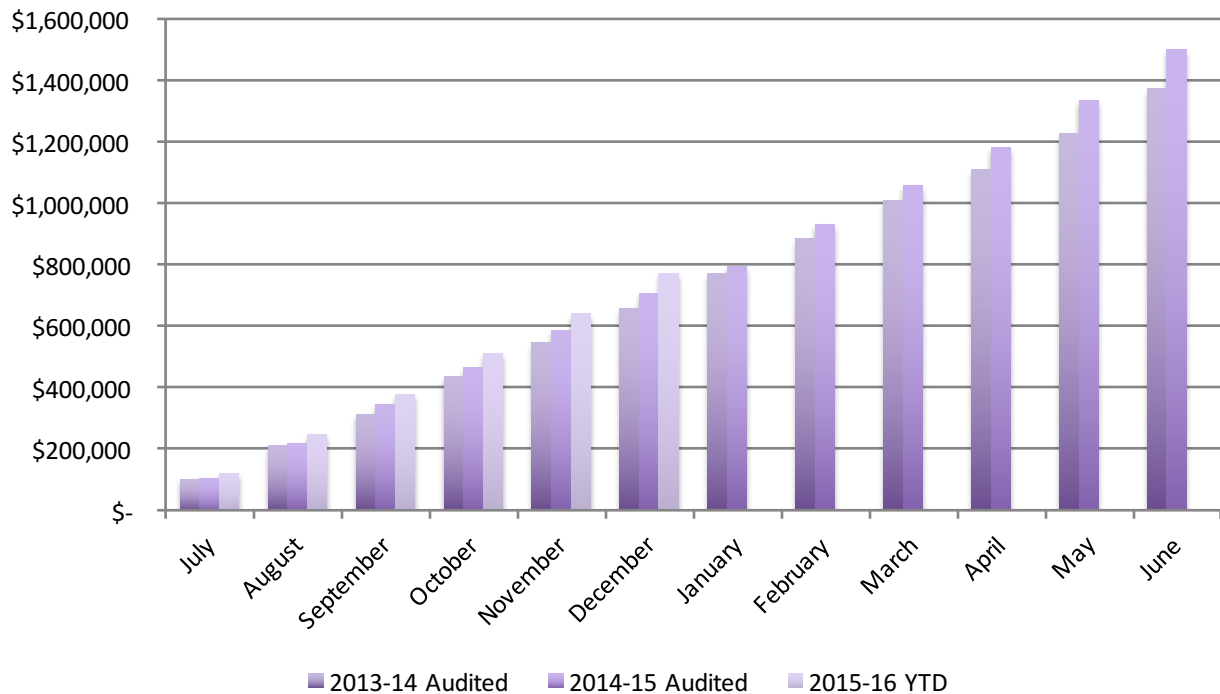
Mapleton Public Schools  
PRESCHOOL FUND  
EXPENDITURE AND TRANSFER DETAIL  
For the Quarter Ended December 31, 2015

	FY 2013-2014 Audited	FY 2014-15 Audited	FY 2015-2016 Original Budget	FY 2015-2016 YTD Actual	Variance	% Actual/Budget
<b>REVENUES</b>						
Allocation from General Fund Property Tax	1,200,000	1,226,467	1,255,924	675,767	(580,157)	54%
Allocation from General Fund (Hold Harmless Kinder)	-	-	-	-	-	0%
Tuition Revenue	212,317	228,810	200,000	85,009	(114,991)	43%
New America Custodial Reimbursement	-	-	-	-	-	0%
Interest	406	281	275	74	(201)	27%
Total Revenues	<u>1,412,723</u>	<u>1,455,558</u>	<u>1,456,199</u>	<u>760,850</u>	<u>(695,349)</u>	<u>52%</u>
<b>EXPENDITURES</b>						
CPP Expenditures, Preschool, Kindergarten	1,151,412	1,033,010	941,958	495,710	(446,248)	53%
CPP Administration	126,073	127,993	129,041	64,245	(64,796)	50%
Tuition Preschool	98,346	339,683	446,998	212,645	(234,353)	48%
Operations and Maintenance	-	-	-	-	-	0%
Reserves	-	-	-	-	-	0%
Total Expenditures	<u>1,375,831</u>	<u>1,500,686</u>	<u>1,517,997</u>	<u>772,601</u>	<u>(745,396)</u>	<u>51%</u>
Net Change in Fund Balance	36,892	(45,127)	(61,798)	(11,751)	50,048	
BEGINNING FUND BALANCE	<u>54,798</u>	<u>91,690</u>	<u>46,563</u>	<u>46,563</u>	<u>(15,235)</u>	
FUND BALANCE - End of Year	<u>\$ 91,690</u>	<u>\$ 46,563</u>	<u>\$ (15,235)</u>	<u>\$ 34,813</u>	<u>\$ 34,812</u>	

## Preschool Fund Revenues



## Preschool Fund Expenditures



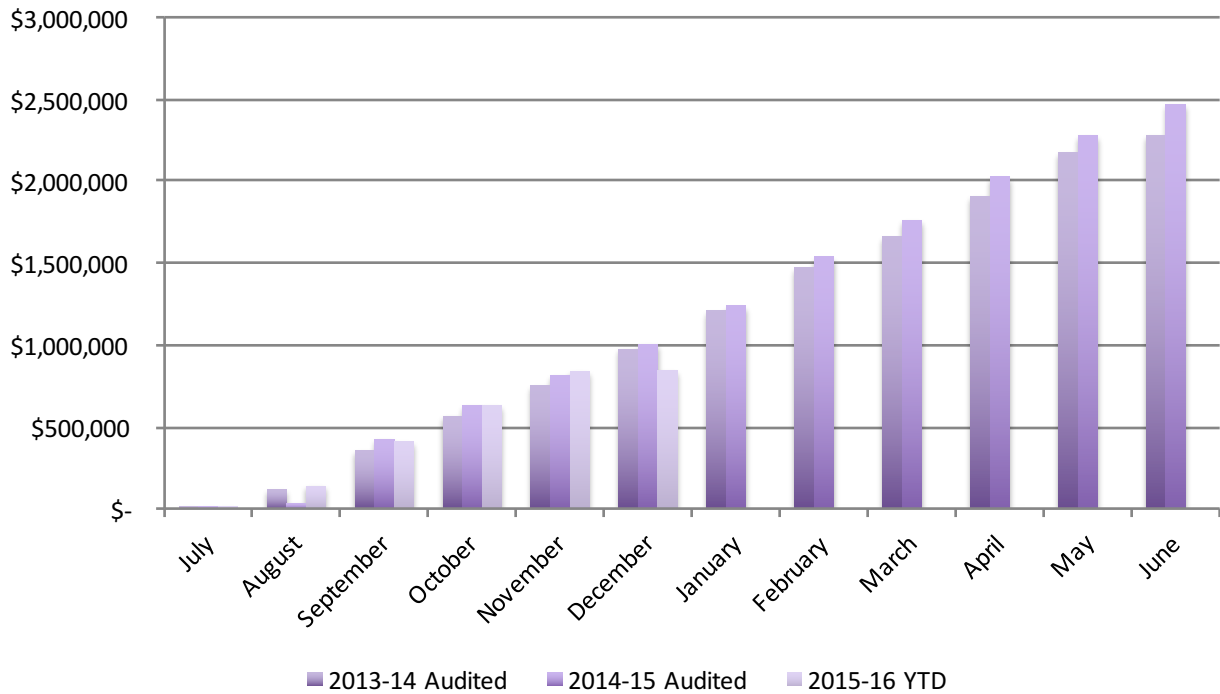


Mapleton Public Schools  
FOOD SERVICE FUND  
EXPENDITURE AND TRANSFER DETAIL  
For the Quarter Ended December 31, 2015

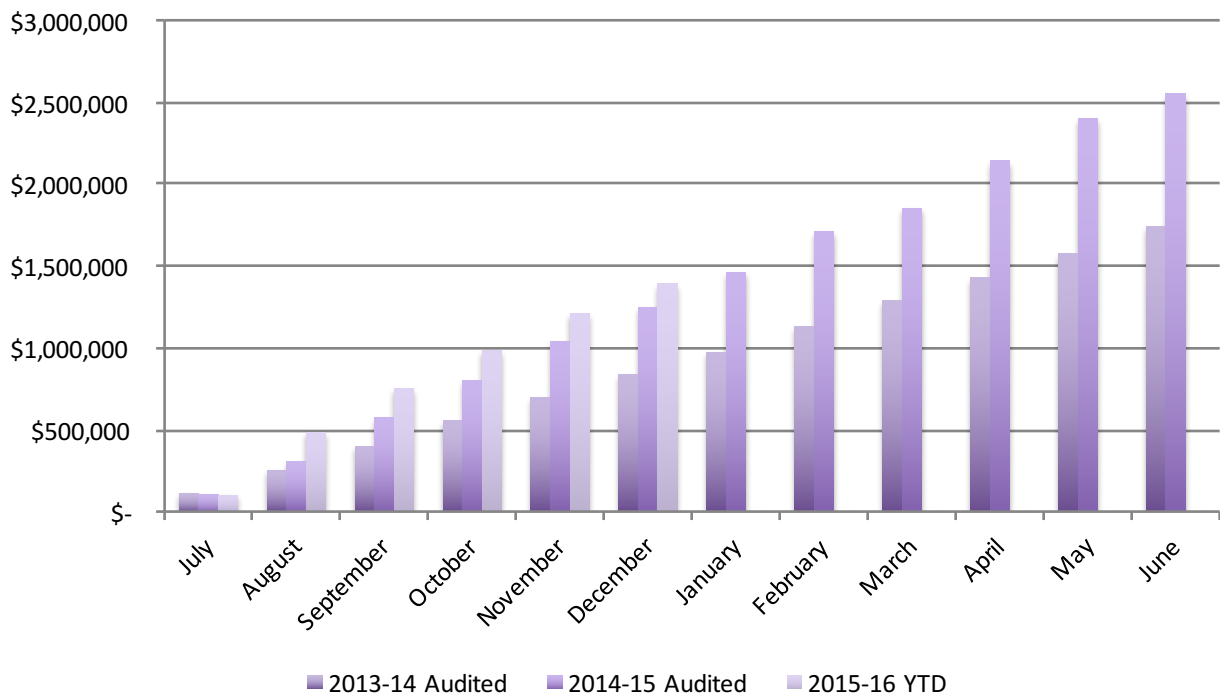
	FY 2013-2014 Audited	FY 2014-2015 Audited	FY 2015-16 Original Budget	FY 2015-16 YTD Actual	Variance	% Actual/Budget
<b>REVENUES</b>						
Local Sources	\$ 313,522	\$ 328,052	\$ 259,770	\$ 111,345	\$ (148,425)	43%
State Sources	42,365	54,585	51,607	11,346	(40,261)	22%
Federal Sources	2,066,611	2,102,317	2,004,415	724,487	(1,279,928)	36%
Transfers In	10,750	80,000	40,000	-	(40,000)	0%
<b>Total Revenues</b>	<b>2,433,249</b>	<b>2,564,954</b>	<b>2,355,792</b>	<b>847,178</b>	<b>(1,508,614)</b>	<b>36%</b>
<b>EXPENDITURES</b>						
Salaries	\$ 1,102,919	\$ 1,058,178	\$ 1,038,916	\$ 520,435	\$ (518,481)	50%
Benefits	303,131	295,141	291,395	148,816	(142,579)	51%
Purchased Services	41,014	42,664	66,735	28,150	(38,585)	42%
Supplies and Materials	1,053,099	1,210,951	1,195,948	499,726	(696,222)	42%
Equipment	39,709	4,217	71,995	194,345	122,350	270%
Depreciation	38,803	-	-	-	-	0%
Contingency Reserve	-	-	83,020	-	(83,020)	0%
<b>Total Expenditures</b>	<b>2,578,674</b>	<b>2,611,152</b>	<b>2,748,009</b>	<b>1,391,472</b>	<b>(1,356,537)</b>	<b>51%</b>
NET INCOME (LOSS)	(145,425)	(46,198)	(392,217)	(544,294)	(152,077)	
SPECIAL REVENUE FUND ADJUSTMENT*		(405,945)				
NET ASSETS - Beginning of Year	2,298,519	N/A	N/A	N/A	N/A	
NET ASSETS - End of Year	\$ 2,153,094	N/A	N/A	N/A	N/A	
FUND BALANCE - Beginning of Year	N/A	2,153,094	1,700,951	1,700,951	-	
FUND BALANCE - End of Year	N/A	\$ 1,700,951	\$ 1,308,734	\$ 1,156,658	\$ (152,076)	

\* The Nutrition Services Fund transitioned from an Enterprise Fund to a Special Revenue Fund in FY 2014-15 by CDE direction.

## Food Service Fund Revenues



## Food Service Fund Expenditures

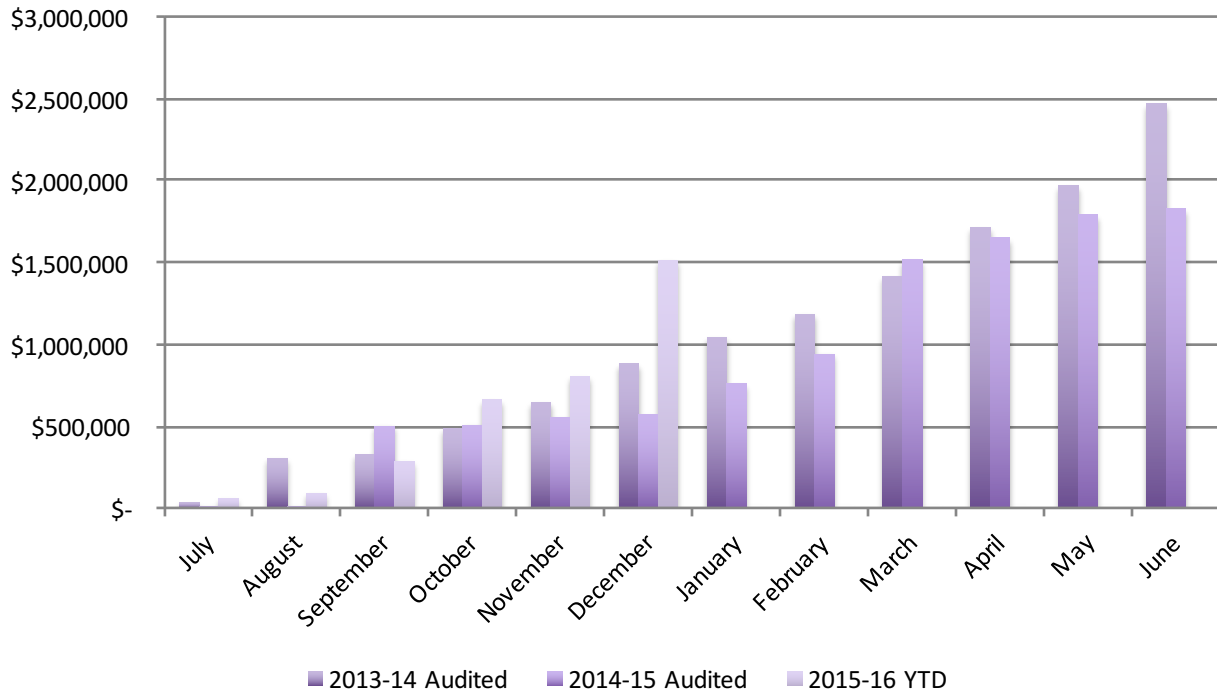




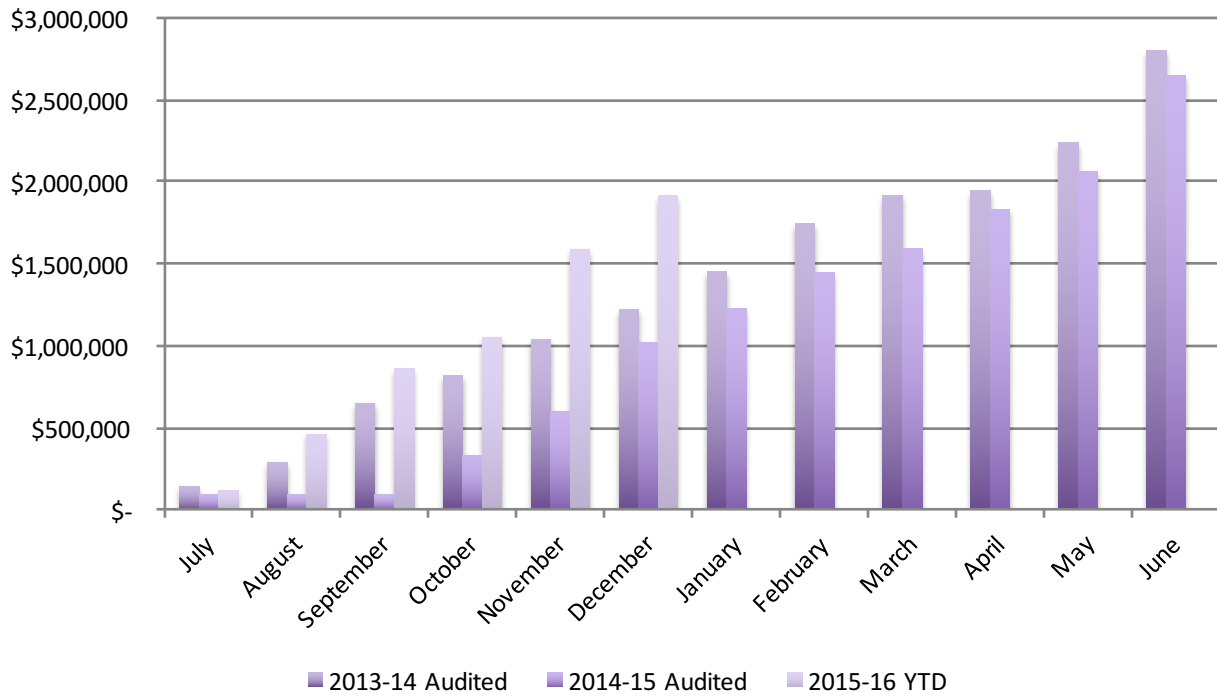
Mapleton Public Schools  
GRANT FUND  
Expenditure and Transfer Detail  
For the Quarter Ended December 31, 2015

	FY 2013-2014 Audited	FY 2014-2015 Audited	FY 2014-2015 Original Budget	FY 2015-2016 YTD Actual	Variance	% Actual/Budget
<b>REVENUES</b>						
Local Sources	\$ 415,369	\$ 1,052,971	\$ 2,988,058	\$ 879,340	\$ (2,108,718)	29%
State Sources	299,410	265,729	139,868	140,491	623	100%
Federal Sources	2,177,956	1,815,376	1,875,503	494,073	(1,381,430)	26%
<b>TOTAL REVENUES</b>	<b>2,892,735</b>	<b>3,134,076</b>	<b>5,003,429</b>	<b>1,513,904</b>	<b>(3,489,525)</b>	<b>30%</b>
<b>EXPENDITURES</b>						
Salaries	\$ 1,513,878	\$ 1,300,131	\$ 1,087,050	\$ 609,392	\$ (477,658)	56%
Benefits	391,929	336,219	309,019	166,332	(142,687)	54%
Purchased Services	723,551	914,361	2,489,760	575,641	(1,914,119)	23%
Supplies & Materials	146,616	93,626	581,944	90,010	(491,934)	15%
Property	84,212	473,080	515,373	471,622	(43,752)	92%
Other	32,549	16,660	20,283	-	(20,283)	0%
<b>TOTAL EXPENDITURES</b>	<b>2,892,735</b>	<b>3,134,076</b>	<b>5,003,429</b>	<b>1,912,996</b>	<b>(3,090,432)</b>	<b>38%</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	(399,092)	(399,092)	
<b>OTHER FINANCING SOURCES (USES)</b>						
General Fund	-	-	-	-	-	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ (399,092)	\$ (399,092)	
<b>BEGINNING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>FUND BALANCE - End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (399,092)</b>	<b>\$ (399,092)</b>	

## Grants Fund Revenues



## Grants Fund Expenditures



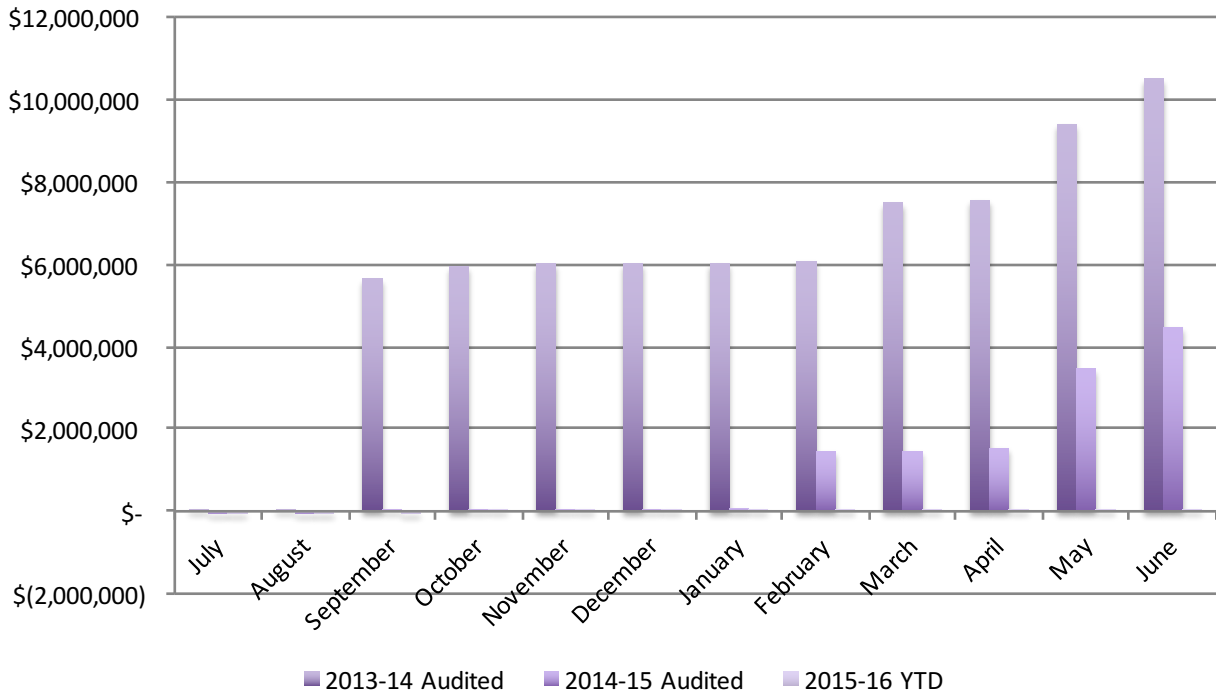




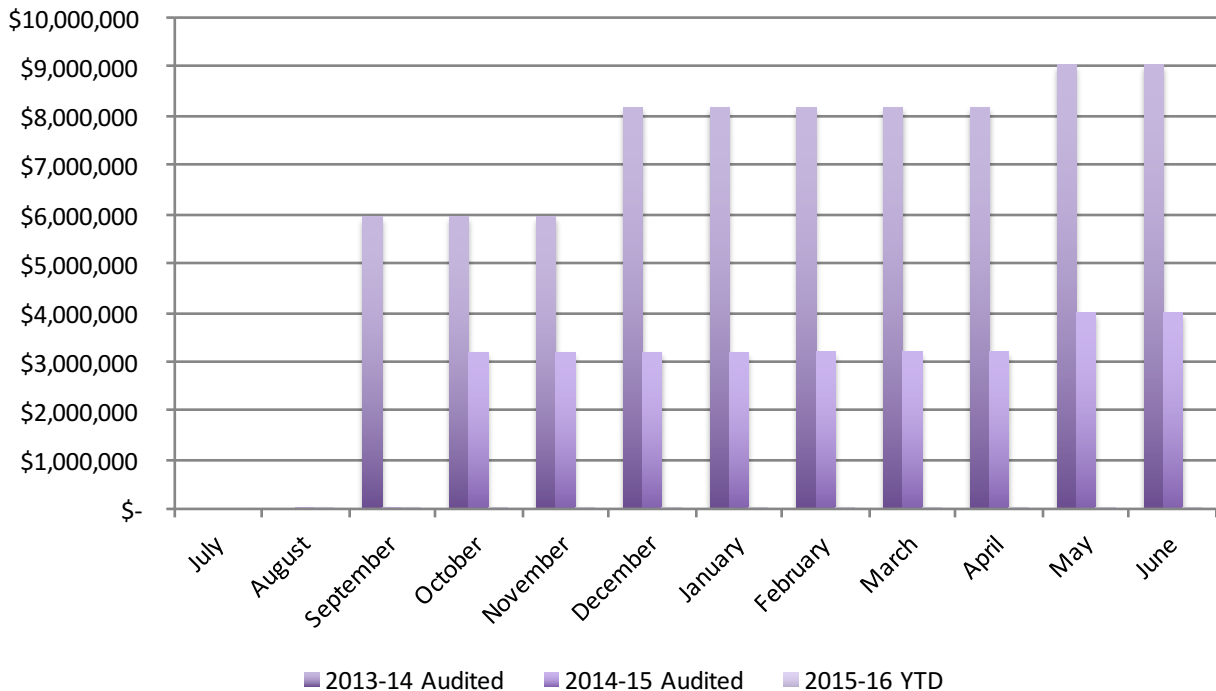
Mapleton Public Schools  
BOND REDEMPTION FUND  
EXPENDITURE AND TRANSFER DETAIL  
For the Quarter Ended December 31, 2015

	FY 2013-2014 Audited	FY 2014-2015 Audited	FY 2015-2016 Original Budget	FY 2015-2016 YTD Actual	Variance	% Actual/Budget
<b>REVENUES</b>						
Property Taxes	\$ 4,499,102	\$ 4,509,702	\$ 4,042,769	\$ 46,084	\$ (3,996,685)	1%
Refunding Bond Proceeds	5,951,908	-	-	-	-	0%
Miscellaneous	55,148	-	-	-	-	0%
Investment Earnings	(282)	32	300	460	160	153%
Total Revenues	<u>10,505,876</u>	<u>4,509,734</u>	<u>4,043,069</u>	<u>46,543</u>	<u>(3,996,526)</u>	<u>1%</u>
<b>EXPENDITURES</b>						
Principal	1,300,000	2,363,157	2,025,840	-	(2,025,840)	0%
Interest and Fiscal Charges	1,922,403	1,637,356	1,562,172	550	(1,561,622)	0%
Payment to Refunding Escrow	5,820,000	-	-	-	-	0%
Contingency Reserve	-	-	500,000	-	-	0%
Total Expenditures	<u>9,042,403</u>	<u>4,000,513</u>	<u>4,088,012</u>	<u>550</u>	<u>(4,087,462)</u>	<u>0%</u>
Net Change in Fund Balance	1,463,473	509,221	(44,943)	45,993	90,936	
BEGINNING FUND BALANCE	<u>\$ 2,190,260</u>	<u>\$ 3,653,732</u>	<u>\$ 4,162,953</u>	<u>\$ 4,162,953</u>	<u>\$ -</u>	
FUND BALANCE - End of Year	<u>\$ 3,653,732</u>	<u>\$ 4,162,953</u>	<u>\$ 4,118,010</u>	<u>\$ 4,208,946</u>	<u>\$ 90,936</u>	

## Bond Redemption Fund Revenues



## Bond Redemption Fund Expenditures

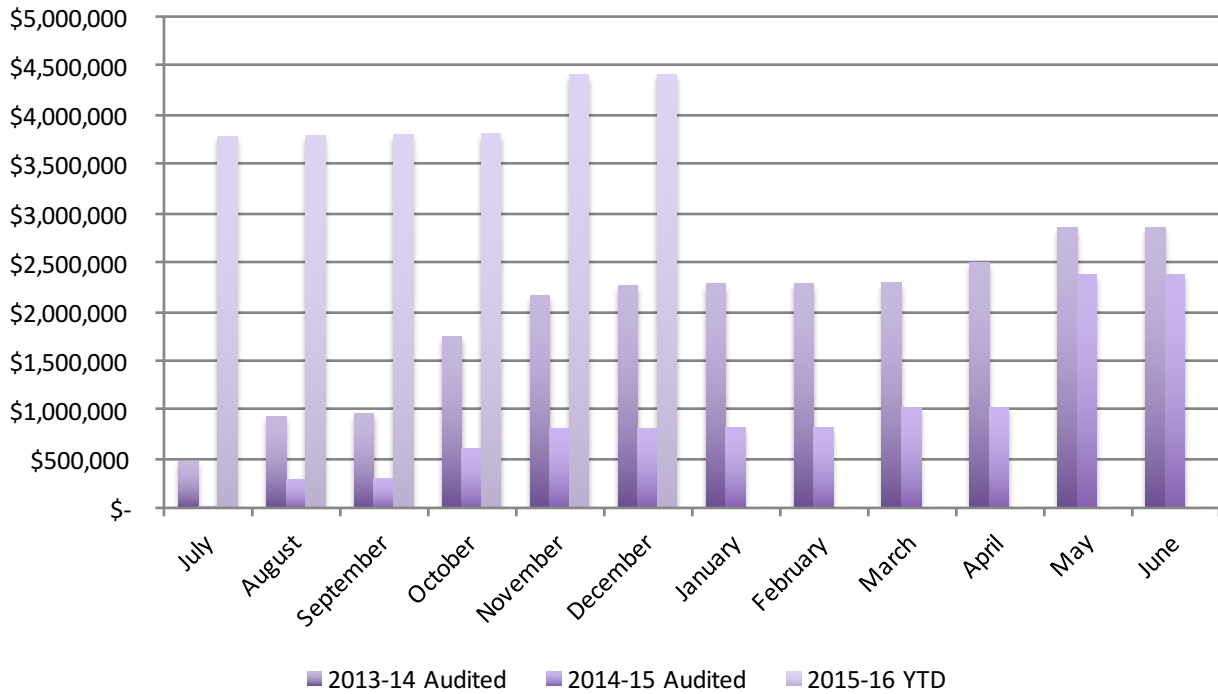




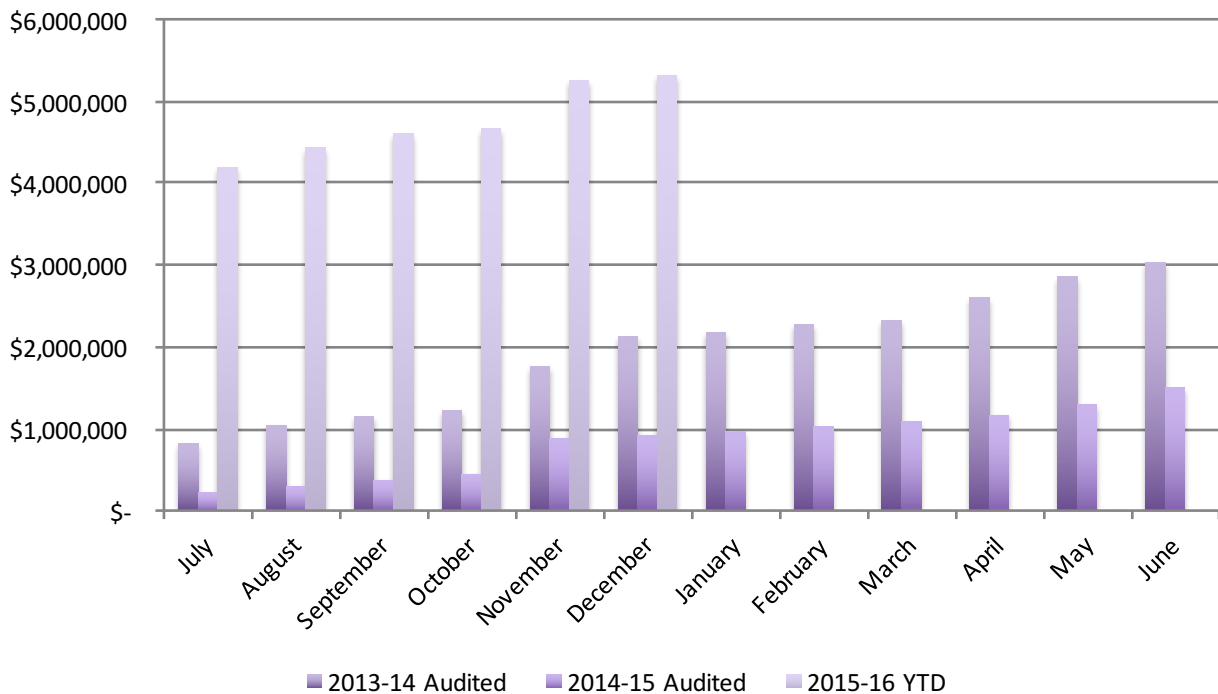
Mapleton Public Schools  
CAPITAL RESERVE FUND  
Expenditure and Transfer Detail  
For the Quarter Ended December 31, 2015

	FY 2013-2014 Audited	FY 2014-2015 Audited	FY 2014-2015 Original Budget	FY 2015-2016 YTD Actual	Variance	% Actual/Budget
<b>REVENUES</b>						
Local Sources						
Investment Earnings	\$ 26,317	\$ 26,251	\$ 300	\$ 326	\$ 26	109%
Cell Tower Lease	34,702	33,115	33,000	14,438	(18,563)	44%
Other	188,110	3,874	8,000	13,000	5,000	163%
State Source	-	-	164,850	-	(164,850)	0%
Lease Proceeds	1,183,024	-	-	-	-	0%
COPS Proceeds	-	-	-	3,265,000	3,265,000	0%
COPS Premium	-	-	-	98,010	98,010	0%
<b>TOTAL REVENUES</b>	<u>1,432,152</u>	<u>63,240</u>	<u>206,150</u>	<u>3,390,774</u>	<u>3,184,624</u>	<u>1645%</u>
<b>EXPENDITURES</b>						
Capital Outlay	1,830,789	410,180	1,436,000	789,911	(646,089)	55%
Principal	968,457	882,048	942,003	676,210	(265,793)	72%
Interest and Fiscal Charges	227,829	216,476	114,074	179,410	65,336	157%
Contingency Reserve	-	-	78,323	-	(78,323)	0%
Refunding Escrow Payment	-	-	-	3,672,878	3,672,878	0%
<b>TOTAL EXPENDITURES</b>	<u>3,027,075</u>	<u>1,508,704</u>	<u>2,570,400</u>	<u>5,318,409</u>	<u>2,748,009</u>	<u>207%</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,594,923)	(1,445,465)	(2,364,250)	(1,927,635)	436,615	
<b>OTHER FINANCING SOURCES (USES)</b>						
General Fund	1,030,062	2,340,600	1,390,000	1,020,538	(369,463)	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>1,030,062</u>	<u>2,340,600</u>	<u>1,390,000</u>	<u>1,020,538</u>	<u>(369,463)</u>	
Net Change in Fund Balance	\$ (564,861)	\$ 895,135	\$ (974,250)	\$ (907,097)	\$ 67,153	
<b>BEGINNING FUND BALANCE</b>	<u>804,849</u>	<u>239,988</u>	<u>1,135,123</u>	<u>1,135,123</u>	<u>804,849</u>	
<b>FUND BALANCE - End of Year</b>	<u>\$ 239,988</u>	<u>\$ 1,135,123</u>	<u>\$ 160,873</u>	<u>\$ 228,026</u>	<u>\$ 67,153</u>	

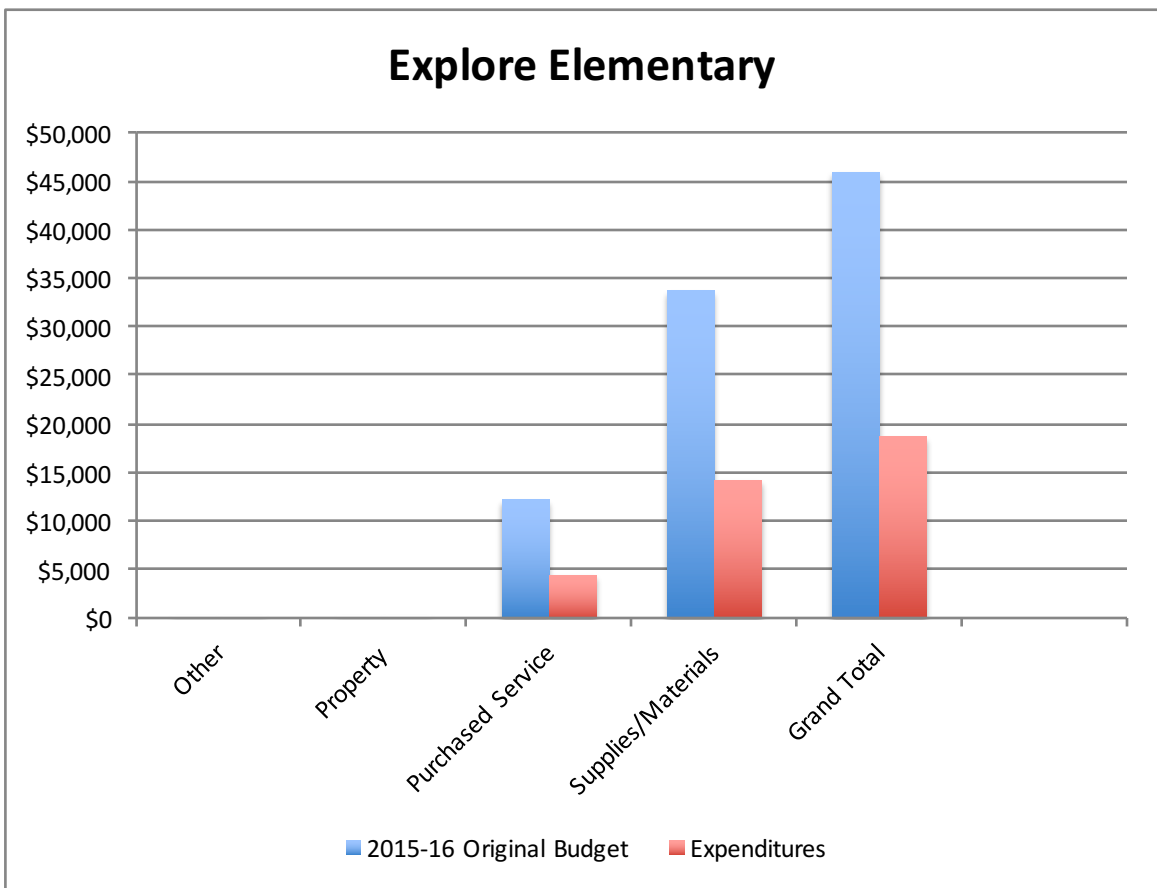
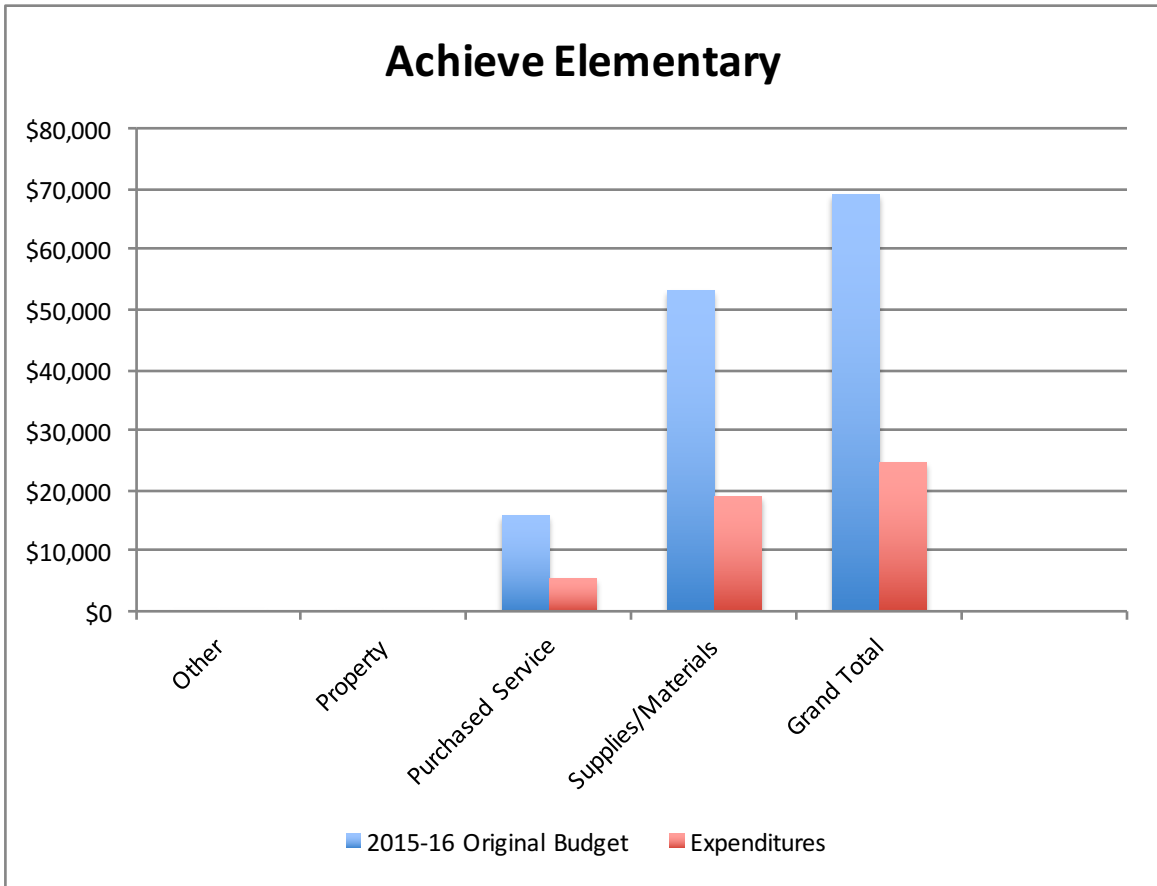
## Capital Reserve Fund Revenues



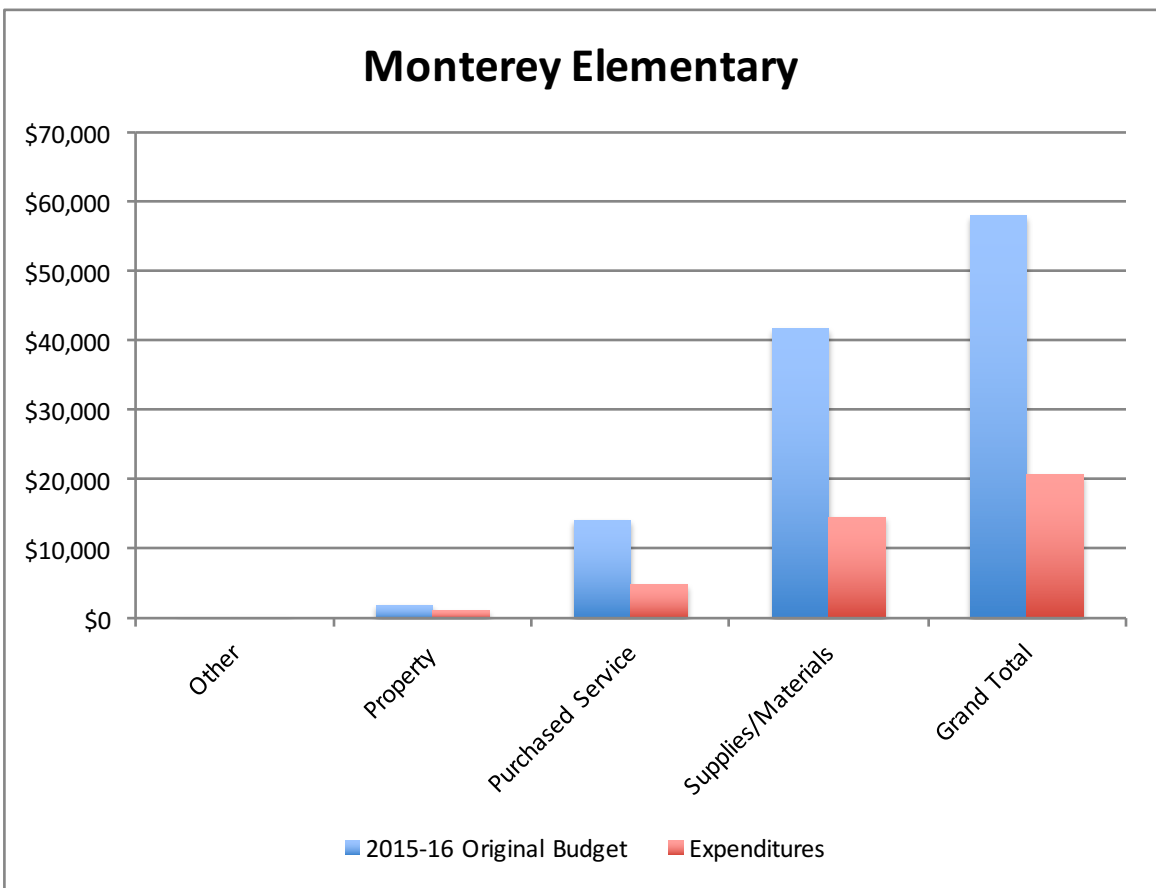
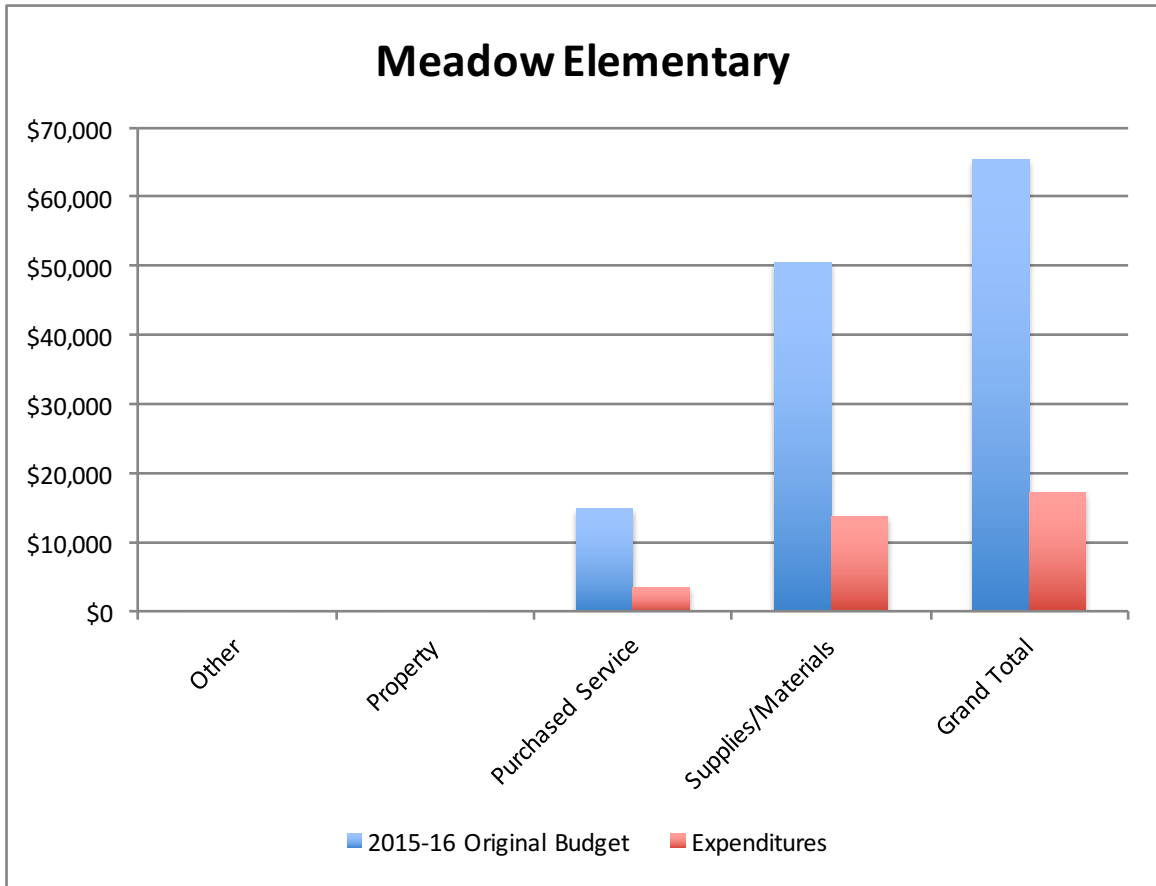
## Capital Reserve Fund Expenditures



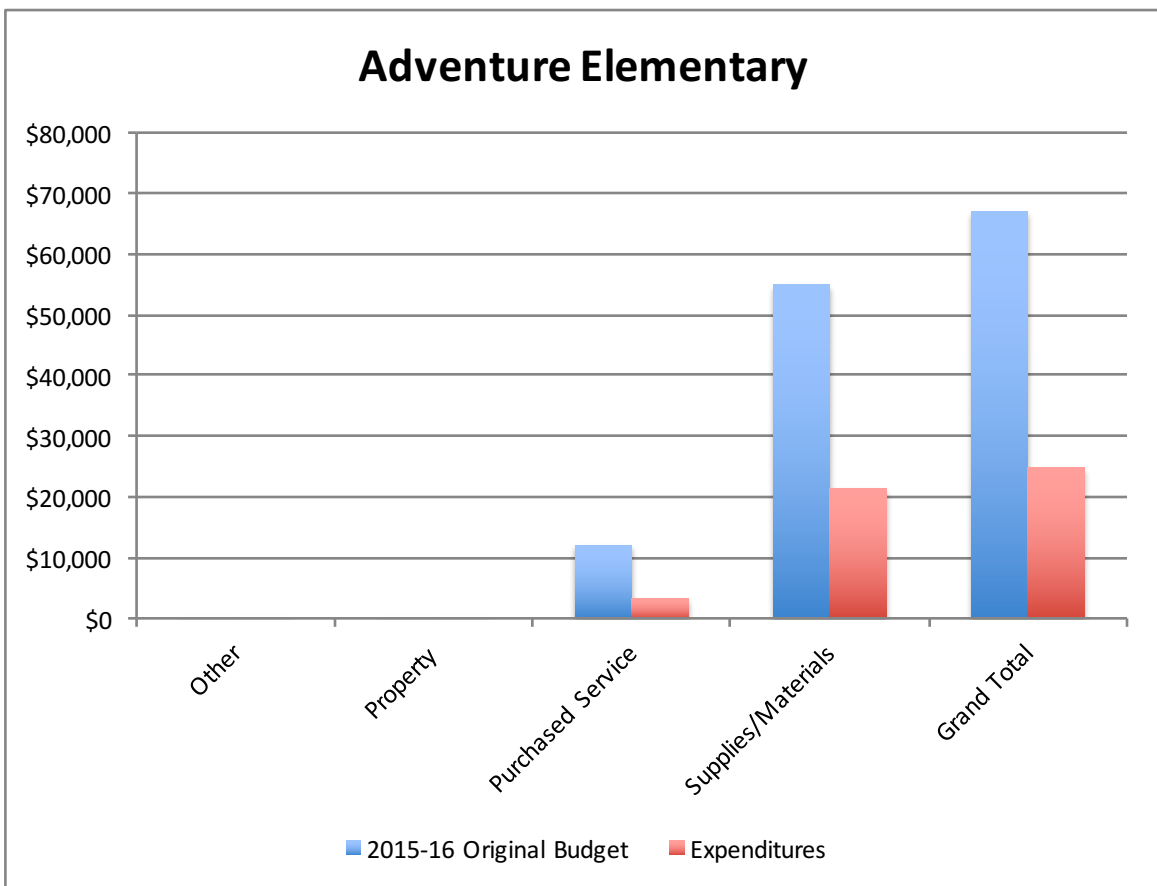
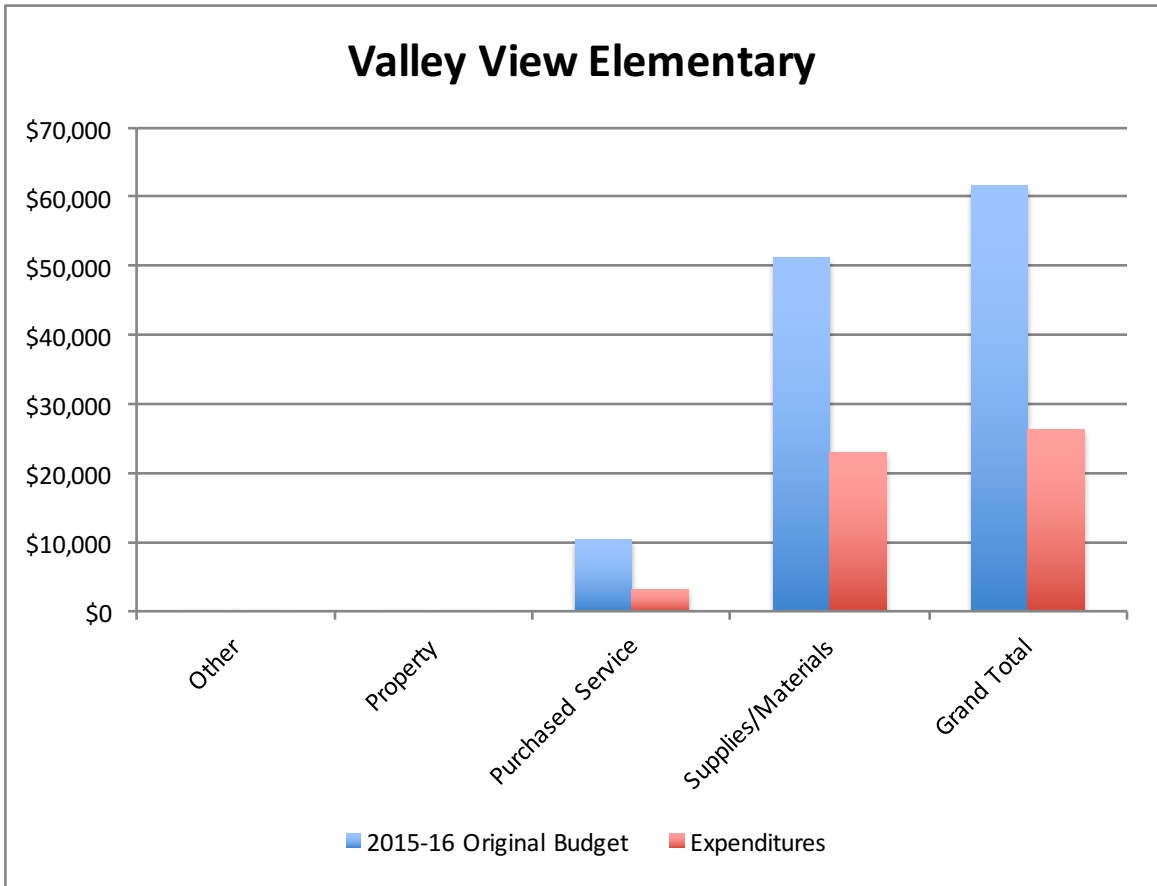
Mapleton Public Schools  
School/Location Expenditure Budget vs. Actual  
For the Quarter Ended December 31, 2015



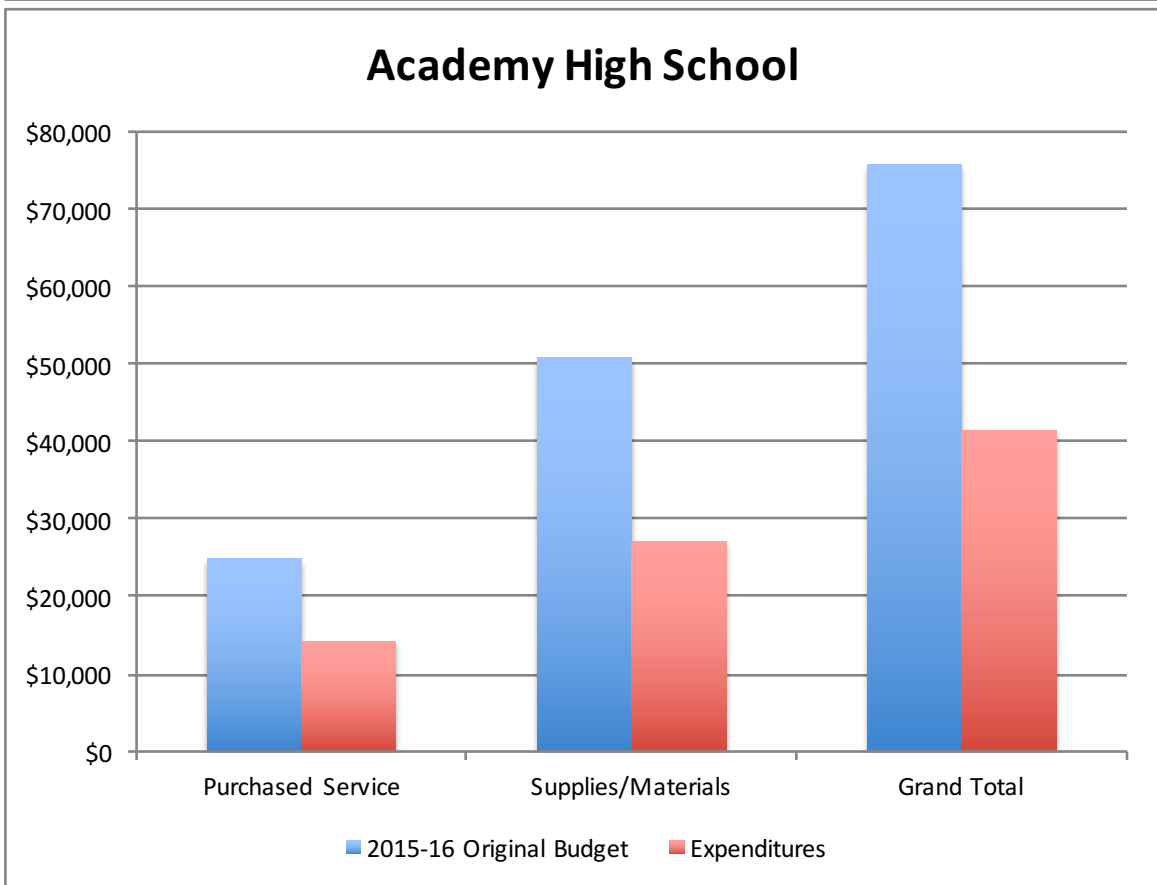
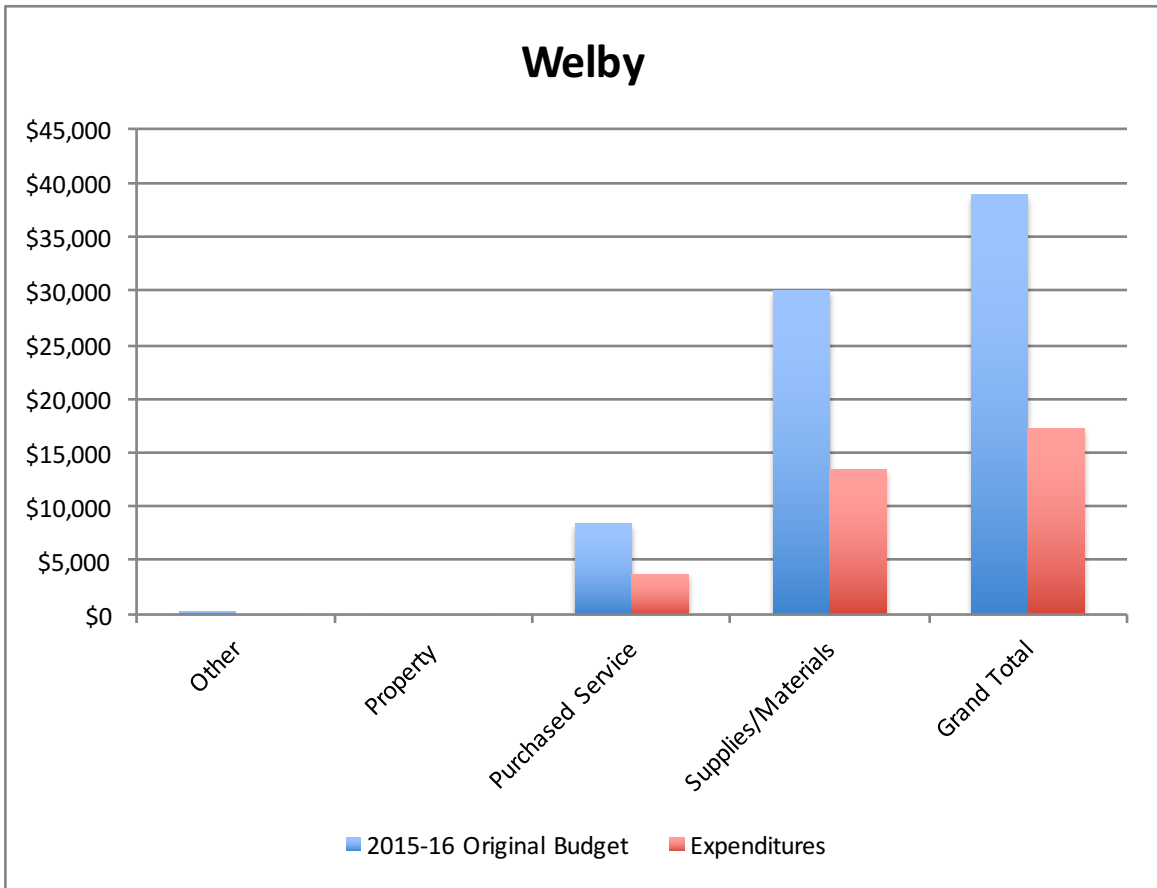
Mapleton Public Schools  
School/Location Expenditure Budget vs. Actual  
For the Quarter Ended December 31, 2015



Mapleton Public Schools  
School/Location Expenditure Budget vs. Actual  
For the Quarter Ended December 31, 2015

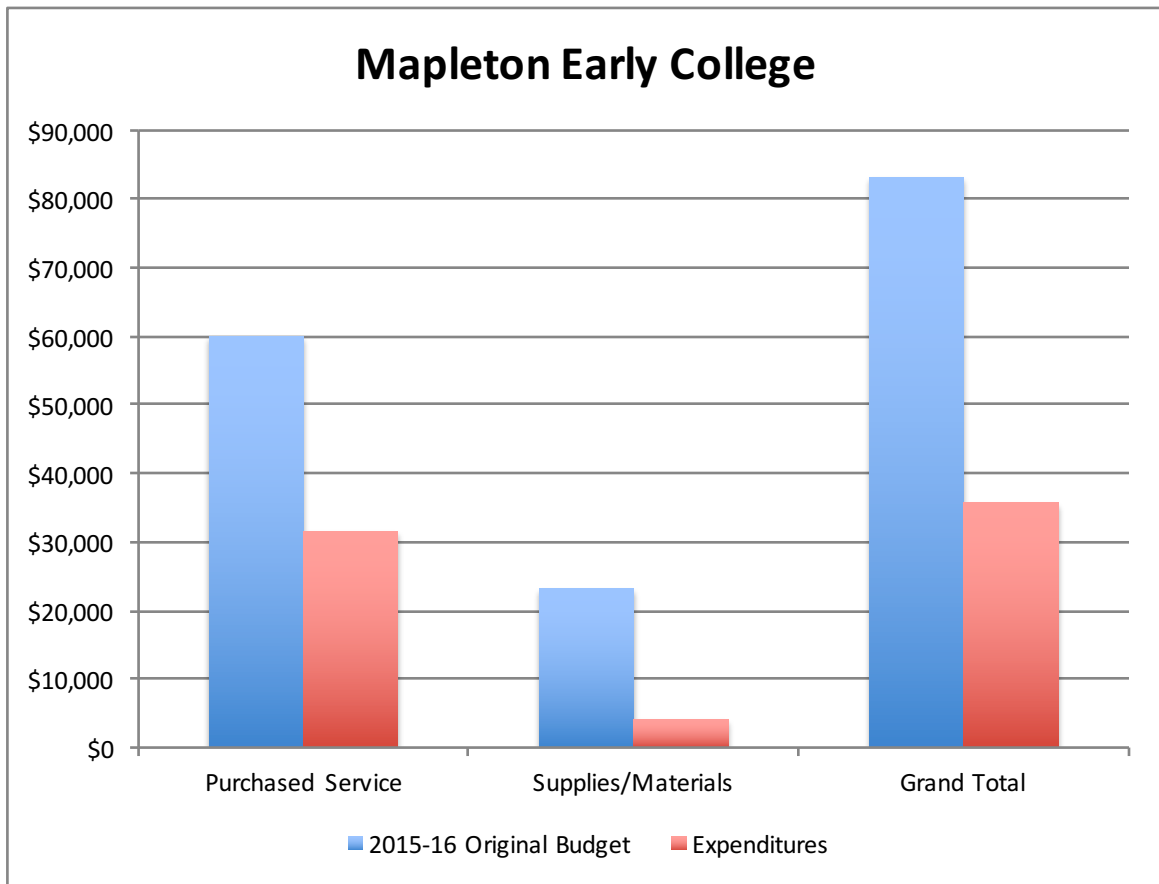
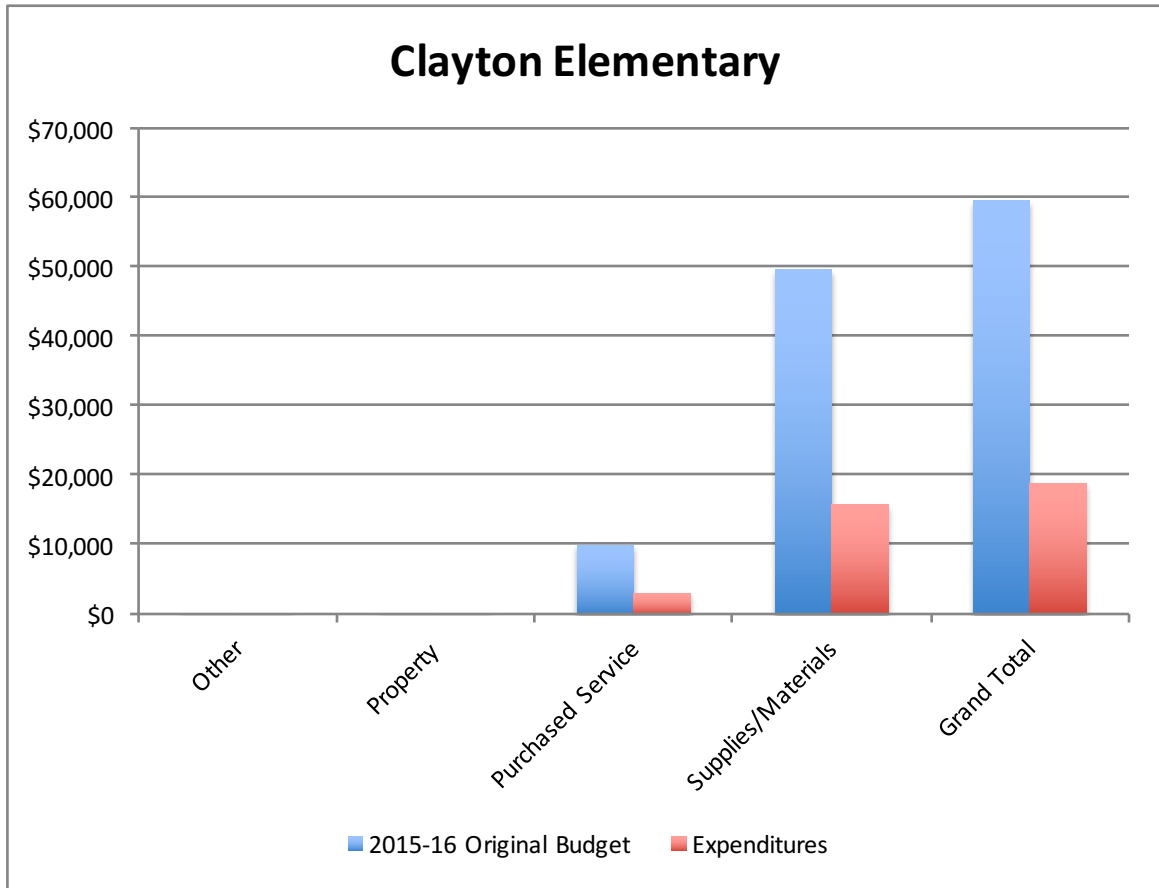


Mapleton Public Schools  
School/Location Expenditure Budget vs. Actual  
For the Quarter Ended December 31, 2015

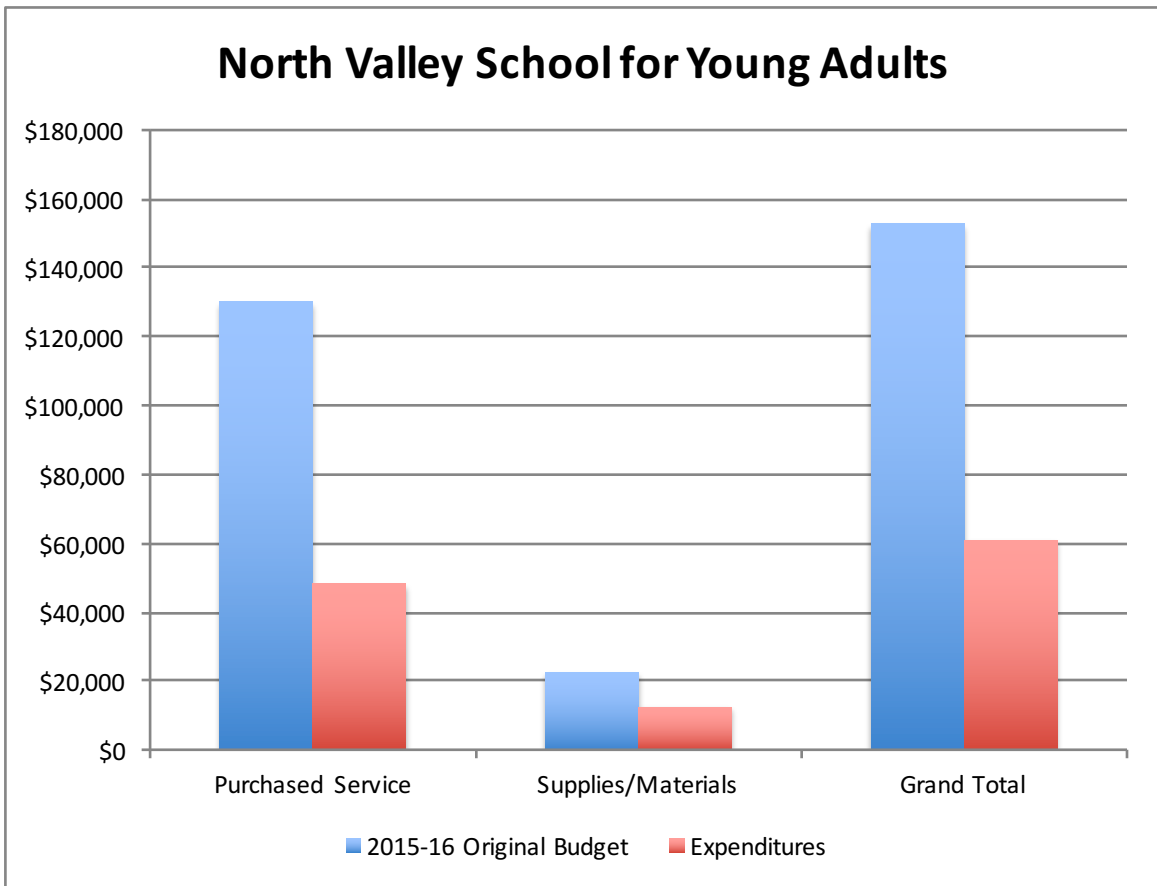
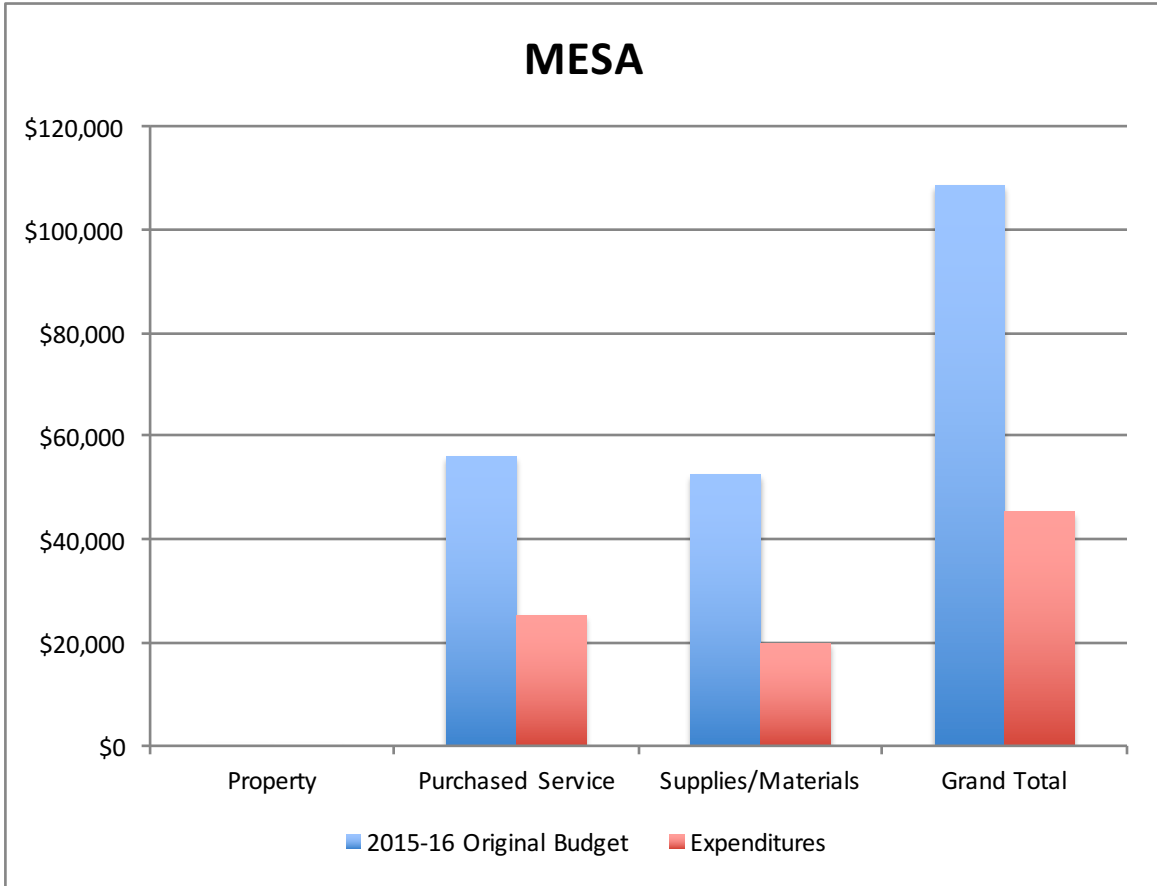




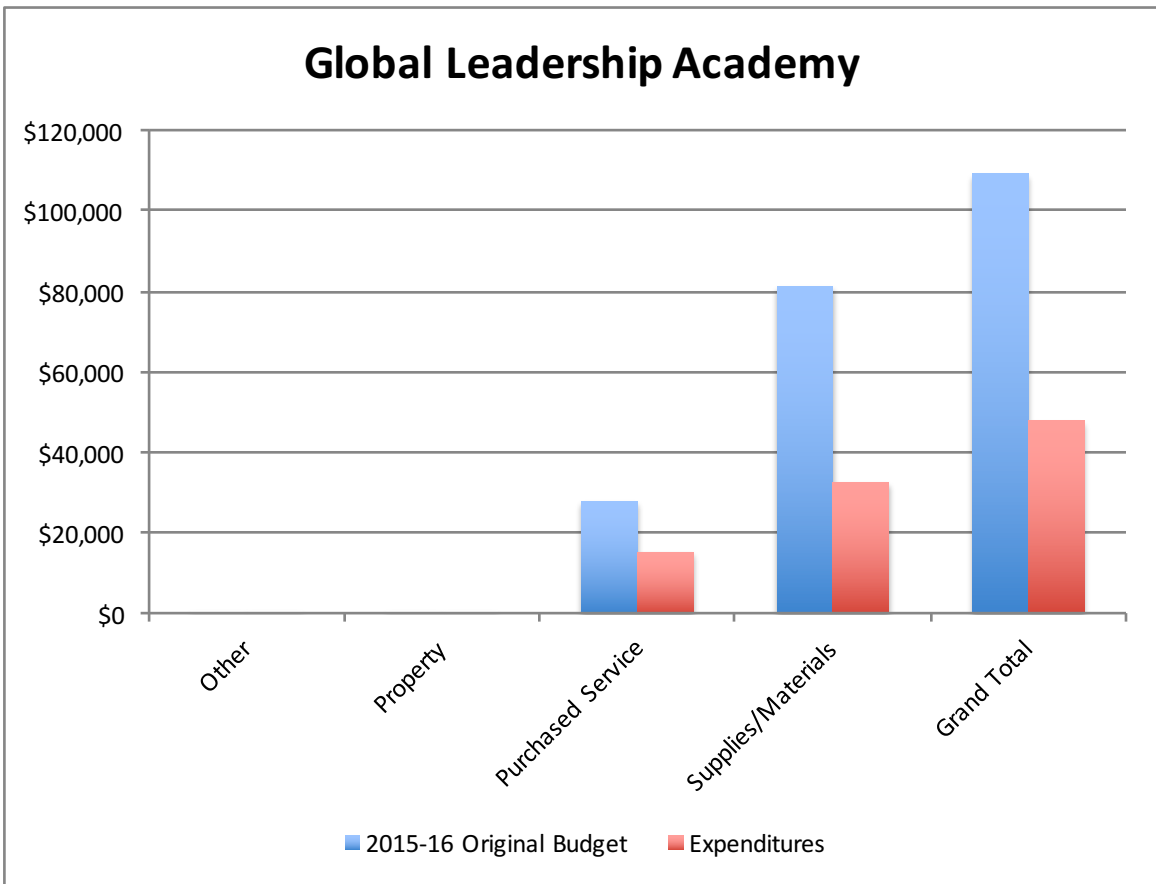
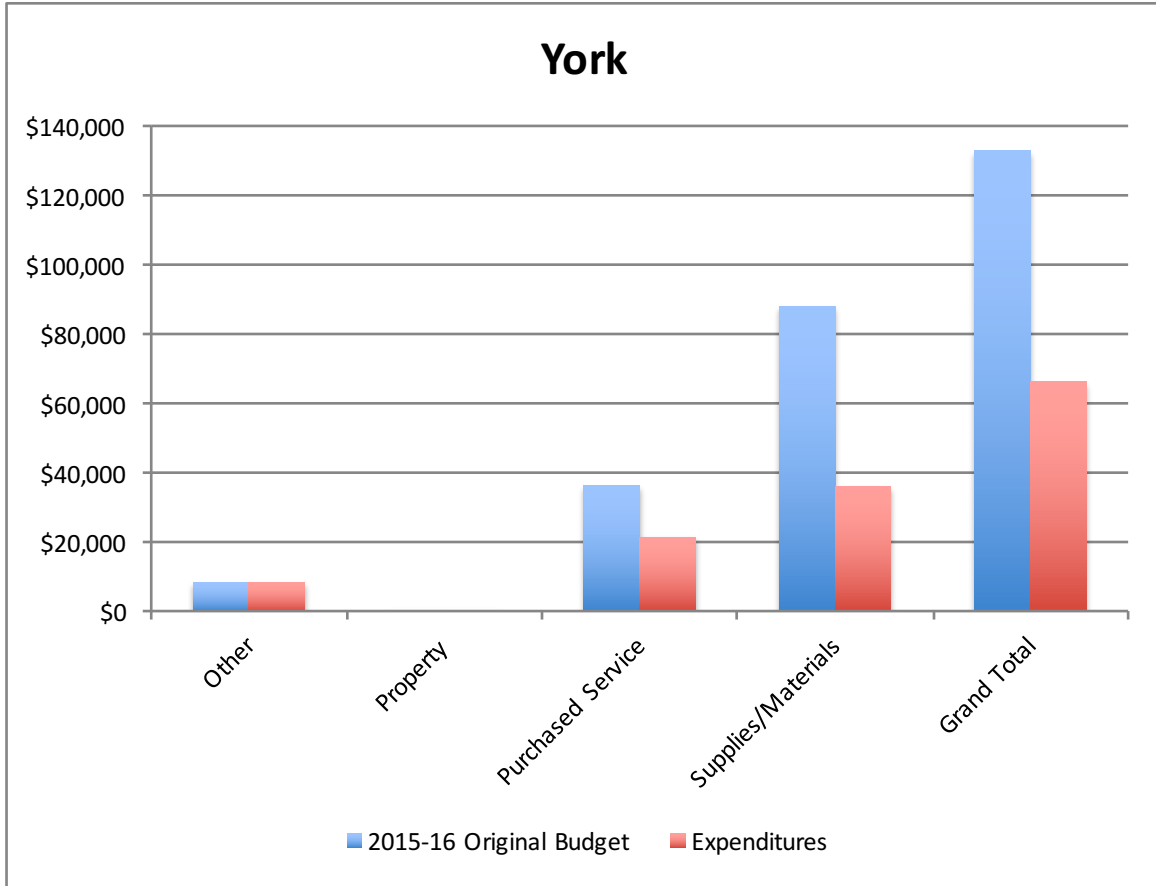
Mapleton Public Schools  
School/Location Expenditure Budget vs. Actual  
For the Quarter Ended December 31, 2015



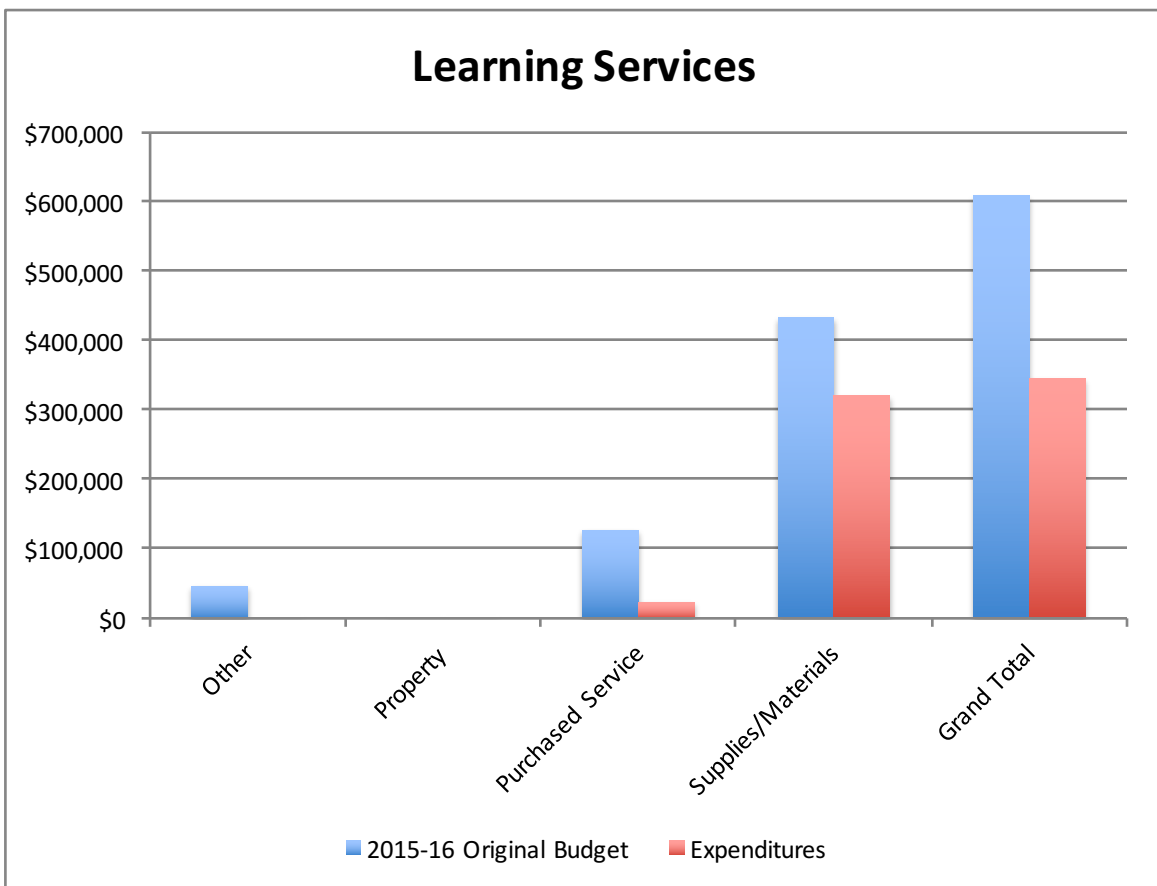
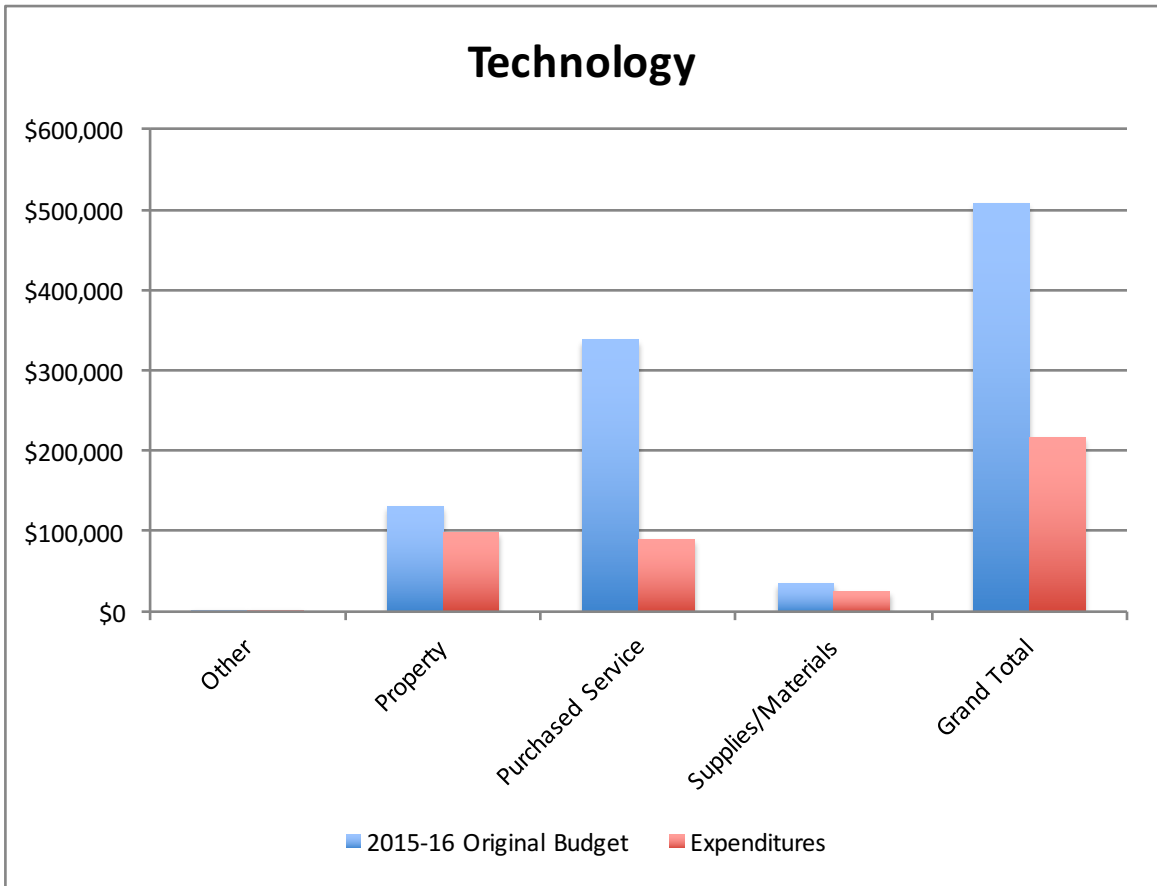
Mapleton Public Schools  
School/Location Expenditure Budget vs. Actual  
For the Quarter Ended December 31, 2015



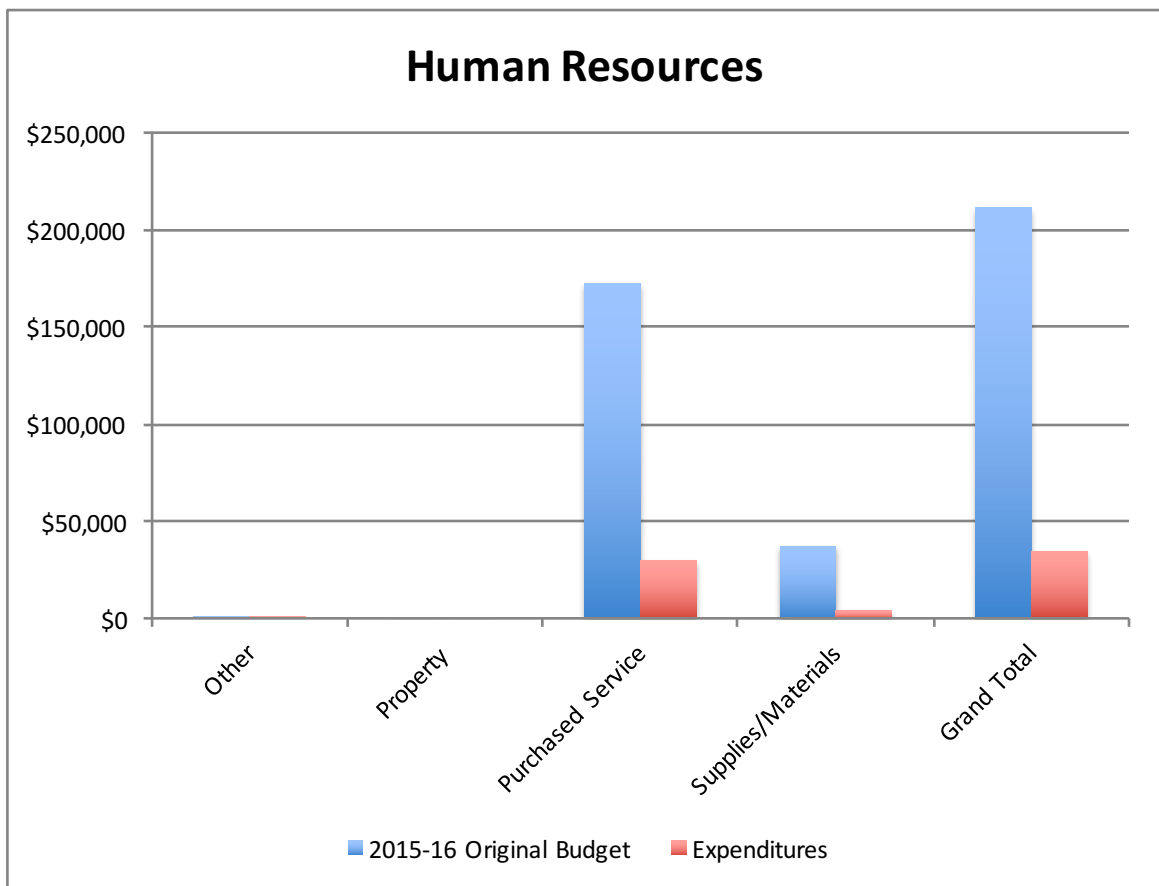
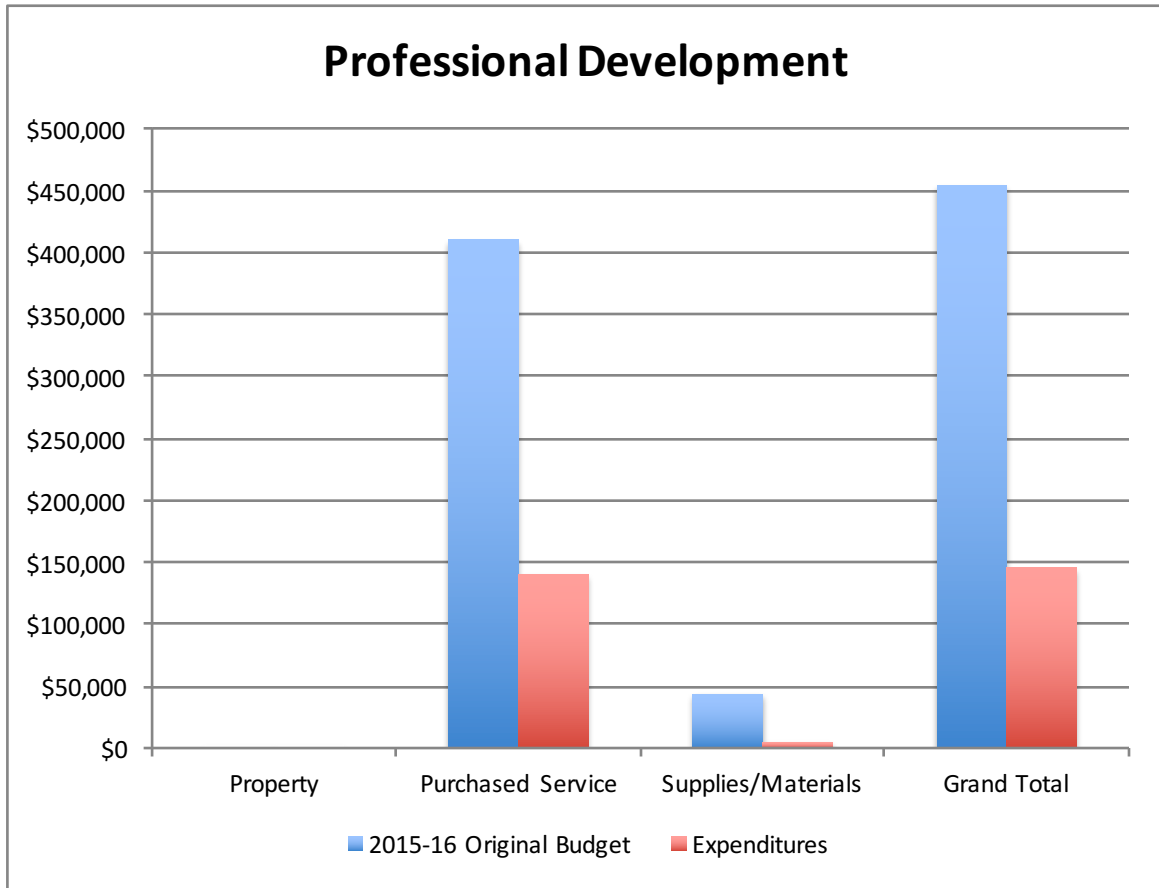
Mapleton Public Schools  
School/Location Expenditure Budget vs. Actual  
For the Quarter Ended December 31, 2015



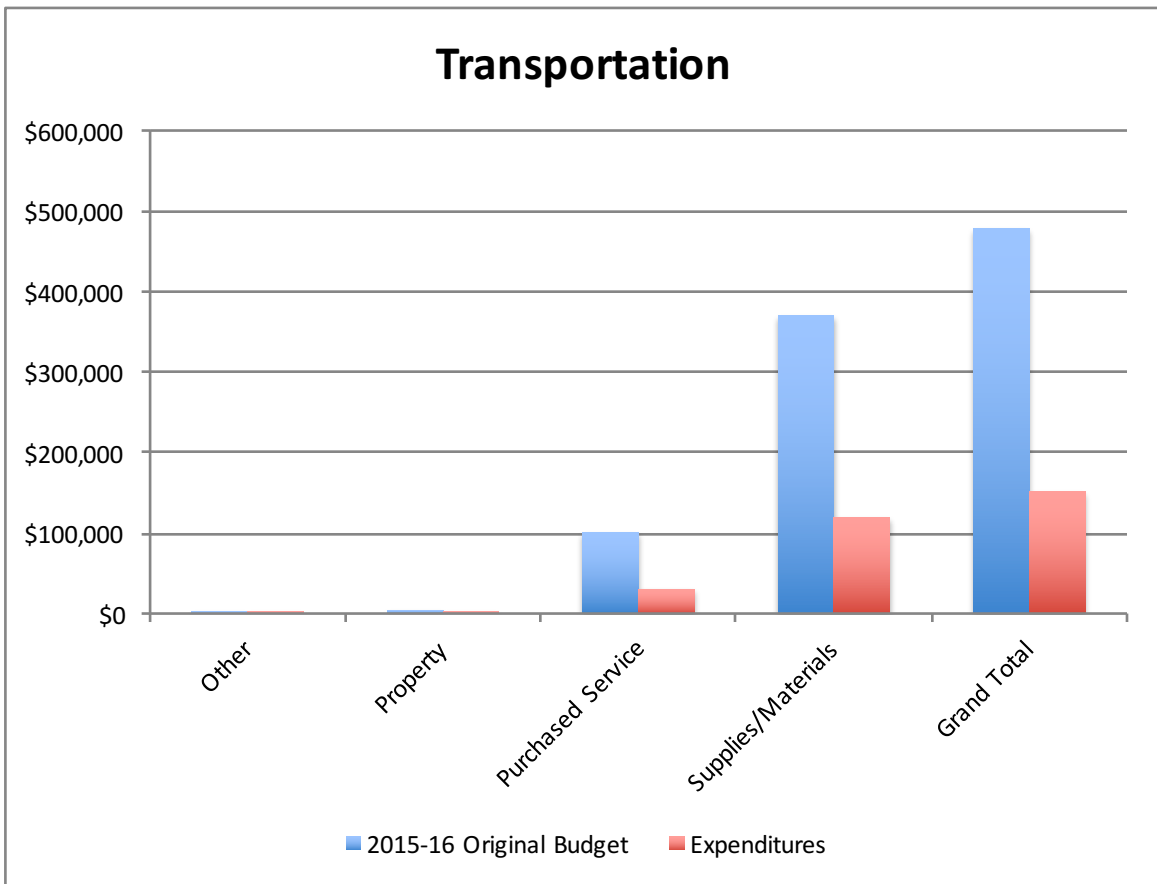
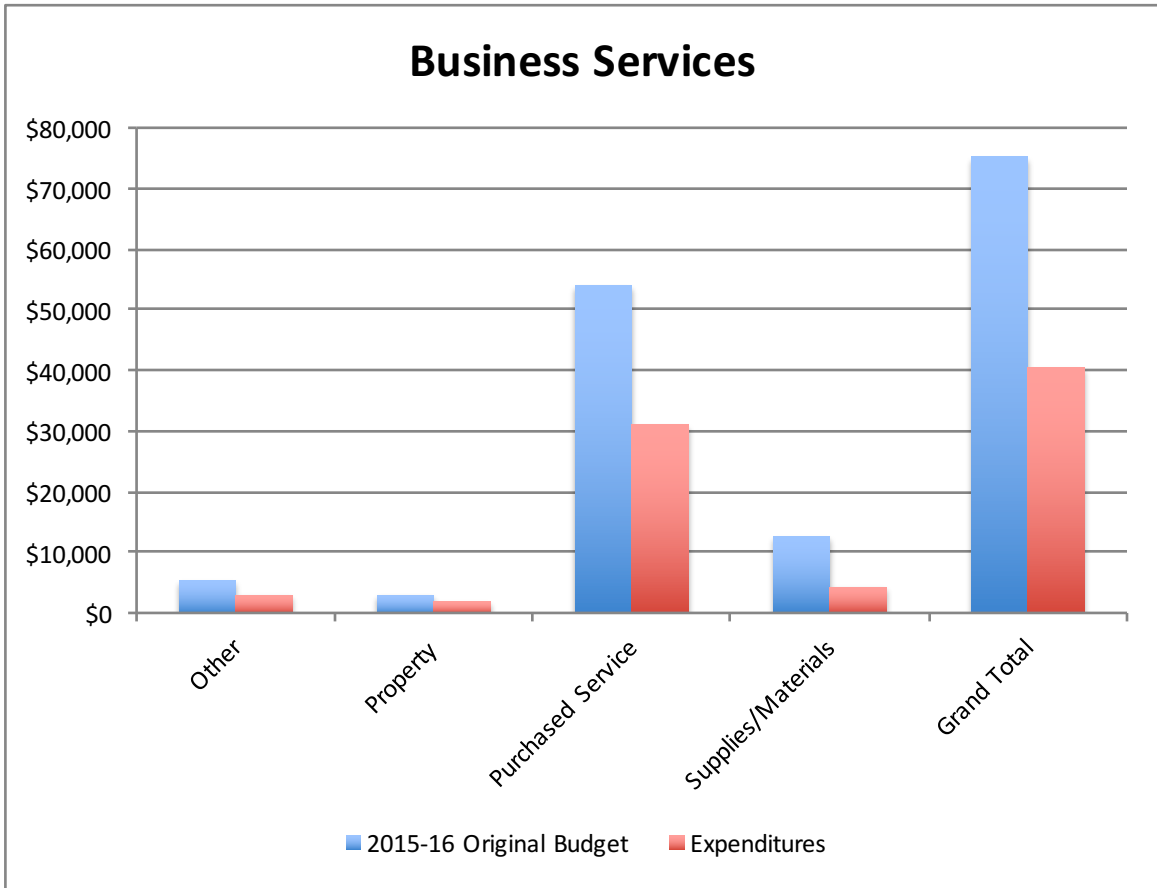
Mapleton Public Schools  
School/Location Expenditure Budget vs. Actual  
For the Quarter Ended December 31, 2015



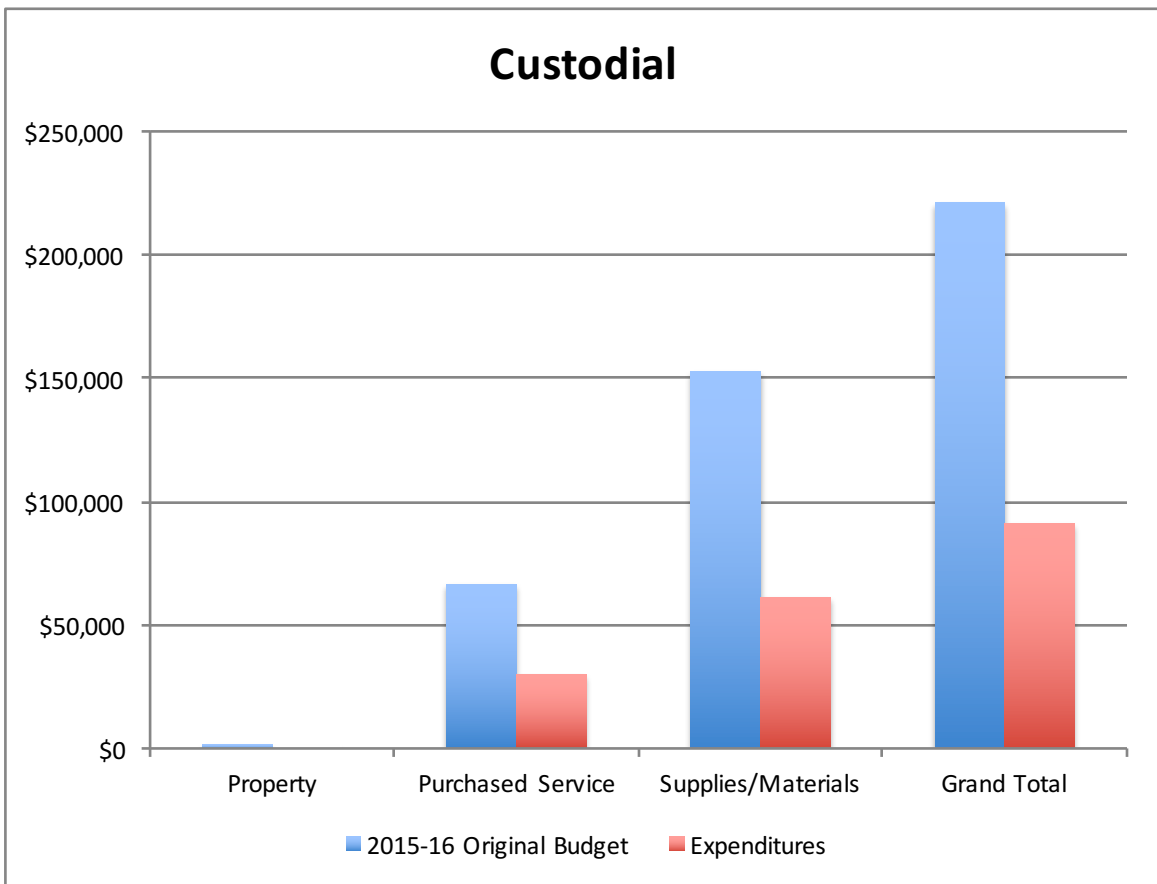
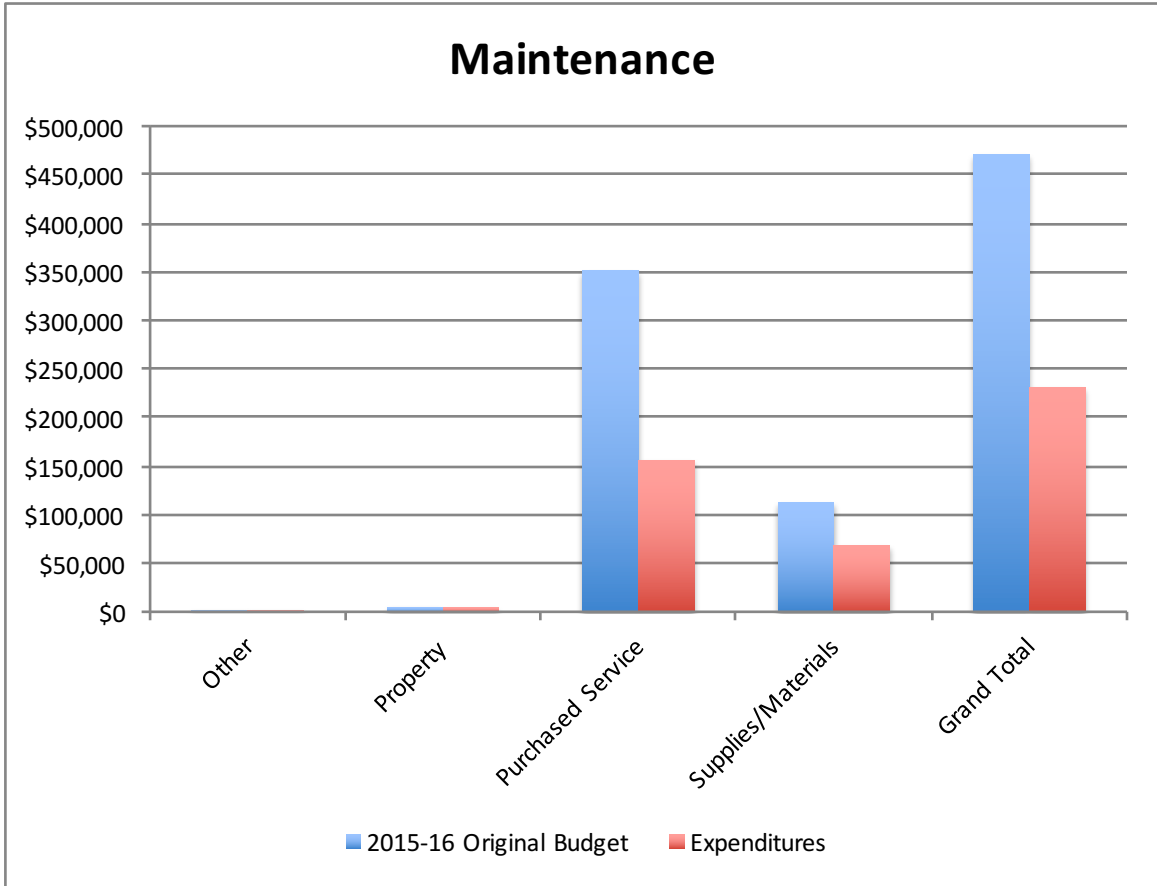
Mapleton Public Schools  
School/Location Expenditure Budget vs. Actual  
For the Quarter Ended December 31, 2015



Mapleton Public Schools  
School/Location Expenditure Budget vs. Actual  
For the Quarter Ended December 31, 2015



Mapleton Public Schools  
School/Location Expenditure Budget vs. Actual  
For the Quarter Ended December 31, 2015



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

**GENERAL FUND**

	Period* <u>Dec 1 - Dec 31</u>	Year to Date** <u>2015-16</u>	Budget*** <u>2015-16</u>
<b>REVENUES</b>			
Total Local Revenue	402,283	1,798,770	20,721,086
Total Intermediate Revenue	0	7,755	7,965
Total County Revenue	0	0	0
Total State Revenue	3,981,154	26,870,480	50,942,665
Total Federal Revenue	92,811	265,270	1,133,550
Total Transfers	-66,371	-1,996,305	-2,985,924
Total Loan Revenue	0	0	0
Total General Fund Revenue	<u>4,409,877</u>	<u>26,945,970</u>	<u>69,819,342</u>
<b>EXPENDITURES</b>			
Total Salaries	2,899,179	17,126,846	35,612,134
Total Benefits	822,727	4,876,694	10,385,333
Total Purchased Professional Services	103,289	2,350,080	9,848,041
Total Purchased Property Services	56,139	711,241	1,244,752
Total Other Purchased Services	1,482,588	6,082,132	1,388,195
Supplies & Materials	198,697	2,660,131	12,087,272
Property	3,763	109,568	166,276
Other Objects	3,980	51,414	87,678
Other Uses of Funds	0	0	0
Other			
Total General Fund Expenditures	<u>5,570,363</u>	<u>33,968,105</u>	<u>70,819,681</u>
Beginning Fund Balance		6,875,223	
Fund Balance Year to Date		-146,912	

\* Revenue and Expenditures for the month.

\*\*Revenue and Expenditures from July 1, 2015

\*\*\* Based on Original FY 2016 Budget



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

**GENERAL FUND**

	Percent of <u>2015-16</u>	Prior Year to Date <u>2014-15</u>	Percent of <u>2014-15</u>
<b>REVENUES</b>			
Total Local Revenue	8.68%	1,248,166	6.13%
Total Intermediate Revenue	97.36%	7,965	100.00%
Total County Revenue	0.00%	0	0.00%
Total State Revenue	52.75%	25,094,279	52.88%
Total Federal Revenue	23.40%	283,822	22.27%
Total Transfers	66.86%	-1,700,000	42.01%
Total Loan Revenue	0.00%	0	0.00%
Total General Fund Revenue	<u>38.59%</u>	<u>24,934,232</u>	<u>38.33%</u>
<b>EXPENDITURES</b>			
Total Salaries	48.09%	16,463,024	48.66%
Total Benefits	46.96%	4,639,261	47.22%
Total Purchased Professional Services	23.86%	891,542	10.81%
Total Purchased Property Services	57.14%	634,014	49.26%
Total Other Purchased Services	438.13%	8,051,619	639.04%
Supplies & Materials	22.01%	1,327,307	11.02%
Property	65.89%	121,407	40.30%
Other Objects	58.64%	36,799	36.09%
Other Uses of Funds	0.00%	0	0.00%
Other	0.00%	0	0.00%
Total General Fund Expenditures	<u>47.96%</u>	<u>32,164,974</u>	<u>48.08%</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>2015-16</u>	Budget*** <u>2015-16</u>
<b>REVENUES</b>			
CPP/Preschool Fund	133,437	760,850	1,456,199
Governmental Grants Fund	707,991	1,513,903	5,003,429
Capital Reserve Fund	2,888	4,411,311	1,596,150
Insurance Reserve Fund	-	358,011	358,025
Bond Redemption Fund	31,208	46,543	4,043,069
Food Service Fund	4,587	847,178	2,355,792
Building Fund			
Total Revenue, Other Funds	<u>880,111</u>	<u>7,937,798</u>	<u>14,812,664</u>
<b>EXPENDITURES</b>			
CPP/Preschool Fund	131,419	772,601	1,517,997
Governmental Grants Fund	326,369	1,912,996	5,003,429
Capital Reserve Fund	60,902	5,318,409	2,570,400
Insurance Reserve Fund	1,360	412,936	467,064
Bond Redemption Fund	-	550	4,088,012
Food Service Fund	179,691	1,391,472	2,748,009
Building Fund			
Total Expenditures, Other Funds	<u>699,741</u>	<u>9,808,964</u>	<u>16,394,911</u>

\* Revenue and Expenditures for the month.

\*\*Revenue and Expenditures from July 1, 2015

\*\*\* Based on Original FY 2016 Budget

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

**OTHER FUNDS**

	Percent of <u>2015-16</u>	Prior Year to Date <u>2014-15</u>	Percent of <u>2014-15</u>
<b>REVENUES</b>			
CPP/Preschool Fund	9.16%	574,560	39.81%
Governmental Grants Fund	0.00%	1,020,749	27.64%
Capital Reserve Fund	0.18%	814,099	34.18%
Insurance Reserve Fund	0.00%	458,033	100.00%
Bond Redemption Fund	0.77%	19,378	0.43%
Food Service Fund	0.19%	854,046	39.97%
Buidling Fund	0.00%	0	0.00%
Total Revenue, Other Funds	<u>53.59%</u>	<u>3,740,864</u>	<u>25.53%</u>
<b>EXPENDITURES</b>			
CPP/Preschool Fund	50.90%	707,034	46.06%
Governmental Grants Fund	0.00%	1,412,721	38.26%
Capital Reserve Fund	206.91%	931,500	35.53%
Insurance Reserve Fund	88.41%	394,249	95.52%
Bond Redemption Fund	0.01%	3,200,553	39.00%
Food Service Fund	50.64%	1,249,563	36.91%
Building Fund	0.00%	0	0.00%
Total Expenditures, Other Funds	<u>59.83%</u>	<u>7,895,619</u>	<u>39.77%</u>

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## Mapleton Public Schools

Page No 1

Period Ending 12/31/15

Fund Range 10-10

## Balance Sheet Summary

FJBAS01A

Account Period 06 Year 16

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 10</b>	<b>GENERAL FUND</b>				
10-000-00-0000-8101-000-0000-00-6	Cash-US Bank	9,104,772.41	2,658,800.10	-3,331,614.86	5,773,157.55
10-000-00-0000-8101-000-0000-02-6	Cash-North Valley Bank	.00	.00	.00	.00
10-000-00-0000-8101-000-0000-03-6	Payroll Acct-US Bank	.00	-2,243,811.16	-2,245,399.58	-2,245,399.58
10-000-00-0000-8103-000-0000-01-6	Petty Cash-Academy High School	600.00	.00	.00	600.00
10-000-00-0000-8103-000-0000-02-6	Petty Cash-FREC	.00	.00	.00	.00
10-000-00-0000-8103-000-0000-03-6	Petty Cash-MESA	1,000.00	.00	.00	1,000.00
10-000-00-0000-8103-000-0000-04-6	Petty Cash-NORTH VALLEY SYA	.00	.00	.00	.00
10-000-00-0000-8103-000-0000-05-6	Petty Cash-Explore Elem	500.00	.00	.00	500.00
10-000-00-0000-8103-000-0000-08-6	Petty Cash-SPED	150.00	.00	.00	150.00
10-000-00-0000-8103-000-0000-11-6	Petty Cash-Achieve	400.00	.00	.00	400.00
10-000-00-0000-8103-000-0000-12-6	Petty Cash-Adventure	200.00	.00	300.00	500.00
10-000-00-0000-8103-000-0000-13-6	Petty Cash-Clayton Partnership	400.00	.00	.00	400.00
10-000-00-0000-8103-000-0000-14-6	Petty Cash-Enrichment	.00	.00	.00	.00
10-000-00-0000-8103-000-0000-15-6	Petty Cash-Valley View	500.00	.00	.00	500.00
10-000-00-0000-8103-000-0000-16-6	Petty Cash-Welby Montessori	400.00	.00	.00	400.00
10-000-00-0000-8103-000-0000-17-6	Petty Cash-Meadow Community	600.00	.00	.00	600.00
10-000-00-0000-8103-000-0000-19-6	Petty Cash-Preschool	400.00	.00	.00	400.00
10-000-00-0000-8103-000-0000-21-6	Petty Cash-York Intl	800.00	.00	.00	800.00
10-000-00-0000-8103-000-0000-31-6	Petty Cash-Welcome Center	850.00	.00	.00	850.00
10-000-00-0000-8103-000-0000-32-6	Petty Cash-Skyview Athletics	.00	.00	.00	.00
10-000-00-0000-8103-000-0000-35-6	Petty Cash-MEC	300.00	.00	200.00	500.00
10-000-00-0000-8103-000-0000-36-6	Petty Cash-GLA	300.00	.00	200.00	500.00
10-000-00-0000-8103-000-0000-46-6	Petty Cash-Learning Services	500.00	.00	.00	500.00
10-000-00-0000-8103-000-0000-48-6	Petty Cash-Professional Dev	300.00	.00	.00	300.00
10-000-00-0000-8103-000-0000-50-6	Petty Cash-Communications	250.00	.00	.00	250.00
10-000-00-0000-8103-000-0000-51-6	Petty Cash-Technology	200.00	.00	.00	200.00
10-000-00-0000-8103-000-0000-53-6	Petty Cash-Office of Superintendent	350.00	.00	.00	350.00
10-000-00-0000-8103-000-0000-57-6	Petty Cash-Human Resources	500.00	.00	.00	500.00
10-000-00-0000-8103-000-0000-59-6	Petty Cash-Office of Deputy Super	500.00	.00	-500.00	.00
10-000-00-0000-8103-000-0000-61-6	Petty Cash-Finance Office	200.00	.00	.00	200.00
10-000-00-0000-8103-000-0000-62-6	Petty Cash-Evaluation	.00	.00	200.00	200.00
10-000-00-0000-8103-000-0000-65-6	Petty Cash-Transportation	.00	.00	.00	.00
10-000-00-0000-8103-000-0000-66-6	Petty Cash-Maintenance	400.00	.00	.00	400.00
10-000-00-0000-8103-000-0000-67-6	Petty Cash-Custodial	200.00	.00	.00	200.00
10-000-00-0000-8111-000-0000-01-6	Investment-ColoTrust	1,213,862.69	-1,130,000.00	-564,851.42	649,011.27
10-000-00-0000-8111-000-0000-04-6	US Bank COPS Reserve	420,537.50	.00	-420,537.50	.00
10-000-00-0000-8111-000-0000-08-6	Wells Fargo TAN Loan	.00	.00	.00	.00
10-000-00-0000-8103-000-0000-37-6	Petty Cash-NVSYA	400.00	.00	.00	400.00

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## Mapleton Public Schools

Page No 2

Period Ending 12/31/15

Fund Range 10-10

## Balance Sheet Summary

FJBAS01A

Account Period 06 Year 16

	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 10	GENERAL FUND				
	10-000-00-0000-8121-000-0000-00-6 Property Taxes Receivable	639,997.09	.00	-538,176.97	101,820.12
	10-000-00-0000-8122-000-0000-00-6 Allow Uncollect Property Tax	.00	.00	.00	.00
	10-000-00-0000-8141-000-0000-01-6 Due from Intergovernmental	.00	.00	.00	.00
	10-000-00-0000-8141-000-0000-03-6 Due from State Gov't	.00	.00	.00	.00
	10-000-00-0000-8141-000-3120-03-6 Accounts Receivable Voc Ed	.00	.00	.00	.00
	10-000-00-0000-8153-000-0000-01-6 Accounts Receivable	58,102.68	.00	-58,102.68	.00
	10-000-00-0000-8153-000-0000-02-6 Accounts Receivable-Retired	11,163.23	-3,459.70	-3,328.73	7,834.50
	10-000-00-0000-8153-000-0000-03-6 Accounts Receivable-Employees	.00	.00	.00	.00
	10-000-00-0000-8153-000-0000-04-6 Accounts Receivable-BOCES	.00	.00	.00	.00
	10-000-00-0000-8181-000-0000-00-6 Prepaid Expenes	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-18-6 Petty Cash-Monterey Community	500.00	.00	.00	500.00
	10-000-00-0000-8153-000-0000-05-6 P-Card Fraud Accounts Receivable	.00	.00	.00	.00
	10-000-00-0000-8153-000-0000-73-6 P-Card Receivable from ECPAC	984.01	-615.55	-984.01	.00
	10-000-00-0000-8153-000-0000-74-6 P-Card Receivable from Student Acts	23.61	-1,603.32	-23.61	.00
	10-000-00-0000-8153-000-0000-85-6 P-Card Receivable from MEF	.00	-324.00	.00	.00
	10-000-95-0000-8142-000-4010-00-6 Consolidated Title I Receivable	465,714.00	-161,895.00	-455,150.00	10,564.00
	10-000-95-0000-8142-000-4010-01-6 Title I A/R Neighboring Schools	.00	7,422.00	7,422.00	7,422.00
	10-000-95-0000-8142-000-4389-00-6 Consolidated Federal ARRA Receivable	.00	.00	.00	.00
	10-519-00-0000-8141-000-0000-00-6 AFROTC Reimburseable A/R	617.75	.00	583.87	1,201.62
	10-000-00-0000-8132-000-0000-18-6 Due To/From Insurance Reserve Fund	.00	.00	.00	.00
	10-000-00-0000-8132-000-0000-19-6 Due To/From C.P.P. Fund	4,041.08	159.80	56,817.62	60,858.70
	10-000-00-0000-8132-000-0000-21-6 Due To/From Food Service Fund	-875.74	-116,854.82	54,998.24	54,122.50
	10-000-00-0000-8132-000-0000-22-6 Due To/From Gov't Grants Fund	497,747.86	123,643.62	418,621.82	916,369.68
	10-000-00-0000-8132-000-0000-31-6 Due To/From Bond Redemption Fund	.00	.00	.00	.00
	10-000-00-0000-8132-000-0000-41-6 Due to / From bldg fund	.00	.00	.00	.00
	10-000-00-0000-8132-000-0000-43-6 Due To/From Capital Reserve Fund	.00	.00	.00	.00
	<b>Total Assets</b>	<b>12,428,388.17</b>	<b>-868,538.03</b>	<b>-7,079,325.81</b>	<b>5,349,062.36</b>

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## Mapleton Public Schools

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Period Ending 12/31/15

Fund Range 10-10

## Balance Sheet Summary

FJBAS01A

Account Period 06 Year 16

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 10</b>	<b>GENERAL FUND</b>				
10-000-00-0000-7421-000-0000-00-6	Accounts Payable	26,600.67	.00	-26,600.67	.00
10-000-00-0000-7421-000-0000-01-6	Prior Yrs Accounts Payable	275,806.20	.00	-275,806.20	.00
10-000-00-0000-7461-000-0000-00-6	Accrued Wages and Benefits	.00	.00	.00	.00
10-000-00-0000-7461-000-0000-01-6	Accrued Salaries-Summer Payment	3,629,513.80	.00	.00	3,629,513.80
10-000-00-0000-7461-000-0000-02-6	Accrued PERA-Summer Payment	1,087,548.08	.00	.00	1,087,548.08
10-000-00-0000-7461-000-0000-03-6	Accrued Vacation	.00	.00	.00	.00
10-000-00-0000-7461-000-0000-04-6	Accrued Early Retirement	.00	.00	.00	.00
10-000-00-0000-7471-000-0000-00-6	Due to State Gov't	.00	.00	.00	.00
10-000-00-0000-7471-000-0000-01-6	Payable-PERA	.00	.00	20.31	20.31
10-000-00-0000-7471-000-0000-02-6	Payable-Federal Tax W/H	.00	.00	.00	.00
10-000-00-0000-7471-000-0000-03-6	Payable-State Tax W/H	.00	.00	.00	.00
10-000-00-0000-7471-000-0000-05-6	Payable-Kaiser	-9,239.81	338,674.95	329,910.55	320,670.74
10-000-00-0000-7471-000-0000-06-6	Payable-Disab Adm/Class	.00	4,304.12	4,304.12	4,304.12
10-000-00-0000-7471-000-0000-07-6	Payable-Executive Services	.00	.00	.00	.00
10-000-00-0000-7471-000-0000-08-6	Payable-MEA Dues	.00	.00	.00	.00
10-000-00-0000-7471-000-0000-09-6	Payable-Food Service Dues	.00	.00	.00	.00
10-000-00-0000-7471-000-0000-10-6	Payable-Credit Union	.00	-135.00	.00	.00
10-000-00-0000-7471-000-0000-11-6	Payable-Pace Dues	.00	.00	.00	.00
10-000-00-0000-7471-000-0000-12-6	Payable-Group Life	.00	12,966.38	12,966.38	12,966.38
10-000-00-0000-7471-000-0000-13-6	Payable-Tax Sheltered Annuities	.00	-15.00	.00	.00
10-000-00-0000-7471-000-0000-14-6	Payable-United Way	.00	.00	.00	.00
10-000-00-0000-7471-000-0000-15-6	Payable-Medicare	.00	.00	.00	.00
10-000-00-0000-7471-000-0000-16-6	Payable-CCSEA	.00	.00	.00	.00
10-000-00-0000-7471-000-0000-17-6	Payable CASE Life	.00	.00	.00	.00
10-000-00-0000-7471-000-0000-18-6	Payable-PERA Survivor Insurance	.00	.00	.00	.00
10-000-00-0000-7471-000-0000-19-6	Payable-CASE Dues	.00	.00	.00	.00
10-000-00-0000-7471-000-0000-20-6	Payable-Cancer Care	15.51	1,436.88	1,421.37	1,436.88
10-000-00-0000-7471-000-0000-21-6	Payable-Executive Svcs Life	.00	.00	.00	.00
10-000-00-0000-7471-000-0000-22-6	Payable-Garnishment W/H	.00	.00	125.00	125.00
10-000-00-0000-7471-000-0000-23-6	Payable-Dental	.00	-13,095.46	-93,862.93	-93,862.93
10-000-00-0000-7471-000-0000-24-6	Payable-Vision-VSP	.00	2,929.10	2,877.80	2,877.80
10-000-00-0000-7471-000-0000-25-6	Payable-Clearing Account/Health Svcs	.00	.00	.00	.00
10-000-00-0000-7471-000-0000-26-6	Payable-Mapleton Education Foundatio	.00	-11.37	.00	.00
10-000-00-0000-7471-000-0000-27-6	Payable-Life Non-Cash	.00	.00	.00	.00
10-000-00-0000-7471-000-0000-28-6	Payable-Long Term Hlth	.00	.00	.00	.00
10-000-00-0000-7471-000-0000-29-6	Payable-Disab Certified	.00	3,180.47	3,180.47	3,180.47
10-000-00-0000-7471-000-0000-30-6	FSA	.00	5,651.16	5,651.16	5,651.16
10-000-00-0000-7471-000-0000-31-6	Payable-Dependant Care & Health FSAs	.00	.00	.00	.00

Report Date 01/18/16 09:54 AM

## Mapleton Public Schools

Page No 4

Period Ending 12/31/15

Fund Range 10-10

## Balance Sheet Summary

FJBAS01A

Account Period 06 Year 16

	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 10	<b>GENERAL FUND</b>				
	10-000-00-0000-7471-000-0000-32-6 Alternative License	-1,983.20	.00	1,983.36	.16
	10-000-00-0000-7471-000-0000-33-6 Preschool & Daycare Tutition	.00	-46,278.76	.00	.00
	10-000-00-0000-7481-000-0000-00-6 Deferred Revenue	278,566.00	.00	.00	278,566.00
	10-661-00-0000-7421-000-0000-00-6 Great Colorado Payback Payable	.00	.00	.00	.00
	10-000-00-0000-7421-000-0000-02-6 US Bank P-Card Payable	23,457.80	.00	-23,457.80	.00
	10-000-00-0000-7421-000-0000-73-6 Checks Payable to ECPAC	.00	-17,683.64	.00	.00
	10-000-00-0000-7421-000-0000-85-6 Payable to MEF	.00	.00	.00	.00
	10-000-00-0000-7451-000-0000-00-6 Colorado Treasury Interest Free Loan	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-34-6 Payable-Transporation FSA	.00	24.00	96.00	96.00
	10-000-95-0000-7482-000-4010-00-6 Title I Deferred Revenue	.00	.00	.00	.00
	10-585-00-0000-7481-000-3139-00-6 ELL Deferred Revenue	242,880.51	.00	.00	242,880.51
	<b>Total Liabilities</b>	<b>5,553,165.56</b>	<b>291,947.83</b>	<b>-57,191.08</b>	<b>5,495,974.48</b>
	10-000-00-0000-6720-000-0000-00-6 Restricted for Debt Service	420,537.50	.00	-420,537.50	.00
	10-000-00-0000-6750-000-0000-00-6 Committed Fund Balance	1,371,100.00	.00	.00	1,371,100.00
	10-000-00-0000-6721-000-0000-00-6 Restricted for Tabor 3% Reserve	2,091,129.00	.00	.00	2,091,129.00
	10-000-00-0000-6722-000-0000-00-6 Restricted for Multi-Yr Contracts	993,550.00	.00	.00	993,550.00
	10-000-00-0000-6760-000-0000-00-6 Assigned fund balance	.00	.00	.00	.00
	10-000-00-0000-9330-000-0000-00-6 Financial Crisis Restricted Reserve	.00	.00	.00	.00
	10-000-00-0000-6775-000-0000-00-6 Budgeted Fund Balance	-1,000,339.35	.00	.00	-1,000,339.35
	10-000-00-0000-6770-000-0000-00-6 Unassigned fund balance	1,998,906.11	.00	420,537.50	2,419,443.61
	<b>Total Equity</b>	<b>5,874,883.26</b>	<b>.00</b>	<b>.00</b>	<b>5,874,883.26</b>
	10-000-00-0000-6780-000-0000-00-6 Estimated Revenues	-69,819,342.00	.00	.00	-69,819,342.00
	10-000-00-0000-6781-000-0000-00-6 Revenue Control	.00	4,409,876.74	26,945,970.17	26,945,970.17
	10-000-00-0000-6782-000-0000-00-6 Appropriations	70,819,681.35	.00	.00	70,819,681.35
	10-000-00-0000-6783-000-0000-00-6 Expenditure Control	.00	-5,570,362.60	-33,968,104.90	-33,968,104.90
	10-000-00-0000-6784-000-0000-00-6 Encumbrance Control	.00	148,649.27	-368,004.69	-368,004.69
	10-000-00-0000-6753-000-0000-00-6 Reserve for Encumbrances	.00	-148,649.27	368,004.69	368,004.69
	<b>Total Controls</b>	<b>1,000,339.35</b>	<b>-1,160,485.86</b>	<b>-7,022,134.73</b>	<b>-6,021,795.38</b>
	<b>Total Equity and Control</b>	<b>6,875,222.61</b>	<b>-1,160,485.86</b>	<b>-7,022,134.73</b>	<b>-146,912.12</b>
	<b>Total Liabilities and Equity</b>	<b>12,428,388.17</b>	<b>-868,538.03</b>	<b>-7,079,325.81</b>	<b>5,349,062.36</b>
	<b>Other Sources/Uses</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>

\*Fund is in Balance .00

**Connections Academy**

	Period Jul-Sep	Period Oct-Dec	Period Jan-Mar	Period Apr-June	Year to Date 2015-16	Budget 2015-16	Percent of 2015-16
Beginning Fund Balance	-	1,258,255	1,658,397	1,658,397	-	-	-
<b>REVENUES</b>							
Per Pupil Funding	4,006,431	4,593,669			8,600,100	15,766,409	54.55%
READ Act Funding	78,811	-			78,811	78,811	100.00%
ECEA Funding	-	331,749			331,749	337,693	98.24%
IDEA VI B	36,988	58,168			95,156	221,155	43.03%
Misc Rev	-				-	-	0.00%
<b>Total Revenue</b>	<u>4,122,231</u>	<u>4,983,586</u>	<u>-</u>	<u>-</u>	<u>9,105,817</u>	<u>16,404,068</u>	<u>55.51%</u>
<b>EXPENDITURES</b>							
<b>Instructional</b>							
Salaries/Benefits	667,047	851,190			1,518,237	3,490,800	43.49%
Purchased Services	96,054	241,021			337,075	726,931	46.37%
Supplies & Materials	1,313,337	2,468,270			3,781,607	8,230,949	45.94%
Equipment	-	-			-	-	0.00%
Other	-	-			-	-	0.00%
<b>Total Instructional</b>	<u>2,076,438</u>	<u>3,560,481</u>	<u>-</u>	<u>-</u>	<u>5,636,919</u>	<u>12,448,680</u>	<u>45.28%</u>
<b>Support</b>							
Salary and Benefits	479,309	657,748			1,137,057	2,586,283	43.96%
Purchased Services	300,030	362,360			662,390	1,329,820	49.81%
Supplies and Materials	3,012	2,681			5,693	14,148	40.24%
Equipment	-	-			-	-	0.00%
Other	5,187	174			5,361	25,137	21.33%
<b>Total Support</b>	<u>787,538</u>	<u>1,022,963</u>	<u>-</u>	<u>-</u>	<u>1,810,501</u>	<u>3,955,388</u>	<u>45.77%</u>
<b>Total Expenditures</b>	<u>2,863,976</u>	<u>4,583,444</u>	<u>-</u>	<u>-</u>	<u>7,447,420</u>	<u>16,404,068</u>	<u>45.40%</u>
Fund Balance to date	1,258,255	1,658,397	1,658,397	1,658,397	1,658,397	-	



# *Memo*

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TO: Charlotte Ciano, Superintendent  
FROM: Shae Martinez, Chief Financial Officer  
DATE: January 26, 2016

**Policy:** Budget Transfers, Policy DBJ  
**Report Type:** Decision Making  
**SUBJECT:** Authorization for Interfund Borrowing 2016

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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 2016.

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 2016. The term of this borrowing is for the current fiscal year, July 1, 2015-June 30, 2016. 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, 2016; 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 2016.

# *Memo*

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TO: Charlotte Ciancio, Superintendent  
FROM: Shae Martinez, Chief Financial Officer  
DATE: January 26, 2016

**Policy:** Budget Adoption Process, Policy DBG  
**Report Type:** Decision Making  
**SUBJECT:** Supplemental Budget FY 2016

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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 2016.

**SUPPLEMENTAL BUDGET**

**General Fund**

**REVENUES**

ACCOUNT NAME	FY 16 Adopted	FY 16 Supp
Local Sources	17,743,127	18,368,808
State Sources	50,942,665	49,501,486
Federal Sources	1,133,550	1,233,447
Total General Fund Revenue	69,819,342	69,103,741
Beginning Fund Balance	6,635,782	6,875,223
Total General Fund Appropriation	76,455,124	75,978,964

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**EXPENDITURES**

ACCOUNT NAME	FY 16 Adopted	FY 16 Supp
Instruction	44,392,159	43,677,469
Support Services- Pupil	3,338,981	2,639,641
Support Services- Instructional	3,188,331	2,869,852
Support Services- General Administration	2,781,960	2,814,434
Support Services- School Administration	4,717,946	4,822,053
Support Services- Business	2,573,446	2,439,840
Support Services- Operations and Maintenance	6,748,326	7,493,933
Support Services- Central and Other	2,557,414	2,658,723
Total Community Services	521,118	833,665
Other	0	0
Reserves	5,635,443	5,729,354
Total General Fund Appropriation	76,455,124	75,978,964

**SUPPLEMENTAL BUDGET**

**Governmental Grant Fund**

**REVENUE AND EXPENDITURES**

ACCOUNT NAME	FY 16 Adopted	FY 16 Supp
Local Grants	0	731,565
State Grants	60,000	172,342
Federal Grants	1,670,812	2,608,778
ECPAC	0	2,408,263
Total Governmental Grant Fund Appropriation	1,730,812	5,920,948

SUPPLEMENTAL BUDGET

**Colorado Preschool Program Fund  
Revenues**

ACCOUNT NAME	FY 16 Adopted	FY 16 Supp
Allocation from General Fund	1,255,924	1,285,776
Tuition	200,000	0
Other	275	275
 Total CPP Revenue	 1,456,199	 1,286,051
Beginning Fund Balance	61,798	46,563
Total CPP Fund Appropriation	1,517,997	1,332,614

**Colorado Preschool Program Fund  
Expenditures**

ACCOUNT NAME	FY 16 Adopted	FY 16 Supp
CPP Instructional	1,125,013	1,141,267
Administration	146,041	147,839
Tuition Program	201,850	0
Operations and Maintenance	0	0
Reserves	45,093	43,508
 Total CPP Fund Appropriation	 1,517,997	 1,332,614

**SUPPLEMENTAL BUDGET**

**Capital Reserve Fund**

**Revenues**

ACCOUNT NAME	FY 16 Adopted	FY 16 Supp
Allocation from General Fund	1,390,000	1,390,000
COPS Proceeds	0	3,363,010
Sale of Land	0	7,083,164
Other	206,150	220,050
 Total Capital Reserve Fund Revenue	 1,596,150	 12,056,224
Beginning Fund Balance	1,112,000	1,135,124
Total Capital Reserve Fund Appropriation	2,708,150	13,191,348

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**Expenditures**

ACCOUNT NAME	FY 16 Adopted	FY 16 Supp
Capital Outlay	1,437,100	1,391,556
Payment to Refunding Escrow	0	3,672,878
Principal	942,003	942,003
Interest and Fiscal Charges	112,974	112,974
Contingency	216,073	7,071,937
 Total Capital Reserve Expenditure and Reserves	 2,708,150	 13,191,348

## SUPPLEMENTAL BUDGET

### Food Service Fund

#### Revenues

ACCOUNT NAME	FY 16 Adopted	FY 16 Supp
Student and Adult Meals	257,170	301,295
School Lunch and Breakfast Program	1,793,326	1,840,892
Donated Commodities	176,648	176,648
State Match	51,607	52,557
Investment Earnings	2,000	2,000
Capital Contributions	0	0
Transfers/Other	75,041	41,275
Total Food Service Fund Revenue	2,355,792	2,414,667
Beginning Fund Balance	1,408,430	1,700,952
Total Food Service Fund Appropriation	3,764,222	4,115,619

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#### Expenditures

ACCOUNT NAME	FY 16 Adopted	FY 16 Supp
Salaries	1,038,916	1,054,272
Benefits	291,395	282,189
Purchased Services	60,750	74,250
Supplies and Materials	1,195,948	1,329,948
Equipment	61,000	210,500
Depreciation	0	0
Contingency Reserve	100,000	500,000
Total Food Service Expenditures	2,748,009	3,451,159
Ending Fund Balance	1,016,213	664,460

## SUPPLEMENTAL BUDGET

### Insurance Reserve Fund

#### Revenues

ACCOUNT NAME	FY 16 Adopted	FY 16 Supp
Allocation from General Fund	300,000	300,000
Interest	60	60
Dividend	57,965	57,965
Total Insurance Reserve Fund Revenue	358,025	358,025
Beginning Fund Balance*	109,039	416,062
Total Insurance Fund Appropriation	467,064	774,087

\* Beginning fund balance restated by auditors to reflect equity in pool.

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#### Expenditures

ACCOUNT NAME	FY 16 Adopted	FY 16 Supp
Repairs/Replacement	25,000	25,000
Property Insurance	70,721	69,013
Liability Insurance	22,628	22,082
Worker's Compensation	356,817	348,200
Other	50	25
Contingency	31,694	38,827
Total Insurance Reserve Expenditure and Reserves	506,910	503,147



## SUPPLEMENTAL BUDGET

### Bond Redemption Fund

#### Revenues

ACCOUNT NAME	FY 16 Adopted	FY 16 Supp
Property Tax	4,042,769	4,515,241
Refunding Bond Proceeds	0	0
Refunding Issuance Premium	0	0
Other	500	500
Total Bond Redemption Fund Revenue	4,043,069	4,515,741
Beginning Fund Balance	4,155,175	4,162,952
Total Bond Redemption Fund Appropriation	8,198,244	8,678,693

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#### Expenditures

ACCOUNT NAME	FY 16 Adopted	FY 16 Supp
Principal	2,025,840	2,025,840
Interest and Fiscal Charges	1,562,222	1,562,222
Payment to Refunding Escrow	0	0
Contingency Reserve	500,000	500,000
Total Bond Redemption Fund Expenditures	4,088,062	4,088,062

**APPROPRIATION RESOLUTION**  
**SUPPLEMENTAL BUDGET - FISCAL YEAR 2016**

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, 2015 and ending June 30, 2016.

Fund	Appropriation Amount
General Fund .....	\$75,978,964
Governmental Grant Fund .....	\$5,920,948
Colorado Preschool Program Fund .....	\$1,332,614
Capital Reserve Fund.....	\$13,191,348
Food Service Fund.....	\$4,115,619
Insurance Reserve Fund .....	\$774,087
Bond Redemption Fund .....	\$8,678,693
 FY 2016 Appropriation.....	 \$109,992,273

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Date of Adoption

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Signature of President of the Board

# Memo

TO: Charlotte Ciano, Superintendent  
FROM: Brian Fuller, Chief Information Officer  
DATE: January 26, 2016

**Policy:** Accountability/Commitment to Accomplishment, Policy AE  
**Report Type:** Monitoring  
**SUBJECT:** 2015-16 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, eighteen members of the DAAC convened to hear presentations by staff and Colorado Connections Academy. Erica Branscum, Executive Director of Learning Services, presented to the group information about Title I Parent Involvement. DAAC members were able to work in small groups to discuss what parent involvement looks like at their school and discuss ideas on how to improve parent involvement.

Colorado Connections Academy director Chaille Hymes presented information about about the school, including demographic data, student enrollment information, graduation and dropout data. DAAC members were able to ask questions and engage in conversations with Colorado Connections Academy staff who were present at the meeting around the topic of contract renewal. DAAC members were able to provide written feedback to the District at the end of the meeting.

The next DAAC meeting will be held on February 16, 2016, from 4:30 to 6:00 pm in the Board Room. Additional meeting dates will be added when DAAC participants request additional time to understand and comment on specific topics.