



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*

2012 - 2013

FOCUS AREAS

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

BOARD MEMBERS

*Craig Emmert
Norma Frank
Raymond Garcia
Karen Hoopes
Ken Winslow*

SUPERINTENDENT

Charlotte Ciancio

Mapleton Public Schools Board of Education

Regular Meeting
Administration Building

June 25, 2013
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 the May 28, 2013, Board Meeting Minutes
8. Report of the Secretary
9. Consent Agenda
 - 9.1 Personnel Action, Policy EL 4.2 – Mr. Crawford
 - 9.2 Finance Report, Policy EL 4.3 – Mrs. Martinez
 - 9.3 Board Policy Adoption, Policy EL 4.8 – Ms. Ciancio
 - 9.4 SRO Contract, Policy EL 4.6 – Mr. Brown
 - 9.5 IGA for Election Services, Policy EL 4.3 – Ms. Wong
 - 9.6 Administrative Agreement Ratification, Policy EL 4.2 – Mr. Crawford
 - 9.7 Classified Agreement Ratification, Policy EL 4.2 – Mr. Crawford
10. Focus: Exceptional Staff
 - 10.1 Administrative Assignments, Policy EL 4.2 – Ms. Ciancio
11. Focus: Communication
 - 11.1 Budget Adoption, Policy EL 4.4 – Mrs. Martinez
 - 11.2 Supplemental Budget, Policy EL 4.4 – Mrs. Martinez
 - 11.3 Use of Fund Balance, Policy EL 4.4 – Mrs. Martinez
 - 11.4 CCAC Report, Policy EL 4.8 – Ms. Wong
 - 11.5 Grant Acceptance-CHF, Policy EL 4.8 – Ms. Kapushion
 - 11.6 Student Travel, Cheerleaders, Policy EL 4.8 – Ms. Kapushion
 - 11.7 Student Travel, MESA, Policy EL 4.8 – Mrs. Allenbach
12. Discussion of Next Agenda
13. Superintendent's Comments
14. Board Committee Update
15. School Board Remarks
16. Next Meeting Notification – Tuesday, August 27, 2013
17. Adjournment

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

The board's meeting time is dedicated to addressing Mapleton's mission and top-priority focus areas. "Public Participation" is an opportunity during the business meeting to present brief comments or pose questions to the board for consideration or follow-up. Each person is asked to limit his or her comments to 3 minutes.

1.0 CALL TO ORDER

Co-Chair Norma Frank called the meeting of the Board of Education – Mapleton Public Schools to order at 6:07 p.m. on Tuesday, June 11, 2013, at the Administration Building.

2.0 ROLL CALL

| | |
|-------------------------------|---------|
| Craig Emmert – Vice President | Present |
| Norma Frank – Co-Chair | Present |
| Ray Garcia – Co-Chair | Present |
| Karen Hoopes – Secretary | Present |
| Ken Winslow – Treasurer | Present |

3.0 PLEDGE OF ALLEGIANCE

Mrs. Frank led the Pledge of Allegiance.

4.0 APPROVAL OF AGENDA

MOTION: By Mr. Emmert, seconded by Mr. Winslow, to approve the Agenda as presented.

AYES: Mr. Emmert, Mr. Garcia, Mrs. Frank, Mrs. Hoopes and Mr. Winslow
Motion carried 5-0

5.0 WHAT'S RIGHT IN MAPLETON

None

6.0 PUBLIC PARTICIPATION

None

7.0 APPROVAL OF MINUTES

MOTION: By Mr. Winslow, seconded by Mrs. Hoopes, to approve the minutes of the May 28, 2013, Board meeting.

AYES: Mr. Emmert, Mr. Garcia, Mrs. Frank, Mrs. Hoopes and Mr. Winslow
Motion carried 5-0

8.0 REPORT OF THE SECRETARY

None

9.0 CONSENT AGENDA

MOTION: By Mr. Winslow, seconded by Mr. Emmert, to approve Agenda items as stated on the Board Agenda dated June 11, 2013: 9.1 Personnel Action and 9.3 Adoption of Board Policies.

AYES: Mr. Emmert, Mr. Garcia, Mrs. Frank, Mrs. Hoopes and Mr. Winslow
Motion carried 5-0

10.0 FOCUS: COMMUNICATION

10.1 Proposed Budget Presentation

Mrs. Martinez reported that Colorado law governing school district budget policies and procedures requires that “the Proposed Budget shall be submitted to the board at least thirty days prior to the beginning of the next fiscal year” (22-44-108 (1)(c) C.R.S.). The 2014 Proposed Budget was delivered to the Board on May 28, 2013. The proposed appropriation for each fund is listed below:

| | |
|--------------------------------|---------------|
| General Fund | \$ 63,142,073 |
| CPP Preschool Fund | \$1,460,358 |
| Governmental Grants Fund | \$2,557,382 |
| Capital Reserve Fund | \$1,851,951 |
| Insurance Reserve Fund | \$506,910 |
| Bond Redemption Fund | \$5,193,486 |
| Food Service Fund | \$2,535,052 |

Total FY 2014 Budget Appropriation \$77,247,212

A public hearing regarding the budget was held this evening, June 11, 2013, at the Mapleton Public Schools Administration building. Final adoption of the budget will be considered at the regularly scheduled board meeting on June 25, 2013.

10.2 Fund Balance Reconciliation for FY 2013

Mrs. Martinez said that under state law, school districts are required to “prepare an itemized reconciliation between the fiscal year end fund balances based on the budgetary basis of accounting used by the school district and the fiscal year end fund balances based on the modified accrual basis of accounting.” Although Mapleton Public Schools already uses a modified accrual basis for its budget setting, the following report is prepared to ensure the Board of Education is kept fully informed of the District’s current financial status.

The following table details any variances between the budgeted beginning fund balance and the actual beginning fund balance for fiscal year 2013. These figures are represented on the basis of generally accepted accounting principles and do reflect the accrued salaries liability for the months of July and August.

| Fund | Budgeted Beginning Fund Balance FY 13 | Audited Beginning Fund Balance FY 13 | Variance Actual to Budget |
|-----------------------|--|---|--|
| General | \$5,814,067 | \$6,340,069 | 526,002 |
| CPP Fund | \$15,275 | \$53,449 | 38,174 |
| Insurance Reserve | \$27,463 | \$60,614 | 33,151 |
| Capital Reserve | \$420,850 | \$472,602 | 51,752 |
| Bond Redemption | \$1,996,235 | \$2,130,495 | 134,260 |
| Building Fund | \$24,116,459 | \$20,870,030 | (\$3,246,429) |
| Total Fund Balance | \$32,390,349 | \$29,927,259 | (\$2,463,090) |

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

10.3 Technology Equipment Financing

Mr. Brown requested the Board's approval for technology equipment financing up to \$880,794.47. In FY 2001, District voters approved a mill levy override to provide, among other things, funding to refresh the District's technology systems on a regular basis. The last such refresh occurred four years ago. That lease will be retired June 2014 and the District is recommending another lease to fund the replacement of obsolete network infrastructure and classroom equipment. This lease will also provide additional technology resources for schools and classrooms to support curricular, assessment and communications priorities/requirements.

The lease is split into three terms – a three year term for classroom and lab equipment; a five year term for network infrastructure and a four year term for student devices (iPads). The district is proposing to distribute the financing of the lease among different finance companies to best serve District interest and will phase-in the strategies if necessary to minimize financial risk.

The following companies will provide the lease options: DeLage Landen Public Finance LLC (Network Equipment), Lenovo Financial Services (Classroom Devices), and Apple Educational Finance Services. Lease contracts are being prepared and will be reviewed by District legal counsel. With Board approval, the District will continue to move forward with this financing with final approval upon completion of the agreements.

MOTION: By Mrs. Hoopes, seconded by Mr. Winslow, to approve technology equipment financing as presented.

AYES: Mr. Emmert, Mr. Garcia, Mrs. Frank, Mrs. Hoopes and Mr. Winslow
Motion carried 5-0

11.0 DISCUSSION OF NEXT AGENDA

Mrs. Frank said on the next agenda we will have the budget adoption, administration contract, classified contract, and administrative assignments.

12.0 SUPERINTENDENT'S COMMENTS

Ms. Ciancio reported that most of the executive team is at a Welby community meeting this evening. We did follow up with the parents who wanted a gym for the Montessori school. They are very excited to help engage by promoting Senate Bill 13. The budget presentation is in your board packet. Let us know before the next meeting if you have any questions.

13.0 BOARD COMMITTEE UPDATE

Mrs. Hoopes said that the MEF Sink One for Success Fundraiser is this Saturday June 15th. Please participate for the kids to have scholarships.

14.0 SCHOOL BOARD REMARKS

None

15.0 NEXT MEETING NOTIFICATION

The next Board meeting will be at 6:00 p.m. on Tuesday, June 25, 2013, at the Administration Building.

16.0 ADJOURNMENT

The Board motioned to adjourn at 6:37 p.m.

Norma Frank, Board President

Karen Hoopes, Board Secretary

Submitted by Carolyn Walenczak, Recording Secretary for the Board of Education

Memo

TO: Charlotte Ciano, Superintendent
FROM: Mike Crawford, Executive Director
DATE: June 20, 2013

Policy: Treatment of Staff (EL 4.2)
Report Type: Decision Making (Consent)
SUBJECT: Personnel Action

Policy Wording: The Superintendent shall neither cause nor allow organizational circumstances for staff, including employees, independent contractors and volunteers that are unfair, undignified, disorganized or unclear.

Policy Interpretation: This policy is interpreted to require district administration to seek Board approval for changes to district staffing.

Decision Requested: The Office of Human Resources recommends the following personnel information to be approved by Board Action at the regular meeting of June 25, 2013.

CLASSIFIED STAFF

| <u>NEW EMPLOYEES</u> | <u>POSITION/FACILITY</u> | <u>EFFECTIVE DATE</u> | <u>REASON</u> |
|-----------------------------|--|------------------------------|----------------------|
| Ayerdis, Mayra | Sub. Paraprofessional/District | 06/13/2013 | Rehire |
| Cataldo, Alexa | Paraprofessional/Achieve | 08/12/2013 | New Hire |
| Garramone, Nick | Paraprofessional/Achieve | 08/12/2013 | New Hire |
| Martinez, Tyler | Sub. Nutrition Services/Nutrition Services | 06/11/2013 | New Hire |
| Puff, Johanna | Paraprofessional/Welby | 08/12/2013 | New Hire |
| Semiryazhko, Dennis | Sub. Technology Assistant/Technology | 06/24/2013 | New Hire |
| Soper, Suzanne | Paraprofessional/Welby | 08/12/2013 | New Hire |
| Winslow, Jamie | Office Clerk/MEC/North Valley | 08/12/2013 | New Hire |
| Zavada, Jennifer | Executive Secretary/Special Services | 06/10/2013 | Rehire |

| <u>RESIGNATIONS/TERM.</u> | <u>POSITION/FACILITY</u> | <u>EFFECTIVE DATE</u> | <u>REASON</u> |
|----------------------------------|--|------------------------------|----------------------|
| Avila-Acevedo, Angie | Office Clerk/Academy | 05/31/2013 | Resignation |
| Billmaier, Thomas | Campus Security/Global | 05/31/2013 | Resignation |
| Calderon, Maritza | Secretary/MESA | 06/14/2013 | Resignation |
| Lopez, Olivia | Parent Liaison Para/Meadow | 08/26/2013 | Reduction |
| Martinez, Whitney | Sub. Nutrition Services/Nutrition Services | 05/30/2013 | Resignation |
| Nast, Kathryn | Health Paraprofessional/Valley View | 05/31/2013 | Resignation |
| Schultz, Valerie | Paraprofessional/Welby | 05/31/2013 | Resignation |

CLASSIFIED REQUESTS

No requests at this time

CERTIFIED STAFF

| <u>NEW EMPLOYEES</u> | <u>POSITION/FACILITY</u> | <u>EFFECTIVE DATE</u> | <u>REASON</u> |
|-----------------------------|---------------------------------|------------------------------|----------------------|
| Baum, Michelle | 5th/Monterey | 08/12/2013 | New Hire |
| Cacciatore, Ann | 4th/Explore | 08/12/2013 | New Hire |
| Cardenas, Hannah | 1st/2nd/Monterey | 08/12/2013 | New Hire |
| Carper, Ashley | School Psychologist/District | 08/12/2013 | New Hire |
| Christianson, Cynthia | 6th/Clayton | 08/12/2013 | New Hire |
| Cook, Jed | 6th/Valley View | 08/12/2013 | New Hire |
| Easton, Monica | Kindergarten/Valley View | 08/12/2013 | New Hire |
| Harbulak, Jessica | Special Education/Achieve | 08/12/2013 | New Hire |
| Hoovler, Jennifer | ELL/Intervention | 08/12/2013 | New Hire |
| Jenkins, Brittany | Special Education/Meadow | 08/12/2013 | New Hire |
| Miller, Margaret | 3rd/Monterey | 08/12/2013 | New Hire |
| Post, Jessica | Social Studies/MESA | 08/12/2013 | New Hire |
| Smith, Cynthia | Special Education/MESA | 08/12/2013 | New Hire |
| Stecklein, Gary | P.E./Global Leadership | 08/12/2013 | New Hire |
| Terrell, Christin | Special Education/Explore | 08/12/2013 | New Hire |
| Usher, Tahnee | 1st/2nd/Monterey | 08/12/2013 | New Hire |
| Wolver, Katie | .5 PSOC/North Valley | 08/12/2013 | New Hire |
| Wright, Tammy | 5th/Monterey | 08/12/2013 | New Hire |

| <u>RESIGNATIONS/TERM.</u> | <u>POSITION/FACILITY</u> | <u>EFFECTIVE DATE</u> | <u>REASON</u> |
|---------------------------|--------------------------|-----------------------|---------------|
| Benson, Kelly | Orchestra/District | 05/31/2013 | Resignation |
| Lang, Frances | Humanities/MESA | 05/31/2013 | Resignation |
| McKay, John | School Director/Academy | 06/30/2013 | Resignation |
| Schumacher, Julie | 4th/York | 06/17/2013 | Resignation |

CERTIFIED REQUESTS

No requests at this time

SUBSTITUTE TEACHERS

ADDITIONS

DELETIONS

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

GENERAL FUND

| | Period* May 1-May 31 | Year to Date** 2012-2013 | Budget*** 2012-2013 |
|---------------------------------------|-------------------------|-----------------------------|------------------------|
| REVENUES | | | |
| Total Local Revenue | 2,355,950 | 10,348,272 | 18,868,666 |
| Total Intermediate Revenue | 0 | 4,433 | 2,430 |
| Total County Revenue | 0 | 0 | 0 |
| Total State Revenue | 3,103,160 | 35,422,238 | 38,789,183 |
| Total Federal Revenue | 0 | 712,743 | 1,142,222 |
| Total Transfers | (1,431,207) | (4,143,621) | (6,310,459) |
| Total Loan Revenue | 0 | 0 | 0 |
| Total General Fund Revenue | <u>4,027,903</u> | <u>42,344,065</u> | <u>52,492,042</u> |
| EXPENDITURES | | | |
| Total Salaries | 2,615,206 | 27,094,088 | 30,066,190 |
| Total Benefits | 677,189 | 7,073,238 | 8,044,903 |
| Total Purchased Professional Services | 123,753 | 1,069,453 | 4,994,647 |
| Total Purchased Property Services | 59,720 | 901,180 | 1,279,803 |
| Total Other Purchased Services | 692,731 | 8,830,623 | 1,220,479 |
| Supplies & Materials | 199,716 | 2,108,331 | 7,928,360 |
| Property | 1,911 | 91,628 | 140,734 |
| Other Objects | 5,824 | 92,388 | 59,899 |
| Other Uses of Funds | 0 | 25,063 | 26,500 |
| Other | 0 | 0 | 0 |
| Total General Fund Expenditures | <u>4,376,051</u> | <u>47,285,993</u> | <u>53,761,516</u> |
| Beginning Fund Balance | | 6,340,069 | |
| Fund Balance Year to Date | | 1,418,142 | |

* Revenue and Expenditures for the month.

**Revenue and Expenditures from July 1, 2012

*** Based on Supplemental FY 2013 Budget

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

GENERAL FUND

| | Percent of 2012-2013 | Prior Year to Date 2011-2012 | Percent of 2011-2012 |
|---------------------------------------|-------------------------|---------------------------------|-------------------------|
| REVENUES | | | |
| Total Local Revenue | 54.84% | 14,718,298 | 76.08% |
| Total Intermediate Revenue | 182.44% | 2,430 | 152.07% |
| Total County Revenue | 0.00% | 0 | 0.00% |
| Total State Revenue | 91.32% | 34,124,883 | 92.81% |
| Total Federal Revenue | 62.40% | 730,492 | 58.02% |
| Total Transfers | 65.66% | (3,716,200) | 56.73% |
| Total Loan Revenue | 0.00% | 0 | 0.00% |
| Total General Fund Revenue | <u>80.67%</u> | <u>45,859,903</u> | <u>90.24%</u> |
| EXPENDITURES | | | |
| Total Salaries | 90.11% | 26,313,968 | 89.05% |
| Total Benefits | 87.92% | 6,787,759 | 88.41% |
| Total Purchased Professional Services | 21.41% | 940,534 | 70.21% |
| Total Purchased Property Services | 70.42% | 816,833 | 78.57% |
| Total Other Purchased Services | 723.54% | 8,980,960 | 89.15% |
| Supplies & Materials | 26.59% | 1,874,144 | 62.69% |
| Property | 65.11% | 104,229 | 50.71% |
| Other Objects | 154.24% | 478,214 | 9.25% |
| Other Uses of Funds | 94.58% | 26,500 | 82.81% |
| Other | 0.00% | 0 | 0.00% |
| Total General Fund Expenditures | <u>87.96%</u> | <u>46,323,141</u> | <u>79.76%</u> |

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

OTHER FUNDS

| | Period* May 1-May 31 | Year to Date** 2012-2013 | Budget*** 2012-2013 |
|---------------------------------|-------------------------|-----------------------------|------------------------|
| REVENUES | | | |
| CPP/Preschool Fund | 1,190,000 | 1,322,509 | 1,317,225 |
| Governmental Grants Fund | 56,521 | 2,409,171 | 3,644,150 |
| Capital Reserve Fund | 44,736 | 2,402,086 | 2,259,085 |
| Insurance Reserve Fund | 0 | 541,541 | 541,290 |
| Bond Redemption Fund | 402,732 | 1,593,314 | 3,037,550 |
| Food Service Fund | 13,901 | 1,316,654 | 2,247,584 |
| Building Fund | 875,606 | 876,518 | 732,275 |
| Total Revenue, Other Funds | <u>2,583,495</u> | <u>10,461,794</u> | <u>13,779,159</u> |
| EXPENDITURES | | | |
| CPP/Preschool Fund | 102,437 | 1,252,752 | 1,370,674 |
| Governmental Grants Fund | 271,791 | 2,825,059 | 3,644,150 |
| Capital Reserve Fund | 165,637 | 1,822,442 | 2,731,687 |
| Insurance Reserve Fund | (120) | 434,790 | 590,540 |
| Bond Redemption Fund | 751,846 | 2,950,691 | 4,946,235 |
| Food Service Fund | 131,743 | 1,900,310 | 2,426,984 |
| Building Fund | 223,235 | 15,978,189 | 24,848,734 |
| Total Expenditures, Other Funds | <u>1,646,568</u> | <u>27,164,233</u> | <u>40,559,004</u> |

* Revenue and Expenditures for the month.

**Revenue and Expenditures from July 1, 2012

*** Based on Supplemental FY 2013 Budget

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

OTHER FUNDS

| | <u>Percent of 2012-2013</u> | <u>Prior Year to Date 2011-2012</u> | <u>Percent of 2011-2012</u> |
|---------------------------------|---------------------------------|---|---------------------------------|
| REVENUES | | | |
| CPP/Preschool Fund | 90.34% | 1,347,889 | 97.66% |
| Governmental Grants Fund | 0.00% | 2,551,669 | 58.98% |
| Capital Reserve Fund | 1.98% | 2,176,516 | 95.59% |
| Insurance Reserve Fund | 0.00% | 541,352 | 99.98% |
| Bond Redemption Fund | 13.26% | 2,271,152 | 74.77% |
| Food Service Fund | 0.62% | 2,009,804 | 95.95% |
| Buidling Fund | 119.57% | 27,844,111 | 104.51% |
| Total Revenue, Other Funds | <u>75.92%</u> | <u>38,742,493</u> | <u>96.13%</u> |
| EXPENDITURES | | | |
| CPP/Preschool Fund | 91.40% | 1,262,483 | 90.48% |
| Governmental Grants Fund | 0.00% | 3,391,481 | 78.39% |
| Capital Reserve Fund | 66.71% | 1,853,363 | 68.63% |
| Insurance Reserve Fund | 73.63% | 533,792 | 89.68% |
| Bond Redemption Fund | 59.66% | 2,920,566 | 56.02% |
| Food Service Fund | 78.30% | 1,757,713 | 83.92% |
| Building Fund | 64.30% | 34,756,456 | 60.02% |
| Total Expenditures, Other Funds | <u>66.97%</u> | <u>46,475,854</u> | <u>62.61%</u> |

Period Ending 05/31/13

Balance Sheet Summary

FJBAS01A

| Account No/Description | | Beginning Balance | Current Balance | YTD Balance | Ending Balance |
|------------------------|---|----------------------|--------------------|----------------|-------------------|
| Fund 10 | GENERAL FUND | | | | |
| | 10-000-00-0000-8101-000-0000-00-3 Cash-US Bank | 7,080,724.71 | 1,390,149.69 | 3,046,698.78 | 10,127,423.49 |
| | 10-000-00-0000-8101-000-0000-02-3 Cash-North Valley Bank | .00 | .00 | .00 | .00 |
| | 10-000-00-0000-8101-000-0000-03-3 Payroll Acct-US Bank | 111,505.53 | -2,070,609.94 | -5,057,326.31 | -4,945,820.78 |
| | 10-000-00-0000-8103-000-0000-01-3 Petty Cash-SKV Academy | 400.00 | .00 | .00 | 400.00 |
| | 10-000-00-0000-8103-000-0000-02-3 Petty Cash-FREC | .00 | .00 | .00 | .00 |
| | 10-000-00-0000-8103-000-0000-03-3 Petty Cash-MESA | 1,000.00 | .00 | .00 | 1,000.00 |
| | 10-000-00-0000-8103-000-0000-04-3 Petty Cash-NORTH VALLEY SYA | .00 | .00 | .00 | .00 |
| | 10-000-00-0000-8103-000-0000-05-3 Petty Cash-Explore Elem | 200.00 | .00 | .00 | 200.00 |
| | 10-000-00-0000-8103-000-0000-08-3 Petty Cash-Support Service | 150.00 | .00 | .00 | 150.00 |
| | 10-000-00-0000-8103-000-0000-11-3 Petty Cash-Achieve | 200.00 | .00 | .00 | 200.00 |
| | 10-000-00-0000-8103-000-0000-12-3 Petty Cash-Adventure | 200.00 | .00 | .00 | 200.00 |
| | 10-000-00-0000-8103-000-0000-13-3 Petty Cash-Clayton Partnership | 200.00 | .00 | .00 | 200.00 |
| | 10-000-00-0000-8103-000-0000-14-3 Petty Cash-Enrichment | .00 | .00 | .00 | .00 |
| | 10-000-00-0000-8103-000-0000-15-3 Petty Cash-Valley View | 300.00 | .00 | .00 | 300.00 |
| | 10-000-00-0000-8103-000-0000-16-3 Petty Cash-Highland | 200.00 | .00 | .00 | 200.00 |
| | 10-000-00-0000-8103-000-0000-17-3 Petty Cash-Meadow Community | 300.00 | .00 | .00 | 300.00 |
| | 10-000-00-0000-8103-000-0000-18-3 Petty Cash-Monterey Community | 300.00 | .00 | .00 | 300.00 |
| | 10-000-00-0000-8103-000-0000-19-3 Petty Cash-Preschool | 200.00 | .00 | .00 | 200.00 |
| | 10-000-00-0000-8103-000-0000-21-3 Petty Cash-York Intl | 600.00 | .00 | .00 | 600.00 |
| | 10-000-00-0000-8103-000-0000-31-3 Petty Cash-Skyview High School | 850.00 | .00 | .00 | 850.00 |
| | 10-000-00-0000-8103-000-0000-32-3 Petty Cash-Skyview Athletics | .00 | .00 | .00 | .00 |
| | 10-000-00-0000-8103-000-0000-35-3 Petty Cash-Mapleton Prep | 300.00 | .00 | .00 | 300.00 |
| | 10-000-00-0000-8103-000-0000-36-3 Petty Cash-GLA | 300.00 | .00 | .00 | 300.00 |
| | 10-000-00-0000-8103-000-0000-46-3 Petty Cash-Media Services | 300.00 | .00 | .00 | 300.00 |
| | 10-000-00-0000-8103-000-0000-48-3 Petty Cash-Instr/Curriculum | 500.00 | .00 | .00 | 500.00 |
| | 10-000-00-0000-8103-000-0000-50-3 Petty Cash-Public Relations | 100.00 | .00 | .00 | 100.00 |
| | 10-000-00-0000-8103-000-0000-51-3 Petty Cash-Technology | 200.00 | .00 | .00 | 200.00 |
| | 10-000-00-0000-8103-000-0000-53-3 Petty Cash-Off/Supt | 500.00 | .00 | .00 | 500.00 |
| | 10-000-00-0000-8103-000-0000-57-3 Petty Cash-Staff Development | 300.00 | .00 | .00 | 300.00 |
| | 10-000-00-0000-8103-000-0000-59-3 Petty Cash-Administration Office | 500.00 | .00 | .00 | 500.00 |
| | 10-000-00-0000-8103-000-0000-61-3 Petty Cash-Finance Office | 200.00 | .00 | .00 | 200.00 |
| | 10-000-00-0000-8103-000-0000-62-3 Petty Cash-Fin/Central | 800.00 | .00 | .00 | 800.00 |
| | 10-000-00-0000-8103-000-0000-65-3 Petty Cash-Transportation | .00 | .00 | .00 | .00 |
| | 10-000-00-0000-8103-000-0000-66-3 Petty Cash-Maintenance | 400.00 | .00 | .00 | 400.00 |
| | 10-000-00-0000-8103-000-0000-67-3 Petty Cash-Custodial | 200.00 | .00 | .00 | 200.00 |
| | 10-000-00-0000-8111-000-0000-01-3 Investment-ColoTrust | 2,532,962.15 | 282,296.07 | -2,013,623.69 | 519,338.46 |
| | 10-000-00-0000-8111-000-0000-04-3 Investment-Federal Home Loan Bank | .00 | .00 | .00 | .00 |
| | 10-000-00-0000-8111-000-0000-08-3 Wells Fargo TAN Loan | .00 | .00 | .00 | .00 |

Period Ending 05/31/13

Balance Sheet Summary

FJBAS01A

| Account No/Description | | Beginning Balance | Current Balance | YTD Balance | Ending Balance |
|------------------------|--|----------------------|--------------------|----------------------|---------------------|
| Fund 10 | GENERAL FUND | | | | |
| | 10-000-00-0000-8103-000-0000-37-3 NVYAS Petty Cash | 200.00 | .00 | .00 | 200.00 |
| | 10-000-00-0000-8121-000-0000-00-3 Property Taxes Receivable | 1,250,655.30 | .00 | -874,570.18 | 376,085.12 |
| | 10-000-00-0000-8122-000-0000-00-3 Allow Uncollect Property Tax | .00 | .00 | .00 | .00 |
| | 10-000-00-0000-8141-000-0000-01-3 Due from Intergovernmental | .00 | .00 | .00 | .00 |
| | 10-000-00-0000-8141-000-0000-03-3 Due from State Gov't | .00 | .00 | .00 | .00 |
| | 10-000-00-0000-8141-000-3120-03-3 Accounts Receivable Voc Ed | .00 | .00 | .00 | .00 |
| | 10-000-00-0000-8153-000-0000-01-3 Accounts Receivable | 135,207.32 | .00 | -167,016.77 | -31,809.45 |
| | 10-000-00-0000-8153-000-0000-02-3 Accounts Receivable-Retired | 3,974.52 | -408.90 | 6,275.05 | 10,249.57 |
| | 10-000-00-0000-8153-000-0000-03-3 Accounts Receivable-Employees | .00 | .00 | .00 | .00 |
| | 10-000-00-0000-8153-000-0000-04-3 Accounts Receivable-BOCES | .00 | .00 | .00 | .00 |
| | 10-000-00-0000-8181-000-0000-00-3 Prepaid Expenses | .00 | .00 | .00 | .00 |
| | 10-000-95-0000-8142-000-4010-00-3 Consolidated Title I Receivable | 431,467.00 | -84,715.00 | -343,298.00 | 88,169.00 |
| | 10-000-95-0000-8142-000-4389-00-3 Consolidated Federal ARRA Receivable | .00 | .00 | .00 | .00 |
| | 10-000-00-0000-8132-000-0000-18-3 Due To/From Insurance Reserve Fund | .00 | .00 | .00 | .00 |
| | 10-000-00-0000-8132-000-0000-19-3 Due To/From C.P.P. Fund | -80,546.53 | 65,829.94 | 129,226.25 | 48,679.72 |
| | 10-000-00-0000-8132-000-0000-22-3 Due To/From Gov't Grants Fund | 562,437.99 | 80,492.86 | -392,361.64 | 170,076.35 |
| | 10-000-00-0000-8132-000-0000-31-3 Due To/From Bond Redemption Fund | 18.60 | .00 | -18.60 | .00 |
| | 10-000-00-0000-8132-000-0000-41-3 Due to / From bldg fund | -36,623.34 | -403.65 | 51,268.38 | 14,645.04 |
| | 10-000-00-0000-8132-000-0000-43-3 Due To/From Capital Reserve Fund | -97,243.90 | -3,045.00 | 97,243.90 | .00 |
| | 10-000-00-0000-8132-000-0000-51-3 Due To/From Food Service Fund | 347.73 | -19,222.63 | 112,874.55 | 113,222.28 |
| | Total Assets | 11,904,787.08 | -359,636.56 | -5,404,628.28 | 6,500,158.80 |

Period Ending 05/31/13

Balance Sheet Summary

FJBAS01A

| Account No/Description | | Beginning Balance | Current Balance | YTD Balance | Ending Balance |
|------------------------|---|----------------------|--------------------|----------------|-------------------|
| Fund 10 | GENERAL FUND | | | | |
| | 10-000-00-0000-7421-000-0000-00-3 Accounts Payable | .00 | .00 | -9,569.55 | -9,569.55 |
| | 10-000-00-0000-7421-000-0000-01-3 Prior Yrs Accounts Payable | 302,319.58 | .00 | -302,319.58 | .00 |
| | 10-000-00-0000-7461-000-0000-00-3 Accrued Wages and Benefits | .00 | .00 | .00 | .00 |
| | 10-000-00-0000-7461-000-0000-01-3 Accrued Salaries-Summer Payment | 3,379,782.36 | .00 | .00 | 3,379,782.36 |
| | 10-000-00-0000-7461-000-0000-02-3 Accrued PERA-Summer Payment | 1,129,256.74 | .00 | .00 | 1,129,256.74 |
| | 10-000-00-0000-7461-000-0000-03-3 Accrued Vacation | .00 | .00 | .00 | .00 |
| | 10-000-00-0000-7461-000-0000-04-3 Accrued Early Retirement | .00 | .00 | .00 | .00 |
| | 10-000-00-0000-7471-000-0000-00-3 Due to State Gov't | .00 | .00 | .00 | .00 |
| | 10-000-00-0000-7471-000-0000-01-3 Payable-PERA | .00 | -1,667.31 | -13,342.36 | -13,342.36 |
| | 10-000-00-0000-7471-000-0000-02-3 Payable-Federal Tax W/H | .00 | 2,167.67 | 2,167.67 | 2,167.67 |
| | 10-000-00-0000-7471-000-0000-03-3 Payable-State Tax W/H | .00 | .00 | .00 | .00 |
| | 10-000-00-0000-7471-000-0000-05-3 Payable-Kaiser | .00 | 520.11 | -12,335.76 | -12,335.76 |
| | 10-000-00-0000-7471-000-0000-06-3 Payable-Disab Adm/Class | .00 | .00 | .00 | .00 |
| | 10-000-00-0000-7471-000-0000-07-3 Payable-Executive Services | .00 | .00 | .00 | .00 |
| | 10-000-00-0000-7471-000-0000-08-3 Payable-MEA Dues | .00 | .00 | .00 | .00 |
| | 10-000-00-0000-7471-000-0000-09-3 Payable-Food Service Dues | .00 | .00 | .00 | .00 |
| | 10-000-00-0000-7471-000-0000-10-3 Payable-Credit Union | .00 | .00 | .00 | .00 |
| | 10-000-00-0000-7471-000-0000-11-3 Payable-Pace Dues | .00 | .00 | .00 | .00 |
| | 10-000-00-0000-7471-000-0000-12-3 Payable-Group Life | .00 | .00 | .00 | .00 |
| | 10-000-00-0000-7471-000-0000-13-3 Payable-Tax Sheltered Annuities | .00 | .00 | 97.84 | 97.84 |
| | 10-000-00-0000-7471-000-0000-14-3 Payable-United Way | .00 | .00 | .00 | .00 |
| | 10-000-00-0000-7471-000-0000-15-3 Payable-Medicare | .00 | .00 | .00 | .00 |
| | 10-000-00-0000-7471-000-0000-16-3 Payable-CCSEA | .00 | .00 | .00 | .00 |
| | 10-000-00-0000-7471-000-0000-17-3 Payable CASE Life | .00 | .00 | .00 | .00 |
| | 10-000-00-0000-7471-000-0000-18-3 Payable-PERA Survivor Insurance | .00 | .00 | 676.00 | 676.00 |
| | 10-000-00-0000-7471-000-0000-19-3 Payable-CASE Dues | .00 | .00 | .00 | .00 |
| | 10-000-00-0000-7471-000-0000-20-3 Payable-Cancer Care | .00 | .00 | -1,529.37 | -1,529.37 |
| | 10-000-00-0000-7471-000-0000-21-3 Payable-Executive Svcs Life | .00 | .00 | .00 | .00 |
| | 10-000-00-0000-7471-000-0000-22-3 Payable-Garnishment W/H | -798.43 | .00 | 933.27 | 134.84 |
| | 10-000-00-0000-7471-000-0000-23-3 Payable-Dental | .00 | -12,565.91 | -144,022.39 | -144,022.39 |
| | 10-000-00-0000-7471-000-0000-24-3 Payable-Vision-VSP | .00 | 56.47 | 57.90 | 57.90 |
| | 10-000-00-0000-7471-000-0000-25-3 Payable-Clearing Account/Health Svcs | .00 | .00 | .00 | .00 |
| | 10-000-00-0000-7471-000-0000-26-3 Payable-Mapleton Education Foundation | .00 | .00 | .00 | .00 |
| | 10-000-00-0000-7471-000-0000-27-3 Payable-Life Non-Cash | .00 | .00 | .00 | .00 |
| | 10-000-00-0000-7471-000-0000-28-3 Payable-Long Term Hlth | .00 | .00 | .00 | .00 |
| | 10-000-00-0000-7471-000-0000-29-3 Payable-Disab Certified | -2.55 | .00 | .00 | -2.55 |
| | 10-000-00-0000-7471-000-0000-30-3 AFLAC - FSA | 3,662.48 | .00 | 4,385.19 | 8,047.67 |
| | 10-000-00-0000-7471-000-0000-31-3 Payable-Dependant Care & Health FSAs | .00 | .00 | -7,899.84 | -7,899.84 |

Period Ending 05/31/13

Balance Sheet Summary

FJBAS01A

| Account No/Description | | Beginning Balance | Current Balance | YTD Balance | Ending Balance |
|------------------------|---|----------------------|--------------------|----------------------|----------------------|
| Fund 10 | GENERAL FUND | | | | |
| | 10-000-00-0000-7481-000-0000-00-3 Deferred Revenue | 745,463.00 | .00 | .00 | 745,463.00 |
| | 10-000-95-0000-7482-000-4010-00-3 Title I Deferred Revenue | 5,035.00 | .00 | .00 | 5,035.00 |
| | Total Liabilities | 5,564,718.18 | -11,488.97 | -482,700.98 | 5,082,017.20 |
| | 10-000-00-0000-6750-000-0000-00-3 Committed Fund Balance | 992,713.00 | .00 | .00 | 992,713.00 |
| | 10-000-00-0000-6721-000-0000-00-3 Restricted for Tabor 3% Reserve | 1,599,619.00 | .00 | .00 | 1,599,619.00 |
| | 10-000-00-0000-6722-000-0000-00-3 Restricted for Multi-Yr Contracts | 1,193,550.00 | .00 | .00 | 1,193,550.00 |
| | 10-000-00-0000-6760-000-0000-00-3 Assigned fund balance | 307,200.00 | .00 | .00 | 307,200.00 |
| | 10-000-00-0000-9330-000-0000-00-3 Financial Crisis Restricted Reserve | .00 | .00 | .00 | .00 |
| | 10-000-00-0000-6775-000-0000-00-3 Budgeted Fund Balance | -1,208,409.00 | -801.00 | -61,065.00 | -1,269,474.00 |
| | 10-000-00-0000-6770-000-0000-00-3 Unassigned fund balance | 2,246,986.90 | .00 | .00 | 2,246,986.90 |
| | Total Equity | 5,131,659.90 | -801.00 | -61,065.00 | 5,070,594.90 |
| | 10-000-00-0000-6780-000-0000-00-3 Estimated Revenues | -52,867,208.00 | .00 | 375,166.00 | -52,492,042.00 |
| | 10-000-00-0000-6781-000-0000-00-3 Revenue Control | .00 | 4,027,903.09 | 42,344,065.42 | 42,344,065.42 |
| | 10-000-00-0000-6782-000-0000-00-3 Appropriations | 54,075,617.00 | 801.00 | -314,101.00 | 53,761,516.00 |
| | 10-000-00-0000-6783-000-0000-00-3 Expenditure Control | .00 | -4,376,050.68 | -47,265,992.72 | -47,265,992.72 |
| | 10-000-00-0000-6784-000-0000-00-3 Encumbrance Control | .00 | -105,173.89 | -579,222.47 | -579,222.47 |
| | 10-000-00-0000-6753-000-0000-00-3 Reserve for Encumbrances | .00 | 105,173.89 | 579,222.47 | 579,222.47 |
| | Total Controls | 1,208,409.00 | -347,346.59 | -4,860,862.30 | -3,652,453.30 |
| | Total Equity and Control | 6,340,068.90 | -348,147.59 | -4,921,927.30 | 1,418,141.60 |
| | Total Liabilities and Equity | 11,904,787.08 | -359,636.56 | -5,404,628.28 | 6,500,158.80 |
| | *Fund is in Balance | .00 | | | |

Report Date 06/18/13 10:53 AM

Mapleton Public Schools

Page No 5

Period Ending 05/31/13

Balance Sheet Summary

FJBAS01A

| Account No/Description | | Beginning Balance | Current Balance | YTD Balance | Ending Balance |
|------------------------|---|----------------------|--------------------|----------------|-------------------|
| Fund 11 | CHARTER FUND | | | | |
| | 11-935-00-0000-6780-000-0000-00-3 Estimated Revenue | .00 | .00 | .00 | .00 |
| | Total Controls | .00 | .00 | .00 | .00 |
| | Total Liabilities and Equity | .00 | .00 | .00 | .00 |
| | *Fund is in Balance | .00 | | | |

Period Ending 05/31/13

Balance Sheet Summary

FJBAS01A

| Account No/Description | | Beginning Balance | Current Balance | YTD Balance | Ending Balance |
|------------------------|--|----------------------|--------------------|-------------------|-------------------|
| Fund 18 | INSURANCE RESERVE FUND | | | | |
| | 18-000-00-0000-8101-000-0000-00-3 Cash-North Valley Bank | 54,811.05 | 120.48 | -2,903.77 | 51,907.28 |
| | 18-000-00-0000-8111-000-0000-00-3 Investment-Self Insurance Pool | .00 | .00 | .00 | .00 |
| | 18-000-00-0000-8111-000-0000-01-3 Investment-ColoTrust | 6,804.80 | .00 | 108,653.15 | 115,457.95 |
| | 18-000-00-0000-8181-000-0000-00-3 Prepaid Expenes | .00 | .00 | .00 | .00 |
| | 18-000-00-0000-8132-000-0000-10-3 Due To/From General Fund | .00 | .00 | .00 | .00 |
| | 18-000-00-0000-8132-000-0000-43-3 Due To/From Cap Res Fund | .00 | .00 | .00 | .00 |
| | Total Assets | 61,615.85 | 120.48 | 105,749.38 | 167,365.23 |

Period Ending 05/31/13

Balance Sheet Summary

FJBAS01A

| Account No/Description | | Beginning Balance | Current Balance | YTD Balance | Ending Balance |
|------------------------|--|----------------------|--------------------|-------------------|-------------------|
| Fund 18 | INSURANCE RESERVE FUND | | | | |
| | 18-000-00-0000-7421-000-0000-00-3 Accounts Payable | .00 | .00 | .00 | .00 |
| | 18-000-00-0000-7421-000-0000-01-3 Prior Yrs Accounts Payable | 1,001.71 | .00 | -1,001.71 | .00 |
| | Total Liabilities | 1,001.71 | .00 | -1,001.71 | .00 |
| | 18-000-00-0000-6766-000-0000-00-3 Restricted Insurance Reserve | .00 | .00 | .00 | .00 |
| | 18-000-00-0000-6730-000-0000-00-3 Reserved fund balance | .00 | .00 | .00 | .00 |
| | 18-000-00-0000-6775-000-0000-00-3 Budgeted Fund Balance | -49,250.00 | .00 | .00 | -49,250.00 |
| | 18-000-00-0000-6726-000-0000-00-3 Restricted fund balance | 60,614.14 | .00 | .00 | 60,614.14 |
| | Total Equity | 11,364.14 | .00 | .00 | 11,364.14 |
| | 18-000-00-0000-6780-000-0000-00-3 Estimated Revenues | -541,290.00 | .00 | .00 | -541,290.00 |
| | 18-000-00-0000-6781-000-0000-00-3 Revenue Control | .00 | .00 | 541,540.73 | 541,540.73 |
| | 18-000-00-0000-6782-000-0000-00-3 Appropriations | 590,540.00 | .00 | .00 | 590,540.00 |
| | 18-000-00-0000-6783-000-0000-00-3 Expenditure Control | .00 | 120.48 | -434,789.64 | -434,789.64 |
| | 18-000-00-0000-6784-000-0000-00-3 Encumbrance Control | .00 | .00 | -2,421.48 | -2,421.48 |
| | 18-000-00-0000-6753-000-0000-00-3 Reserve for Encumbrances | .00 | .00 | 2,421.48 | 2,421.48 |
| | Total Controls | 49,250.00 | 120.48 | 106,751.09 | 156,001.09 |
| | Total Equity and Control | 60,614.14 | 120.48 | 106,751.09 | 167,365.23 |
| | Total Liabilities and Equity | 61,615.85 | 120.48 | 105,749.38 | 167,365.23 |
| | *Fund is in Balance | .00 | | | |

Period Ending 05/31/13

Balance Sheet Summary

FJBAS01A

| | | Beginning | Current | YTD | Ending |
|------------------------|--|-------------------|---------------------|------------------|-------------------|
| Account No/Description | | Balance | Balance | Balance | Balance |
| Fund 19 | C.P.P. | | | | |
| | 19-000-00-0000-8101-000-0000-02-3 CPP Cash NVB | 291,226.46 | .00 | 77,236.68 | 368,463.14 |
| | 19-000-00-0000-8101-000-0000-03-3 Cash-CPP | -112,322.14 | 1,153,393.00 | 119,396.80 | 7,074.66 |
| | 19-000-00-0000-8153-000-0000-00-3 Accounts Receivable | .00 | .00 | -1,000.00 | -1,000.00 |
| | 19-000-00-0000-8132-000-0000-10-3 Due To/From General Fund | 80,546.53 | -65,829.94 | -129,226.25 | -48,679.72 |
| | 19-000-00-0000-8132-000-0000-22-3 Due To/From Gov't Grant Fund | -2,772.25 | .00 | 2,772.25 | .00 |
| | 19-000-00-0000-8132-000-0000-43-3 Due to/From 19 and 43 | .00 | .00 | .00 | .00 |
| | Total Assets | 256,678.60 | 1,087,563.06 | 69,179.48 | 325,858.08 |

Period Ending 05/31/13

Balance Sheet Summary

FJBAS01A

| Account No/Description | | Beginning Balance | Current Balance | YTD Balance | Ending Balance |
|------------------------|---|----------------------|---------------------|------------------|-------------------|
| Fund 19 | C.P.P. | | | | |
| | 19-000-00-0000-7421-000-0000-00-3 Accounts Payable | .00 | .00 | .00 | .00 |
| | 19-000-00-0000-7421-000-0000-01-3 Prior Yrs Accounts Payable | 577.64 | .00 | -577.64 | .00 |
| | 19-000-00-0000-7461-000-0000-01-3 Accrued Salaries - Summer Payment | 148,354.00 | .00 | .00 | 148,354.00 |
| | 19-000-00-0000-7461-000-0000-02-3 Accrued Benefits - Summer Payment | 54,298.44 | .00 | .00 | 54,298.44 |
| | Total Liabilities | 203,230.08 | .00 | -577.64 | 202,652.44 |
| | 19-000-00-0000-6724-000-0000-00-3 Restricted CPP Reserve | 53,448.52 | .00 | .00 | 53,448.52 |
| | 19-000-00-0000-6760-000-0000-00-3 Reserved fund balance | .00 | .00 | .00 | .00 |
| | 19-000-00-0000-6775-000-0000-00-3 Budgeted Fund Balance | -55,000.00 | .00 | 1,551.00 | -53,449.00 |
| | 19-000-00-0000-6770-000-0000-00-3 Unreserved fund balance | .00 | .00 | .00 | .00 |
| | Total Equity | -1,551.48 | .00 | 1,551.00 | -.48 |
| | 19-000-00-0000-6780-000-0000-00-3 Estimated Revenues | -1,300,225.00 | .00 | -17,000.00 | -1,317,225.00 |
| | 19-000-00-0000-6781-000-0000-00-3 Revenue Control | .00 | 1,190,000.00 | 1,322,509.05 | 1,322,509.05 |
| | 19-000-00-0000-6782-000-0000-00-3 Appropriations | 1,355,225.00 | .00 | 15,449.00 | 1,370,674.00 |
| | 19-000-00-0000-6783-000-0000-00-3 Expenditure Control | .00 | -102,436.94 | -1,252,751.93 | -1,252,751.93 |
| | 19-000-00-0000-6784-000-0000-00-3 Encumbrance Control | .00 | -3,626.17 | -4,277.04 | -4,277.04 |
| | 19-000-00-0000-6753-000-0000-00-3 Reserve for Encumbrances | .00 | 3,626.17 | 4,277.04 | 4,277.04 |
| | Total Controls | 55,000.00 | 1,087,563.06 | 68,206.12 | 123,206.12 |
| | Total Equity and Control | 53,448.52 | 1,087,563.06 | 69,757.12 | 123,205.64 |
| | Total Liabilities and Equity | 256,678.60 | 1,087,563.06 | 69,179.48 | 325,858.08 |
| | *Fund is in Balance | .00 | | | |

Period Ending 05/31/13

Balance Sheet Summary

FJBAS01A

| Account No/Description | | Beginning Balance | Current Balance | YTD Balance | Ending Balance |
|------------------------|--|----------------------|--------------------|----------------|-------------------|
| Fund 22 | Government Designated-Purpose Grant Fd | | | | |
| | 22-000-00-0000-8101-000-0000-00-3 Cash-North Valley Bank | 42,932.41 | -97,629.74 | 84,507.73 | 127,440.14 |
| | 22-000-00-0000-8111-000-0000-01-3 Investment-ColoTrust | 15,758.69 | .00 | -6,983.85 | 8,774.84 |
| | 22-000-00-0000-8111-000-0000-04-3 Investment-CLASS | .00 | .00 | .00 | .00 |
| | 22-577-00-0000-8103-000-0000-00-3 Petty Cash-Chapter I | .00 | .00 | .00 | .00 |
| | 22-000-00-0000-8142-000-1000-01-3 Due from Federal Gov't | .00 | .00 | .00 | .00 |
| | 22-000-00-0000-8142-000-1000-02-3 Due from State Gov't | .00 | .00 | .00 | .00 |
| | 22-000-00-0000-8142-000-5010-01-3 Supp Summer School Accounts Receivable | .00 | .00 | .00 | .00 |
| | 22-000-00-0000-8142-000-5010-02-3 Tiered Inter Accounts Receivable | .00 | .00 | .00 | .00 |
| | 22-000-00-0000-8142-000-5360-00-3 Colorado Grad Pathways Accts Rec | 15,167.00 | -20,815.00 | -8,917.00 | 6,250.00 |
| | 22-000-00-0000-8142-000-5377-00-3 Tiered Intervention A/R | 94,416.00 | .00 | -6,315.00 | 88,101.00 |
| | 22-000-00-0000-8153-000-0000-01-3 Accounts Receivable | .00 | .00 | .00 | .00 |
| | 22-121-00-0000-8142-000-3901-01-3 Accounts Receivable Summer School | .00 | .00 | .00 | .00 |
| | 22-129-00-0000-8142-000-5184-01-3 Accounts Receivable SS/HS | .00 | .00 | .00 | .00 |
| | 22-183-00-0000-8142-000-0183-01-3 Accounts Receivable School Ready | .00 | .00 | .00 | .00 |
| | 22-187-00-0000-8142-000-4173-01-3 Accounts Receivable Early Childhood | 6,746.00 | .00 | -6,746.00 | .00 |
| | 22-188-00-0000-8142-000-8600-01-3 Accounts Receivable Headstart | 43,968.00 | .00 | -43,968.00 | .00 |
| | 22-244-00-0000-8142-000-7076-01-3 Accounts Receivable NSF | .00 | .00 | .00 | .00 |
| | 22-245-00-0000-8142-000-7076-01-3 Accounts Receivable NSF2 | .00 | .00 | .00 | .00 |
| | 22-246-00-0000-8142-000-7076-00-3 NSF3 Accounts Receivable | 29,631.13 | .00 | -29,631.13 | .00 |
| | 22-304-00-0000-8142-000-0304-01-3 Accounts Receivable New Tech | .00 | .00 | .00 | .00 |
| | 22-328-00-0000-8142-000-0331-01-3 Accounts Receivable El Pomar | .00 | .00 | .00 | .00 |
| | 22-334-00-0000-8142-000-0334-01-3 Accounts Receivable CSSI | .00 | .00 | .00 | .00 |
| | 22-496-00-0000-8142-000-4048-01-3 Accounts Receivable Secondary Basic | .00 | .00 | .00 | .00 |
| | 22-504-00-0000-8142-000-4027-00-3 Title VI-B IDEA Mapleton A/R | 245,194.00 | .00 | -245,194.00 | .00 |
| | 22-545-00-0000-8142-000-4410-00-3 Job Bill Grant Accounts Receivable | .00 | .00 | .00 | .00 |
| | 22-553-00-0000-8142-000-4186-01-3 Accounts Receivable Title IV | .00 | .00 | .00 | .00 |
| | 22-560-00-0000-8142-000-4365-01-3 Accounts Receivable Title III | 47,681.00 | -13,465.00 | -31,428.00 | 16,253.00 |
| | 22-561-00-0000-8142-000-4318-01-3 Accounts Receivable Title IID | .00 | .00 | .00 | .00 |
| | 22-562-00-0000-8142-000-7365-01-3 Accounts Receivable Title III | .00 | -2,867.00 | 16,564.97 | 16,564.97 |
| | 22-563-00-0000-8142-000-4386-00-3 ARRA Title IID Accounts Receivable | .00 | .00 | .00 | .00 |
| | 22-577-00-0000-8142-000-4010-01-3 Accounts Receivable Title I | .00 | .00 | .00 | .00 |
| | 22-578-00-0000-8142-000-4011-01-3 Accounts Receivable Title I Part C | 400.76 | .00 | -396.00 | 4.76 |
| | 22-579-00-0000-8142-000-5010-01-3 Accounts Receivable Title I Reallocation | .00 | .00 | .00 | .00 |
| | 22-580-00-0000-8142-000-5010-01-3 Accounts Receivable Title I Part A | .00 | .00 | .00 | .00 |
| | 22-582-00-0000-8142-000-4367-01-3 Accounts Receivable Title IIA | 59,915.00 | .00 | -59,540.00 | 375.00 |
| | 22-583-00-0000-8142-000-5010-01-3 Accounts Receivable Title IIA | .00 | .00 | .00 | .00 |
| | 22-584-00-0000-8142-000-5010-01-3 Accounts Receivable Title IA R&R | .00 | .00 | .00 | .00 |
| | 22-586-00-0000-8142-000-0342-01-3 Accounts Receivable Rose | .00 | .00 | .00 | .00 |

Period Ending 05/31/13

Balance Sheet Summary

FJBAS01A

| Account No/Description | | Beginning Balance | Current Balance | YTD Balance | Ending Balance |
|------------------------|--|----------------------|--------------------|--------------------|-------------------|
| Fund 22 | Governmentl Designated-Purpose Grant Fd | | | | |
| | 22-730-00-0000-8142-000-1410-00-3 CHF PE Program A/R | .00 | .00 | .00 | .00 |
| | 22-000-00-0000-8142-000-0121-00-3 Boettcher Foundation A/R | .00 | .00 | .00 | .00 |
| | 22-000-00-0000-8142-000-0122-00-3 Wal-Mart Foundation A/R | .00 | .00 | .00 | .00 |
| | 22-000-00-0000-8142-000-0135-00-3 Kohl's Foundation A/R | 7,500.00 | .00 | -7,500.00 | .00 |
| | 22-000-00-0000-8142-000-4413-00-3 Race to the Top A/R | 52,254.00 | .00 | -52,254.00 | .00 |
| | 22-000-00-0000-8142-000-5010-03-3 Prevention Integration A/R | 5,026.00 | .00 | -5,026.00 | .00 |
| | 22-000-00-0000-8142-000-5360-01-3 Colo Grad Paths New America Acct Rec | 14,989.00 | .00 | -4,215.00 | 10,774.00 |
| | 22-000-00-0000-8142-000-7218-00-3 Adams Cty Comm Dev Accts Rec | 517,085.05 | .00 | -517,084.90 | .15 |
| | 22-151-00-0000-8142-000-0126-00-3 GOCO A/R | .00 | .00 | .00 | .00 |
| | 22-186-00-0000-8142-000-4392-00-3 ARRA Preschool Accounts Receivable | .00 | .00 | .00 | .00 |
| | 22-306-00-0000-8142-000-3192-00-3 Counselor Corp Accounts Receivable | .00 | .00 | .00 | .00 |
| | 22-461-00-0000-8142-000-4027-00-3 Title VI-B IDEA Connections A/R | .00 | .00 | .00 | .00 |
| | 22-502-00-0000-8141-000-0123-00-3 Kanter/Kallman Fnd A/R | .00 | .00 | .00 | .00 |
| | 22-505-00-0000-8142-000-4391-00-3 ARRA Title VIB Accts Rec | 6.00 | .00 | .00 | 6.00 |
| | 22-520-00-0000-8142-000-0520-00-3 MEF Teacher Scholarships A/R | 5,278.52 | .00 | -5,278.52 | .00 |
| | 22-576-00-0000-8142-000-4389-00-3 ARRA Title I Part A Accts Rec | .00 | .00 | .00 | .00 |
| | 22-599-00-0000-8142-000-3183-00-3 EARS Accounts Receivable | 219.10 | .00 | -219.10 | .00 |
| | 22-935-00-0000-8142-000-4027-00-3 Title VI-B IDEA New America A/R | .00 | .00 | .00 | .00 |
| | 22-000-00-0000-8132-000-0000-10-3 Due To/From General Fund | -562,437.99 | -80,492.86 | 392,361.64 | -170,076.35 |
| | 22-000-00-0000-8132-000-0000-19-3 Due To/From C P P Fund | 2,772.25 | .00 | -2,772.25 | .00 |
| | 22-000-00-0000-8132-000-0000-43-3 Due To/From Capital Reserve | -7,000.00 | .00 | 7,000.00 | .00 |
| | 22-000-00-0000-8132-000-0000-51-3 Due To/From Food Service | .00 | .00 | -286.75 | -286.75 |
| | Total Assets | 637,501.92 | -215,269.60 | -533,321.16 | 104,180.76 |

Period Ending 05/31/13

Balance Sheet Summary

FJBAS01A

| Account No/Description | | Beginning Balance | Current Balance | YTD Balance | Ending Balance |
|------------------------|---|----------------------|--------------------|----------------|-------------------|
| Fund 22 | Governmentl Designated-Purpose Grant Fd | | | | |
| | 22-000-00-0000-7421-000-0000-00-3 Accounts Payable | .00 | .00 | .00 | .00 |
| | 22-000-00-0000-7421-000-0000-01-3 Prior Yrs Accounts Payable | 86,233.93 | .00 | -86,233.93 | .00 |
| | 22-000-00-0000-7461-000-0000-01-3 Accrued Salaries-Summer Payment | 230,910.58 | .00 | .00 | 230,910.58 |
| | 22-000-00-0000-7461-000-0000-02-3 Accrued Benefits-Summer Payment | 61,776.62 | .00 | .00 | 61,776.62 |
| | 22-000-00-0000-7482-000-1000-00-3 Deferred Revenue | .00 | .00 | .00 | .00 |
| | 22-115-00-0000-7482-000-0171-00-3 Partnership for Great Schools Def Rev | 15,000.00 | .00 | .00 | 15,000.00 |
| | 22-119-00-0000-7482-000-3150-00-3 Gifted & Talented Deferred Revenue | 3,503.45 | .00 | .00 | 3,503.45 |
| | 22-121-00-0000-7482-000-3901-00-3 Deferred Revenue Summer School | .00 | .00 | .00 | .00 |
| | 22-155-00-0000-7482-000-3951-00-3 Deferred Revenue Explore Arts | .00 | .00 | .00 | .00 |
| | 22-183-00-0000-7482-000-0183-00-3 Deferred Revenue School Ready | 950.40 | .00 | .00 | 950.40 |
| | 22-187-00-0000-7482-000-4173-00-3 Deferred Revenue IDEA | .00 | .00 | .00 | .00 |
| | 22-188-00-0000-7482-000-8600-00-3 Deferred Revenue Headstart | 62,800.55 | .00 | .00 | 62,800.55 |
| | 22-194-00-0000-7482-000-0194-00-3 Deferred Revenue Friedman | .00 | .00 | .00 | .00 |
| | 22-304-00-0000-7482-000-0304-00-3 Deferred Rev New Tech | .00 | .00 | .00 | .00 |
| | 22-306-00-0000-7482-000-3192-00-3 Deferred Revenue Counselor Corp | 30,831.88 | .00 | -30,831.88 | .00 |
| | 22-307-00-0000-7482-000-0307-00-3 Deferred Revenue MESA Grant | .00 | .00 | .00 | .00 |
| | 22-307-00-0000-7482-000-0307-03-3 Breech Foundation Deferred Revenue | .00 | .00 | .00 | .00 |
| | 22-308-00-0000-7482-000-0308-00-3 Deferred Revenue Qwest/Tech | .00 | .00 | .00 | .00 |
| | 22-310-00-0000-7482-000-1310-00-3 Deferred Revenue Truancy Red | .00 | .00 | .00 | .00 |
| | 22-334-00-0000-7482-000-0334-00-3 Deferred Revenue CSSI | .00 | .00 | .00 | .00 |
| | 22-340-00-0000-7482-000-0340-00-3 Deferred Revenue CES | .00 | .00 | .00 | .00 |
| | 22-341-00-0000-7482-000-0341-00-3 Deferred Revenue CES2 | .00 | .00 | .00 | .00 |
| | 22-496-00-0000-7482-000-4048-00-3 Deferred Revenue Secondary Basic | .00 | .00 | .00 | .00 |
| | 22-502-00-0000-7482-000-0502-00-3 Deferred Revenue MESA Grant | .00 | .00 | .00 | .00 |
| | 22-520-00-0000-7482-000-0520-00-3 MEF Teacher Scholarships Def Rev | .00 | .00 | .00 | .00 |
| | 22-521-00-0000-7482-000-0303-00-3 Deferred Revenue Rose MESA | 13,500.00 | .00 | .00 | 13,500.00 |
| | 22-530-00-0000-7482-000-0150-00-3 Rose Community Foundation Def Rev | 13,470.00 | .00 | .00 | 13,470.00 |
| | 22-546-00-0000-7482-000-3952-00-3 Deferred Revenue Medicaid | .00 | .00 | .00 | .00 |
| | 22-553-00-0000-7482-000-4186-00-3 Deferred Revenue Drug Free | .00 | .00 | .00 | .00 |
| | 22-578-00-0000-7482-000-4011-00-3 Deferred Revenue Title I Part C (Mig) | .00 | .00 | .00 | .00 |
| | 22-581-00-0000-7482-000-4298-00-3 Deferred Revenue Title V | 3,496.00 | .00 | .00 | 3,496.00 |
| | 22-599-00-0000-7482-000-3183-00-3 Deferred Revenue EARS | 367.75 | .00 | -367.75 | .00 |
| | 22-610-00-0000-7482-000-0173-00-3 CAPER Deferred Revenue | .00 | .00 | .00 | .00 |
| | 22-708-00-0000-7482-000-1161-00-3 State Breakfast Deferred Revenue | .00 | .00 | .00 | .00 |
| | 22-000-00-0000-7482-000-0120-00-3 CenturyLink Def Rev | 4,620.00 | .00 | .00 | 4,620.00 |
| | 22-000-00-0000-7482-000-0121-00-3 Boettcher Foundation Def Rev | .00 | .00 | .00 | .00 |
| | 22-000-00-0000-7482-000-0122-00-3 Wal-Mart Foundation Def Rev | .00 | .00 | .00 | .00 |
| | 22-000-00-0000-7482-000-0125-00-3 Technology Grant Def Rev | 4,321.13 | .00 | .00 | 4,321.13 |

Period Ending 05/31/13

FJBAS01A

Account Period 11

Balance Sheet Summary

| Account No/Description | | Beginning Balance | Current Balance | YTD Balance | Ending Balance |
|------------------------|--|----------------------|--------------------|--------------------|--------------------|
| Fund 22 | Governmentl Designated-Purpose Grant Fd | | | | |
| | 22-000-00-0000-7482-000-0155-00-3 Google Grant Def Rev | .00 | .00 | .00 | .00 |
| | 22-000-00-0000-7482-000-0155-01-3 Google/E-Reader Def Rev | 2,700.00 | .00 | .00 | 2,700.00 |
| | 22-000-00-0000-7482-000-0160-00-3 Amgen Foundation Deferred Revenue | .00 | .00 | .00 | .00 |
| | 22-000-00-0000-7482-000-1400-00-3 Colorado Health Foundation Def Rev | 73,359.00 | .00 | .00 | 73,359.00 |
| | 22-000-00-0000-7482-000-5360-01-3 Colo Grad Paths NA Def Rev | .00 | .00 | .00 | .00 |
| | 22-305-00-0000-7482-000-0305-00-3 Morgridge Foundation Deferred Revenue | .00 | .00 | .00 | .00 |
| | 22-502-00-0000-7481-000-0123-00-3 Kanter/Kallman Fnd Def Rev | .00 | .00 | .00 | .00 |
| | 22-512-00-0000-7482-000-7724-00-3 CPPW Wellness - GLA Playground Def Rev | .00 | .00 | .00 | .00 |
| | 22-520-00-0000-7482-000-0175-00-3 MEF Science Grant Deferred Rev | .00 | .00 | .00 | .00 |
| | 22-586-00-0000-7482-000-0342-00-3 ROSE DEFERRED REVENUE | .00 | .00 | .00 | .00 |
| | 22-590-00-0000-7482-000-0130-00-3 Larrk Found Def Rev | 13,723.02 | .00 | .00 | 13,723.02 |
| | 22-673-00-0000-7482-000-0545-00-3 Anschutz Foundation Def Rev | 1,828.55 | .00 | .00 | 1,828.55 |
| | 22-673-00-0000-7482-000-0547-00-3 Anschutz General Operating Def Rev | .00 | .00 | .00 | .00 |
| | 22-730-00-0000-7482-000-1410-00-3 CHF PE Program Def Rev | 13,872.25 | .00 | .00 | 13,872.25 |
| | 22-580-00-0000-7482-000-5010-00-3 Deferred Revenue | 236.81 | .00 | .00 | 236.81 |
| | Total Liabilities | 637,501.92 | .00 | -117,433.56 | 520,068.36 |
| | 22-000-00-0000-6760-000-0000-00-3 Reserved fund balance | .00 | .00 | .00 | .00 |
| | 22-000-00-0000-6775-000-0000-00-3 Budgeted Fund Balance | .00 | .00 | .00 | .00 |
| | 22-000-00-0000-6770-000-0000-00-3 Unreserved fund balance | .00 | .00 | .00 | .00 |
| | Total Equity | .00 | .00 | .00 | .00 |
| | 22-000-00-0000-6780-000-0000-00-3 Estimated Revenues | -3,051,686.03 | .00 | -592,463.58 | -3,644,149.61 |
| | 22-000-00-0000-6781-000-0000-00-3 Revenue Control | .00 | 56,521.00 | 2,409,171.24 | 2,409,171.24 |
| | 22-000-00-0000-6782-000-0000-00-3 Appropriations | 3,051,686.03 | .00 | 592,463.58 | 3,644,149.61 |
| | 22-000-00-0000-6783-000-0000-00-3 Expenditure Control | .00 | -271,790.60 | -2,825,058.84 | -2,825,058.84 |
| | 22-000-00-0000-6784-000-0000-00-3 Encumbrance Control | .00 | -13,217.13 | -53,261.00 | -53,261.00 |
| | 22-000-00-0000-6753-000-0000-00-3 Reserve for Encumbrances | .00 | 13,217.13 | 53,261.00 | 53,261.00 |
| | Total Controls | .00 | -215,269.60 | -415,887.60 | -415,887.60 |
| | Total Equity and Control | .00 | -215,269.60 | -415,887.60 | -415,887.60 |
| | Total Liabilities and Equity | 637,501.92 | -215,269.60 | -533,321.16 | 104,180.76 |
| | *Fund is in Balance | .00 | | | |

Period Ending 05/31/13

Balance Sheet Summary

FJBAS01A

| | | Beginning Balance | Current Balance | YTD Balance | Ending Balance |
|------------------------|---|----------------------|--------------------|----------------------|-------------------|
| Account No/Description | | | | | |
| Fund 31 | Bond Redemption Fund | | | | |
| | 31-000-00-0000-8101-000-0000-00-3 Cash-Colorado National Bank | .00 | .00 | .00 | .00 |
| | 31-000-00-0000-8111-000-0000-01-3 Investment-ColoTrust | .00 | .00 | .00 | .00 |
| | 31-000-00-0000-8111-000-0000-02-3 Investment-Piper Jaffray | .00 | .00 | .00 | .00 |
| | 31-000-00-0000-8111-000-0000-04-3 Investment-US Bancorp/Piper Jaffray | .00 | .00 | .00 | .00 |
| | 31-000-00-0000-8111-000-0000-05-3 US Bancorp-Dreyfus | .00 | .00 | .00 | .00 |
| | 31-000-00-0000-8111-000-0000-06-3 Cash Held with Trustee | 896,535.96 | .00 | -896,535.96 | .00 |
| | 31-000-00-0000-8111-000-0000-07-3 US Bank Custodial Account | 1,139,698.88 | -349,113.99 | -343,300.75 | 796,398.13 |
| | 31-000-00-0000-8111-000-0000-08-3 Bond Refunding Escrow | .00 | .00 | .00 | .00 |
| | 31-000-00-0000-8121-000-0000-00-3 Property Taxes Receivable | 233,379.12 | .00 | -117,559.12 | 115,820.00 |
| | 31-000-00-0000-8132-000-0000-10-3 Due To/From From General Fund | -18.60 | .00 | 18.60 | .00 |
| | Total Assets | 2,269,595.36 | -349,113.99 | -1,357,377.23 | 912,218.13 |

Period Ending 05/31/13

Balance Sheet Summary

FJBAS01A

| Account No/Description | | Beginning Balance | Current Balance | YTD Balance | Ending Balance |
|------------------------|---|----------------------|--------------------|----------------------|-------------------|
| Fund 31 | Bond Redemption Fund | | | | |
| | 31-000-00-0000-7421-000-0000-00-3 Accounts Payable | .00 | .00 | .00 | .00 |
| | 31-000-00-0000-7441-000-0000-00-3 Matured Coupons Payable | .00 | .00 | .00 | .00 |
| | 31-000-00-0000-7455-000-0000-00-3 Accrued Interest Payable | .00 | .00 | .00 | .00 |
| | 31-000-00-0000-7481-000-0000-00-3 Deferred Revenue | 139,100.00 | .00 | .00 | 139,100.00 |
| | Total Liabilities | 139,100.00 | .00 | .00 | 139,100.00 |
| | | | | | |
| | 31-000-00-0000-6720-000-0000-00-3 Restricted Fund Balance | .00 | .00 | .00 | .00 |
| | 31-000-00-0000-6775-000-0000-00-3 Budgeted Fund Balance | -1,908,685.00 | .00 | .00 | -1,908,685.00 |
| | 31-000-00-0000-6760-000-0000-01-3 Restructed fund balance | 2,130,495.36 | .00 | .00 | 2,130,495.36 |
| | 31-000-00-0000-6770-000-0000-00-3 Undesignated Fund Balance | .00 | .00 | .00 | .00 |
| | Total Equity | 221,810.36 | .00 | .00 | 221,810.36 |
| | | | | | |
| | 31-000-00-0000-6780-000-0000-00-3 Estimated Revenues | -3,037,550.00 | .00 | .00 | -3,037,550.00 |
| | 31-000-00-0000-6781-000-0000-00-3 Revenue Control | .00 | 402,731.75 | 1,593,314.25 | 1,593,314.25 |
| | 31-000-00-0000-6782-000-0000-00-3 Appropriations | 4,946,235.00 | .00 | .00 | 4,946,235.00 |
| | 31-000-00-0000-6783-000-0000-00-3 Expenditure Control | .00 | -751,845.74 | -2,950,691.48 | -2,950,691.48 |
| | 31-000-00-0000-6784-000-0000-00-3 Encumbrance Control | .00 | .00 | .00 | .00 |
| | 31-000-00-0000-6753-000-0000-00-3 Reserve for Encumbrances | .00 | .00 | .00 | .00 |
| | Total Controls | 1,908,685.00 | -349,113.99 | -1,357,377.23 | 551,307.77 |
| | Total Equity and Control | 2,130,495.36 | -349,113.99 | -1,357,377.23 | 773,118.13 |
| | Total Liabilities and Equity | 2,269,595.36 | -349,113.99 | -1,357,377.23 | 912,218.13 |
| | | | | | |
| | *Fund is in Balance | .00 | | | |

Report Date 06/18/13 10:53 AM

Mapleton Public Schools

Page No 16

Period Ending 05/31/13

Balance Sheet Summary

FJBAS01A

| | | Beginning | Current | YTD | Ending |
|------------------------|---|----------------------|-------------------|-----------------------|---------------------|
| Account No/Description | | Balance | Balance | Balance | Balance |
| Fund 41 | Building Fund | | | | |
| | 41-000-00-0000-8111-000-0000-00-3 Building Fund Cash C-Safe | 2,041,698.79 | -223,639.14 | -1,936,850.22 | 104,848.57 |
| | 41-805-00-0000-8105-000-0000-00-3 Cash with Fiscal Agent | 22,031,271.00 | 875,606.00 | -16,353,115.38 | 5,678,155.62 |
| | 41-000-00-0000-8142-000-3188-00-3 BEST Grant Receivable | 12,868.20 | .00 | -12,868.20 | .00 |
| | 41-000-00-0000-8132-000-0000-10-3 Due To From General Fund | 36,623.34 | 403.65 | -51,268.38 | -14,645.04 |
| | 41-000-00-0000-8132-000-0000-43-3 Due to/from | .00 | .00 | .00 | .00 |
| | Total Assets | 24,122,461.33 | 652,370.51 | -18,354,102.18 | 5,768,359.15 |

Period Ending 05/31/13

Account Period 11

Balance Sheet Summary

FJBAS01A

| | | Beginning Balance | Current Balance | YTD Balance | Ending Balance |
|------------------------|--|----------------------|--------------------|-----------------------|----------------------|
| Account No/Description | | | | | |
| Fund 41 | Building Fund | | | | |
| | 41-000-00-0000-7421-000-0000-00-3 Accounts Payable | .00 | .00 | -2,970,923.39 | -2,970,923.39 |
| | 41-000-00-0000-7421-000-0000-01-3 Prior Yrs Accounts Payable | 3,252,431.70 | .00 | -281,508.31 | 2,970,923.39 |
| | 41-805-00-0000-7432-000-3188-00-3 Construction Contracts Payable- BEST | .00 | .00 | .00 | .00 |
| | Total Liabilities | 3,252,431.70 | .00 | -3,252,431.70 | .00 |
| | 41-000-00-0000-6726-000-0000-00-3 Restricted Fund Balance | 20,860,164.21 | .00 | .00 | 20,860,164.21 |
| | 41-000-00-0000-6775-000-0000-00-3 Budgeted Fund Balance | -24,116,458.86 | .00 | .00 | -24,116,458.86 |
| | 41-000-00-0000-6770-000-0000-00-3 Undesignated Fund Balance | 9,865.42 | .00 | .00 | 9,865.42 |
| | Total Equity | -3,246,429.23 | .00 | .00 | -3,246,429.23 |
| | 41-000-00-0000-6780-000-0000-00-3 Estimated revenue | -732,275.00 | .00 | .00 | -732,275.00 |
| | 41-000-00-0000-6781-000-0000-00-3 Revenue Control | .00 | 875,606.00 | 876,518.18 | 876,518.18 |
| | 41-000-00-0000-6782-000-0000-00-3 appropriations | 24,848,733.86 | .00 | .00 | 24,848,733.86 |
| | 41-000-00-0000-6783-000-0000-00-3 Expenditure Control | .00 | -223,235.49 | -15,978,188.66 | -15,978,188.66 |
| | 41-000-00-0000-6784-000-0000-00-3 Encumbrance | .00 | .00 | -419,264.28 | -419,264.28 |
| | 41-000-00-0000-6753-000-0000-00-3 Reserve for Encumbrances | .00 | .00 | 419,264.28 | 419,264.28 |
| | Total Controls | 24,116,458.86 | 652,370.51 | -15,101,670.48 | 9,014,788.38 |
| | Total Equity and Control | 20,870,029.63 | 652,370.51 | -15,101,670.48 | 5,768,359.15 |
| | Total Liabilities and Equity | 24,122,461.33 | 652,370.51 | -18,354,102.18 | 5,768,359.15 |
| | *Fund is in Balance | .00 | | | |

Period Ending 05/31/13

Balance Sheet Summary

FJBAS01A

| Account No/Description | | Beginning Balance | Current Balance | YTD Balance | Ending Balance |
|------------------------|---|----------------------|--------------------|-------------------|---------------------|
| Fund 43 | CAPITAL RESERVE FUND | | | | |
| | 43-000-00-0000-8101-000-0000-00-3 Cash-North Valley Bank | 50,825.45 | 12,963.54 | 364,337.23 | 415,162.68 |
| | 43-000-00-0000-8111-000-0000-01-3 Investment-ColoTrust | 13,116.63 | -136,910.51 | 319,550.43 | 332,667.06 |
| | 43-000-00-0000-8111-000-0000-02-3 Investment-US Bank Debt Svc Reserve I | 420,537.50 | .00 | .00 | 420,537.50 |
| | 43-000-00-0000-8111-000-0000-03-3 Investment-US Bank Interest Fund | 4.22 | .00 | .00 | 4.22 |
| | 43-000-00-0000-8111-000-0000-04-3 Investment-CLASS | .00 | .00 | .00 | .00 |
| | 43-000-00-0000-8111-000-0000-05-3 Unrestricted Cash | .00 | .00 | .00 | .00 |
| | 43-000-00-0000-8111-000-0000-06-3 Investment-Wells Fargo | .00 | .00 | .00 | .00 |
| | 43-000-00-0000-8111-000-0000-07-3 Investment-Wells Fargo (Tech) | .00 | .00 | .00 | .00 |
| | 43-000-00-0000-8111-000-0000-08-3 Investment-New Tech High | .00 | .00 | .00 | .00 |
| | 43-000-00-0000-8111-000-0000-09-3 Investment-Wells Fargo (Buses) | .00 | .00 | .00 | .00 |
| | 43-000-00-0000-8153-000-0000-00-3 Accounts Receivable | .00 | .00 | .00 | .00 |
| | 43-000-00-0000-8181-000-0000-00-3 Prepaid Expenses | .00 | .00 | .00 | .00 |
| | 43-000-00-0000-8142-000-3189-00-3 BEST Roofing Receivable | .00 | .00 | .00 | .00 |
| | 43-000-00-0000-8132-000-0000-10-3 Due To/From General Fund | 97,243.90 | 3,045.00 | -97,243.90 | .00 |
| | 43-000-00-0000-8132-000-0000-18-3 Due To/From Ins Res Fund | .00 | .00 | .00 | .00 |
| | 43-000-00-0000-8132-000-0000-19-3 Due to/from CPP | .00 | .00 | .00 | .00 |
| | 43-000-00-0000-8132-000-0000-22-3 Due To/From Governmental Grants | 7,000.00 | .00 | -7,000.00 | .00 |
| | 43-000-00-0000-8132-000-0000-41-3 Due to/from | .00 | .00 | .00 | .00 |
| | Total Assets | 588,727.70 | -120,901.97 | 579,643.76 | 1,168,371.46 |

Period Ending 05/31/13

Balance Sheet Summary

FJBAS01A

| Account No/Description | | Beginning Balance | Current Balance | YTD Balance | Ending Balance |
|------------------------|---|----------------------|--------------------|--------------------|---------------------|
| Fund 43 | CAPITAL RESERVE FUND | | | | |
| | 43-000-00-0000-7421-000-0000-00-3 Accounts Payable | .00 | .00 | .00 | .00 |
| | 43-000-00-0000-7421-000-0000-01-3 Prior Yrs Accounts Payable | .00 | .00 | .00 | .00 |
| | 43-000-00-0000-7481-000-0000-00-3 Deferred Property Tax Revenue | .00 | .00 | .00 | .00 |
| | 43-000-00-0000-7481-000-0000-01-3 Deferred Revenue | 116,126.10 | .00 | .00 | 116,126.10 |
| | 43-000-00-0000-7531-000-0000-00-3 Obligation-Capital Leases | .00 | .00 | .00 | .00 |
| | Total Liabilities | 116,126.10 | .00 | .00 | 116,126.10 |
| | 43-000-00-0000-6726-000-0000-00-3 Reserved fund balance | 254,985.60 | .00 | .00 | 254,985.60 |
| | 43-000-00-0000-6775-000-0000-00-3 Budgeted Fund Balance | -271,114.00 | .00 | -201,488.00 | -472,602.00 |
| | 43-000-00-0000-6770-000-0000-00-3 Unreserved fund balance | 217,616.00 | .00 | .00 | 217,616.00 |
| | Total Equity | 201,487.60 | .00 | -201,488.00 | -.40 |
| | 43-000-00-0000-6780-000-0000-00-3 Estimated Revenues | -1,865,850.00 | .00 | -393,235.00 | -2,259,085.00 |
| | 43-000-00-0000-6781-000-0000-00-3 Revenue Control | .00 | 44,735.50 | 2,402,086.14 | 2,402,086.14 |
| | 43-000-00-0000-6782-000-0000-00-3 Appropriations | 2,136,964.00 | .00 | 594,723.00 | 2,731,687.00 |
| | 43-000-00-0000-6783-000-0000-00-3 Expenditure Control | .00 | -165,637.47 | -1,822,442.38 | -1,822,442.38 |
| | 43-000-00-0000-6784-000-0000-00-3 Encumbrance Control | .00 | 4,953.07 | -150,659.30 | -150,659.30 |
| | 43-000-00-0000-6753-000-0000-00-3 Reserve for Encumbrances | .00 | -4,953.07 | 150,659.30 | 150,659.30 |
| | Total Controls | 271,114.00 | -120,901.97 | 781,131.76 | 1,052,245.76 |
| | Total Equity and Control | 472,601.60 | -120,901.97 | 579,643.76 | 1,052,245.36 |
| | Total Liabilities and Equity | 588,727.70 | -120,901.97 | 579,643.76 | 1,168,371.46 |
| | *Fund is in Balance | .00 | | | |

Period Ending 05/31/13

Balance Sheet Summary

FJBAS01A

| Account No/Description | | Beginning Balance | Current Balance | YTD Balance | Ending Balance |
|------------------------|--|----------------------|--------------------|----------------|-------------------|
| Fund 51 | Nutrition Service Fund | | | | |
| | 51-000-00-0000-8101-000-0000-00-3 Cash-North Valley Bank | 622,935.69 | 159,363.95 | 678,414.55 | 1,301,350.24 |
| | 51-000-00-0000-8101-000-0000-01-3 Cash-North Valley Bank School Passpo | 30,404.46 | .00 | 5,034.07 | 35,438.53 |
| | 51-000-00-0000-8103-000-0000-00-3 Petty Cash | 825.00 | -800.00 | -800.00 | 25.00 |
| | 51-000-00-0000-8103-000-0000-51-3 Petty Cash-Office | 200.00 | -97.25 | 202.75 | 402.75 |
| | 51-000-00-0000-8111-000-0000-01-3 Investment-ColoTrust | 1,059,782.29 | .00 | -798,422.70 | 261,359.59 |
| | 51-000-00-0000-8141-000-0000-00-3 Due from State | .00 | .00 | .00 | .00 |
| | 51-000-00-0000-8141-000-0000-01-3 Due from Federal Gov't | .00 | .00 | .00 | .00 |
| | 51-000-00-0000-8141-000-0000-02-3 Receivable From Fed Govt | .00 | .00 | .00 | .00 |
| | 51-000-00-0000-8141-000-0000-03-3 Receivable-State of Colorado | .00 | .00 | .00 | .00 |
| | 51-000-00-0000-8153-000-0000-01-3 Accounts Receivable | 12,133.45 | .00 | -12,133.45 | .00 |
| | 51-000-00-0000-8154-000-0000-01-3 Uncollected meal costs | .00 | .00 | .00 | .00 |
| | 51-000-00-0000-8171-000-0000-04-3 Commodity Received from Federal Govt | .00 | .00 | .00 | .00 |
| | 51-000-00-0000-8171-000-0000-05-3 Prior Years Inventory Adjustment | .00 | .00 | .00 | .00 |
| | 51-000-00-0000-8231-000-0000-00-3 Building Improvements | 54,857.62 | .00 | .00 | 54,857.62 |
| | 51-000-00-0000-8241-000-0000-00-3 Equipment over \$5000 | 273,673.75 | .00 | .00 | 273,673.75 |
| | 51-113-00-0000-8153-000-0000-00-3 MDW Accounts Receivable | .00 | .00 | .00 | .00 |
| | 51-113-00-0000-8171-000-0000-00-3 MDW Inventory | .00 | .00 | 1,561.82 | 1,561.82 |
| | 51-113-00-0000-8171-000-0000-01-3 MDW Food Inventory | 3,942.50 | 5,664.30 | 12,213.46 | 16,155.96 |
| | 51-113-00-0000-8171-000-0000-02-3 MDW Non Food Inventory | 114.56 | .00 | .00 | 114.56 |
| | 51-114-00-0000-8153-000-0000-00-3 MNT Accounts Receivable | .00 | .00 | .00 | .00 |
| | 51-114-00-0000-8171-000-0000-00-3 MNT Inventory | .00 | .00 | 6,321.56 | 6,321.56 |
| | 51-114-00-0000-8171-000-0000-01-3 MNT Food Inventory | 4,455.85 | 8,786.43 | 4,867.46 | 9,323.31 |
| | 51-114-00-0000-8171-000-0000-02-3 MNT Non Food Inventory | 1,333.50 | .00 | 334.83 | 1,668.33 |
| | 51-115-00-0000-8153-000-0000-00-3 VV Accounts Receivable | .00 | .00 | .00 | .00 |
| | 51-115-00-0000-8171-000-0000-00-3 VV Inventory | .00 | .00 | 2,716.04 | 2,716.04 |
| | 51-115-00-0000-8171-000-0000-01-3 VV Food Inventory | 1,981.99 | 4,560.14 | 11,161.89 | 13,143.88 |
| | 51-115-00-0000-8171-000-0000-02-3 VV Non Food Inventory | 674.75 | .00 | .00 | 674.75 |
| | 51-116-00-0000-8153-000-0000-00-3 WH Accounts Receivable | .00 | .00 | .00 | .00 |
| | 51-116-00-0000-8171-000-0000-00-3 WH Inventory | .00 | .00 | 2,259.85 | 2,259.85 |
| | 51-116-00-0000-8171-000-0000-01-3 WH Food Inventory | 2,136.64 | 4,640.23 | 5,827.15 | 7,963.79 |
| | 51-116-00-0000-8171-000-0000-02-3 WH Non Food Inventory | 279.87 | .00 | 88.62 | 368.49 |
| | 51-151-00-0000-8153-000-0000-00-3 BH Accounts Receivable | .00 | .00 | .00 | .00 |
| | 51-151-00-0000-8171-000-0000-00-3 BH Inventory | .00 | .00 | 2,790.96 | 2,790.96 |
| | 51-151-00-0000-8171-000-0000-01-3 BH Food Inventory | 1,803.67 | 8,183.66 | 12,435.00 | 14,238.67 |
| | 51-151-00-0000-8171-000-0000-02-3 BH Non Food Inventory | 447.97 | .00 | 160.50 | 608.47 |
| | 51-155-00-0000-8153-000-0000-00-3 Explore Accounts Receivable | .00 | .00 | .00 | .00 |
| | 51-155-00-0000-8171-000-0000-00-3 Explore Inventory | .00 | .00 | 2,265.75 | 2,265.75 |
| | 51-155-00-0000-8171-000-0000-01-3 Explore Food Inventory | 2,435.73 | 4,035.53 | 2,391.10 | 4,826.83 |

Period Ending 05/31/13

Balance Sheet Summary

FJBAS01A

| Account No/Description | | Beginning Balance | Current Balance | YTD Balance | Ending Balance |
|------------------------|---|----------------------|--------------------|----------------|-------------------|
| Fund 51 | Nutrition Service Fund | | | | |
| | 51-155-00-0000-8171-000-0000-02-3 Explore Non Food Inventory | 1,031.41 | .00 | 73.76 | 1,105.17 |
| | 51-181-00-0000-8153-000-0000-00-3 MELC Accounts Receivable | .00 | .00 | .00 | .00 |
| | 51-181-00-0000-8171-000-0000-00-3 MELC Inventory | .00 | .00 | 762.37 | 762.37 |
| | 51-181-00-0000-8171-000-0000-01-3 MELC Food Inventory | 2,658.63 | 925.58 | 1,209.50 | 3,868.13 |
| | 51-181-00-0000-8171-000-0000-02-3 MELC Non Food Inventory | 575.92 | .00 | .00 | 575.92 |
| | 51-220-00-0000-8171-000-0000-00-3 JD Inventory | .00 | .00 | .00 | .00 |
| | 51-220-00-0000-8171-000-0000-01-3 JD Food Inventory | .00 | .00 | .00 | .00 |
| | 51-220-00-0000-8171-000-0000-02-3 JD Non Food Inventory | .00 | .00 | .00 | .00 |
| | 51-221-00-0000-8171-000-0000-00-3 YK Inventory | .00 | .00 | .00 | .00 |
| | 51-221-00-0000-8171-000-0000-01-3 YK Food Inventory | .00 | .00 | 3,288.08 | 3,288.08 |
| | 51-221-00-0000-8171-000-0000-02-3 YK Non Food Inventory | .00 | .00 | .00 | .00 |
| | 51-301-00-0000-8153-000-0000-00-3 SKV Accounts Receivable | .00 | .00 | .00 | .00 |
| | 51-301-00-0000-8171-000-0000-00-3 SKV Inventory | .00 | .00 | .00 | .00 |
| | 51-301-00-0000-8171-000-0000-01-3 SKV Food Inventory | 2,210.99 | .00 | .00 | 2,210.99 |
| | 51-301-00-0000-8171-000-0000-02-3 SKV Non Food Inventory | 1,288.84 | .00 | 73.77 | 1,362.61 |
| | 51-334-00-0000-8153-000-0000-00-3 Acad/Clay Accounts Receivable | .00 | .00 | .00 | .00 |
| | 51-334-00-0000-8171-000-0000-00-3 Acad/Clay Inventory | .00 | .00 | 8,846.41 | 8,846.41 |
| | 51-334-00-0000-8171-000-0000-01-3 Acad/Clay Food Inventory | .00 | 9,972.78 | 5,141.26 | 5,141.26 |
| | 51-334-00-0000-8171-000-0000-02-3 Acad/Clay Non Food Inventory | .00 | .00 | 19.14 | 19.14 |
| | 51-335-00-0000-8153-000-0000-00-3 MEC/MESA Accounts Receivable | .00 | .00 | .00 | .00 |
| | 51-335-00-0000-8171-000-0000-00-3 MEC/MESA Inventory | .00 | .00 | 2,166.26 | 2,166.26 |
| | 51-335-00-0000-8171-000-0000-01-3 MEC/MESA Food Inventory | .00 | 5,564.84 | 9,788.23 | 9,788.23 |
| | 51-335-00-0000-8171-000-0000-02-3 MEC/MESA Non Food Inventory | .00 | .00 | 276.54 | 276.54 |
| | 51-511-00-0000-8153-000-0000-00-3 York Intl Accounts Receivable | .00 | .00 | .00 | .00 |
| | 51-511-00-0000-8171-000-0000-00-3 York Intl Inventory | -10.00 | .00 | 3,472.38 | 3,462.38 |
| | 51-511-00-0000-8171-000-0000-01-3 York Intl Food Inventory | 4,495.88 | 7,060.61 | 4,077.09 | 8,572.97 |
| | 51-511-00-0000-8171-000-0000-02-3 York Intl Non Food Inventory | 1,001.25 | .00 | 115.79 | 1,117.04 |
| | 51-512-00-0000-8153-000-0000-00-3 GLA Accounts Receivable | .00 | .00 | .00 | .00 |
| | 51-512-00-0000-8171-000-0000-00-3 GLA Inventory | .00 | .00 | 2,680.77 | 2,680.77 |
| | 51-512-00-0000-8171-000-0000-01-3 GLA Food Inventory | 4,848.30 | 3,860.97 | 8,430.82 | 13,279.12 |
| | 51-512-00-0000-8171-000-0000-02-3 GLA Non Food Inventory | 970.91 | .00 | 11.62 | 982.53 |
| | 51-000-00-0000-8141-000-0000-04-3 Receivable of Local | .00 | .00 | .00 | .00 |
| | 51-000-00-0000-8142-000-3161-00-3 School Lunch State Match A/R | .00 | .00 | .00 | .00 |
| | 51-000-00-0000-8142-000-3162-00-3 School Breakfast A/R | .00 | .00 | .00 | .00 |
| | 51-000-00-0000-8142-000-3164-00-3 Smart Start Nutrition A/R | 1,036.20 | -1,867.90 | 172.10 | 1,208.30 |
| | 51-000-00-0000-8142-000-3169-00-3 Child Nutrition Lunch A/R | .00 | -1,894.10 | 1,051.50 | 1,051.50 |
| | 51-000-00-0000-8142-000-4553-00-3 Federal School Breakfast A/R | 41,323.92 | -82,841.02 | -129,619.54 | -88,295.62 |
| | 51-000-00-0000-8142-000-4555-00-3 Federal School Lunch A/R | 166,414.26 | -286,555.09 | -476,406.49 | -309,992.23 |

Period Ending 05/31/13

Balance Sheet Summary

FJBAS01A

| Account No/Description | | Beginning Balance | Current Balance | YTD Balance | Ending Balance |
|------------------------|--|----------------------|--------------------|--------------------|---------------------|
| Fund 51 | Nutrition Service Fund | | | | |
| | 51-000-00-0000-8142-000-4555-01-3 Federal Snack A/R | .00 | -3,389.88 | 507.78 | 507.78 |
| | 51-000-00-0000-8142-000-4556-00-3 Special Milk Program A/R | .00 | -1,199.10 | -1,783.77 | -1,783.77 |
| | 51-000-00-0000-8142-000-4559-00-3 Federal Summer Food Serv A/R | 24,542.18 | .00 | -24,542.18 | .00 |
| | 51-000-00-0000-8171-000-0000-01-3 Food Inventory | 28,779.94 | 11,367.03 | 89,154.01 | 117,933.95 |
| | 51-000-00-0000-8171-000-0000-02-3 Non Food Inventory | 13,053.54 | .00 | 63,477.32 | 76,530.86 |
| | 51-000-00-0000-8232-000-0000-00-3 Accum Depreciation Bldg | -16,385.00 | .00 | .00 | -16,385.00 |
| | 51-000-00-0000-8242-000-0000-00-3 Accum Depreciation Equip | -92,610.74 | .00 | .00 | -92,610.74 |
| | 51-000-00-0000-8245-000-0000-00-3 Depreciation Expense | -.05 | .00 | .00 | -.05 |
| | 51-156-00-0000-8153-000-0000-00-3 Welby Montessori Accounts Receivable | .00 | .00 | .00 | .00 |
| | 51-156-00-0000-8171-000-0000-00-3 Welby Montessori Inventory | .00 | .00 | 2,383.68 | 2,383.68 |
| | 51-156-00-0000-8171-000-0000-01-3 Welby Montessori Food Inventory | 2,582.88 | 3,889.21 | 6,482.47 | 9,065.35 |
| | 51-156-00-0000-8171-000-0000-02-3 Welby Montessori Non Food Inventory | 670.73 | .00 | .00 | 670.73 |
| | 51-305-00-0000-8153-000-0000-00-3 NVYAS Accounts Receivable | .00 | .00 | .00 | .00 |
| | 51-740-00-0000-8153-000-0000-00-3 Catering Accounts Receivable | 538.90 | .00 | -2,332.15 | -1,793.25 |
| | 51-740-00-0000-8171-000-0000-00-3 Catering Inventory | 470.74 | .00 | 837.79 | 1,308.53 |
| | 51-740-00-0000-8171-000-0000-01-3 Catering Food Inventory | 2,550.38 | 3,704.97 | 12,575.51 | 15,125.89 |
| | 51-740-00-0000-8171-000-0000-02-3 Catering Non Food Inventory | 254.13 | .00 | 172.50 | 426.63 |
| | 51-935-00-0000-8153-000-0000-00-3 New America Accts Receivable | .00 | .00 | .00 | .00 |
| | 51-000-00-0000-8132-000-0000-10-3 Due To/From General Fund | -347.73 | 19,222.63 | -112,874.55 | -113,222.28 |
| | 51-000-00-0000-8132-000-0000-22-3 Due To/From Government Grant | .00 | .00 | 286.75 | 286.75 |
| | Total Assets | 2,266,365.70 | -117,841.48 | -580,332.27 | 1,686,033.43 |

Period Ending 05/31/13

Balance Sheet Summary

FJBAS01A

| Account No/Description | | Beginning Balance | Current Balance | YTD Balance | Ending Balance |
|------------------------|--|----------------------|--------------------|--------------------|---------------------|
| Fund 51 | Nutrition Service Fund | | | | |
| | 51-000-00-0000-7421-000-0000-00-3 Accounts Payable | .00 | .00 | .00 | .00 |
| | 51-000-00-0000-7421-000-0000-01-3 Accounts Payable-Prior Yrs | 647.00 | .00 | -647.00 | .00 |
| | 51-000-00-0000-7401-000-0000-00-3 Advance from General Fund | .00 | .00 | .00 | .00 |
| | 51-000-00-0000-7461-000-0000-01-3 Accrued Salaries and Benefits | 104,680.29 | .00 | .00 | 104,680.29 |
| | 51-000-00-0000-7461-000-0000-03-3 Early Retirement-Current | .00 | .00 | .00 | .00 |
| | 51-000-00-0000-7461-000-0000-04-3 Early Retirement-Non-current | .00 | .00 | .00 | .00 |
| | 51-000-00-0000-7461-000-0000-05-3 Accrued Vacation | 2,883.06 | .00 | .00 | 2,883.06 |
| | 51-000-00-0000-7481-000-0000-00-3 Deferred Commodity Revenue | .00 | .00 | .00 | .00 |
| | 51-000-00-0000-7541-000-0000-02-3 Accrued Sick Leave | 32,995.30 | .00 | .00 | 32,995.30 |
| | 51-113-00-0000-7481-000-0000-00-3 MDW Deferred Revenue | -746.78 | .00 | 746.78 | .00 |
| | 51-114-00-0000-7481-000-0000-00-3 MNT Deferred Revenue | -1,348.87 | .00 | 1,348.87 | .00 |
| | 51-115-00-0000-7481-000-0000-00-3 VV Deferred Revenue | 124.53 | .00 | -124.53 | .00 |
| | 51-116-00-0000-7481-000-0000-00-3 WH Deferred Revenue | -1,725.26 | .00 | 1,725.26 | .00 |
| | 51-151-00-0000-7481-000-0000-00-3 BH Deferred Revenue | -28.20 | .00 | 28.20 | .00 |
| | 51-155-00-0000-7481-000-0000-00-3 Explore Deferred Revenue | -2,218.33 | .00 | 2,218.33 | .00 |
| | 51-181-00-0000-7481-000-0000-00-3 MELC Deferred Revenue | -237.13 | .00 | 237.13 | .00 |
| | 51-334-00-0000-7481-000-0000-00-3 Aced/Clay Deferred Rev | .00 | .00 | .00 | .00 |
| | 51-335-00-0000-7481-000-0000-00-3 MEC/MESA Deferred Revenue | .00 | .00 | .00 | .00 |
| | 51-511-00-0000-7481-000-0000-00-3 York Intl Deferred Revenue | 1,230.74 | .00 | -1,230.74 | .00 |
| | 51-512-00-0000-7481-000-0000-00-3 GLA Deferred Revenue | 677.03 | .00 | -677.03 | .00 |
| | 51-521-00-0000-7481-000-0000-00-3 MESA Deferred Revenue | 532.76 | .00 | -532.76 | .00 |
| | 51-156-00-0000-7481-000-0000-00-3 Welby Montessori Deferred Revenue | -624.86 | .00 | 624.86 | .00 |
| | 51-301-00-0000-7481-000-0000-00-3 SKV Deferred Revenue | 238.03 | .00 | -238.03 | .00 |
| | 51-305-00-0000-7481-000-0000-00-3 NVYAS Deferred Revenue | .00 | .00 | .00 | .00 |
| | 51-526-00-0000-7482-000-0561-00-3 Livewell Colo Grant Def Rev | .00 | .00 | .00 | .00 |
| | 51-935-00-0000-7481-000-0000-00-3 New America Deferred Revenue | 155.43 | .00 | -155.43 | .00 |
| | Total Liabilities | 137,234.74 | .00 | 3,323.91 | 140,558.65 |
| | 51-000-00-0000-6721-000-0000-01-3 Capital Contribution from Gen Fd | 443,559.35 | .00 | .00 | 443,559.35 |
| | 51-000-00-0000-6721-000-0000-02-3 Capital Contribution from Cap Res Fd | 125,326.97 | .00 | .00 | 125,326.97 |
| | 51-000-00-0000-6790-000-0000-41-3 Contributed Capital from Bldg Fund | .00 | .00 | .00 | .00 |
| | 51-000-00-0000-6730-000-0000-00-3 Retained Earnings Appropriated | .00 | .00 | .00 | .00 |
| | 51-000-00-0000-6730-000-0000-01-3 Budgeted Fund Balance | .00 | .00 | .00 | .00 |
| | 51-000-00-0000-6775-000-0000-00-3 Budgeted Fund Balance | .00 | .00 | -179,400.00 | -179,400.00 |
| | 51-000-00-0000-6792-000-0000-00-3 Unreserved fund balance | 1,560,244.64 | .00 | .00 | 1,560,244.64 |
| | Total Equity | 2,129,130.96 | .00 | -179,400.00 | 1,949,730.96 |

Period Ending 05/31/13

Balance Sheet Summary

FJBAS01A

| Account No/Description | | Beginning Balance | Current Balance | YTD Balance | Ending Balance |
|------------------------|--|----------------------|--------------------|--------------------|---------------------|
| Fund 51 | Nutrition Service Fund | | | | |
| | 51-000-00-0000-6780-000-0000-00-3 Estimated Revenues | -2,337,284.36 | .00 | 89,700.00 | -2,247,584.36 |
| | 51-000-00-0000-6781-000-0000-00-3 Revenue Control | .00 | 13,901.13 | 1,316,654.09 | 1,316,654.09 |
| | 51-000-00-0000-6782-000-0000-00-3 Appropriations | 2,337,284.36 | .00 | 89,700.00 | 2,426,984.36 |
| | 51-000-00-0000-6783-000-0000-00-3 Expenditure Control | .00 | -131,742.61 | -1,900,310.27 | -1,900,310.27 |
| | 51-000-00-0000-6784-000-0000-00-3 Encumbrance Control | .00 | 648.48 | -103.00 | -103.00 |
| | 51-000-00-0000-6753-000-0000-00-3 Reserve for Encumbrances | .00 | -648.48 | 103.00 | 103.00 |
| | 51000000000678500000000003 Encumbrance for Balance | .00 | .00 | .00 | .00 |
| | Total Controls | .00 | -117,841.48 | -404,256.18 | -404,256.18 |
| | Total Equity and Control | 2,129,130.96 | -117,841.48 | -583,656.18 | 1,545,474.78 |
| | Total Liabilities and Equity | 2,266,365.70 | -117,841.48 | -580,332.27 | 1,686,033.43 |
| | *Fund is in Balance | .00 | | | |

Memo

TO: Board of Education
FROM: Charlotte Ciano, Superintendent
DATE: June 18, 2013

Policy: Communication and Support of the Board of Education (EL 4.8)
Report Type: Decision Making
SUBJECT: Adoption of Board Policies

Policy Wording: The superintendent shall not fail to inform and support the Board in its work.

Policy Interpretation: This policy is interpreted as ensuring the Board officially adopts required policies for use in the school district upon recommendation of the superintendent.

Board Action: District administration is requesting the Board's adoption of the attached policies.

Report: At the June 11, 2013, Board Meeting, district administration and the Board of Education received the following policies:

| | |
|---------|------------------------------|
| JLCDA | Students with Food Allergies |
| JLJ | Physical Activity Policy |
| JRA/JRC | Student Records |
| | |

This evening, District Administration recommends that these policies be adopted. The attached copies represent the "final" versions to these policies and are submitted for Board approval.

Students with Food Allergies

Mapleton Public Schools recognizes that many students are being diagnosed with potentially life-threatening food allergies. To address this issue and meet state law requirements concerning the management of food allergies and anaphylaxis among students, the District sets forth the following requirements.

Health Care Plan

The school nurse, or a school administrator in consultation with the school nurse, shall develop and implement a health care plan ("Plan") for each student with a diagnosis of a potentially life-threatening food allergy. The Plan shall address communication between the school and emergency medical services, including instructions for emergency medical responders. If a student qualifies as a student with a disability in accordance with federal law, the student's Section 504 plan, Individualized Education Program (IEP), and/or other plan developed in accordance with applicable federal law shall meet this requirement.

Reasonable Accommodations

Reasonable accommodations shall be made to reduce the student's exposure to agents that may cause anaphylaxis within the school environment. If a student qualifies as a student with a disability in accordance with federal law, the student's Section 504 plan, Individualized Education Program (IEP), and/or other plan developed in accordance with applicable federal law shall meet this requirement.

Access to Emergency Medications

Emergency medications for treatment of the student's food allergies or anaphylaxis shall be kept in a secure location accessible to designated school staff. Whenever possible and in a timely fashion, the parent/legal guardian shall supply the school with the medication needed for treatment of the student's food allergies or anaphylaxis, unless the student has an approved treatment plan which authorizes the student to self-carry and self-administer the medication in accordance with District policy JLCD: Administration of Medications.

Staff Training

The school director or equivalent school administrator, in consultation with the school nurse, shall determine the appropriate recipients of emergency anaphylaxis treatment training, which shall include those staff directly involved with a student who has a known food allergy during the school day. At a minimum, the training shall prepare staff to have a basic understanding of food allergies and the importance of reasonable avoidance of agents that may cause anaphylaxis, the ability to recognize symptoms of anaphylaxis, and the

ability to respond appropriately when a student suffers an anaphylactic reaction. The training shall also include instruction in the administration of self-injectable epinephrine.

Notice

Notice of this policy shall be provided annually to the parent/legal guardian of each student enrolled in the District prior to the beginning of each school year. Annual notice shall include the standard allergy and anaphylaxis form developed by the Colorado Department of Public Health and Environment (JLCDA-E).

Adopted June 25, 2013 by the Board of Education for Mapleton Public Schools.

LEGALREFERENCES:

20 U.S.C. 1400 *et seq.* (*Individuals with Disabilities Education Improvement Act of 2007*)

29 U.S.C. 701 *et seq.* (*Section 504 of the Rehabilitation Act of 1973*)

42 U.S.C. 12101 *et seq.* (*Americans with Disabilities Act*)

C.R.S. § 22-2-135 (*Colorado School Children's Food Allergy and Anaphylaxis Management Act*)

C.R.S. § 22-32-139 (*policy required regarding management of food allergies and anaphylaxis among students*)

C.R.S. § 25-1.5-109 (*Colorado Department of Public Health and Environment shall develop, maintain and make available a standard form for school districts to gather information concerning students' food allergies*)

1 CCR 301-68 (*State Board of Education rules regarding Administration of Colorado School Children's Asthma and Anaphylaxis Act and Colorado School Children's Food Allergy and Anaphylaxis Management Act*)

CROSSREFERENCES:

JLCD: Administering Medications to Students

JLCDA-E: Allergy Anaphylaxis Form CDPHE

Physical Activity

Mapleton Public Schools believes students who engage in physical activity as part of the learning environment are healthier and more likely to be engaged learners.

All District students shall be provided opportunities to engage in daily physical activity.

The District shall include not less than the minimum required amount of physical activity in the schedules of students attending elementary schools, as such minimums are set forth in state law. Full-day elementary students will receive at least 600 minutes of physical activity per month (or 30 minutes/day), and half-day elementary students will be given at least 300 minutes per month (or 15 minutes/day). Middle school and high school students shall be afforded opportunities for physical activity that are age-appropriate. Students with medical or physical limitations that may affect the student's ability to participate in a scheduled physical activity shall be provided appropriate alternative activities, consistent with federal and state law

For purposes of this policy, "physical activity" may include but is not limited to:

1. exercise programs
2. fitness breaks
3. recess
4. field trips that include physical activity
5. classroom activities that include physical activity
6. physical education classes
7. participation in team sports outside of the school day

A school shall not substitute non-instructional physical activity for standards-based physical education instruction.

Exceptions to required amounts of physical activity may be allowed for school closures, in accordance with law.

Adopted June 25, 2013 by the Board of Education for Mapleton Public Schools.

LEGAL REFERENCES:

C.R.S. § 22-32-136 (*policies to improve children's nutrition and wellness*)

C.R.S. § 22-32-136.5(3)(a) (*physical activity policy required*)

CROSS REFERENCES:

ADF: School Wellness

Student Records/Release of Information on Students

In recognition of the confidential nature of student education records, no person or agency may access student education records without prior written consent from the student's parent/guardian or the eligible student, except as set forth in law and this policy.

The Superintendent (or designee) shall provide for the proper administration of student records in accordance with law, including the implementation of safeguard measures or procedures regarding access to and disclosure of student education records.

Content and Custody of Student Education Records

The school director is the official custodian of records in his/her building.

Student education records in all formats and media, including photographic and electronic, are those records that relate directly to a student. Student education records may contain, but will not necessarily be limited to, the following information: identifying data; academic work completed; level of achievement (grades, standardized achievement test scores); attendance data; scores on standardized intelligence, aptitude and psychological tests; interest inventory results; health and medical information; family background information; teacher or counselor ratings and observations; reports of serious or recurrent behavior patterns and any individualized education program (IEP).

Student education records do not include records maintained by a law enforcement unit of the school or District that are created by that unit for the purpose of law enforcement.

Nothing in this policy shall prevent administrators, teachers, or staff from disclosing information derived from personal knowledge or observation and not derived from a student's education records.

In accordance with applicable law, requests for inspection and/or review of student education records, requests for copies of such records, and disclosure of personally identifiable information therein shall be maintained as a part of each student's education record.

School personnel shall use reasonable methods to authenticate the identity of parents, students, school officials, and any other party to whom they disclose student education records. Authentication of identity prior to disclosure of electronic records through passwords or other security measures shall be required.

Access to Student Education Records by Parents and Eligible Students

A parent/guardian ("parent") has the right to inspect and review their child's education records, if the student is under 18 years of age. If a student is 18 years old or older ("eligible student"), the student may inspect or review his or her own education records and provide written consent for disclosure of such records and personally identifiable information therein. However, the parent is also entitled to access his/her child's education records, despite the lack of written consent from the eligible student, if the eligible student is a dependent for federal income tax purposes or the disclosure is in connection with a

health or safety emergency. Access to student education records by parents or eligible students shall be in accordance with the regulation accompanying this policy.

Request to Amend Student Education Records

A parent or eligible student may ask the District to amend a student education record they believe is inaccurate, misleading, or otherwise violates the privacy rights of the student. Student grades cannot be challenged pursuant to this policy. Requests to amend a student education record shall be in accordance with the regulation accompanying this policy.

Disclosure With Written Consent

Whenever the District is required by law or policy to seek written consent prior to disclosing personally identifiable information from a student's education record, the notice provided to the parent or eligible student shall contain the following:

- a. The specific records to be disclosed;
- b. The specific reasons for such disclosure;
- c. The specific identity of any person, agency or organization requesting such information and the intended uses of the information;
- d. The method or manner by which the records will be disclosed; and
- e. The right to review or receive a copy of the records to be disclosed.

The parent's or eligible student's consent shall only be valid for the specific instance for which it was given. Consent for a student to participate in any course, school activity, special education program or in any other school program shall not constitute the specific written consent required by this policy.

All signed consent forms shall be retained by the District.

Disclosure Without Written Consent

The District may disclose student education records or personally identifiable information contained therein without written consent of the parent or eligible student if the disclosure meets one of the following conditions:

1. The disclosure is to a school official having a legitimate educational interest in the student education record or the personally identifiable information contained therein. In accordance with law, only those school officials who have a legitimate educational interest as described in this policy shall be permitted access to specific student education records.
 - a. For purposes of this policy, a "school official" is a person employed by the District as an administrator, supervisor, teacher, or support staff member (including health or medical staff and law enforcement unit personnel); a person serving on the Board of Education; a person or company with whom the District has outsourced services or functions it would otherwise use its own employees

- to perform (such as an attorney, auditor, consultant or therapist); a parent or student serving on an official committee, such as a disciplinary or grievance committee; or a parent, student or other volunteer assisting another school official in performing his or her tasks.
- b. A school official has a “legitimate educational interest” if disclosure to the school official is: (1) necessary for that official to perform appropriate tasks that are specified in his or her position description or by a contract agreement; (2) used within the context of official district business and not for purposes extraneous to the official’s areas of responsibility; (3) relevant to the accomplishment of some task or to a determination about the student; and (4) consistent with the purposes for which the data are maintained.
 2. The disclosure is to officials of another school, school system, or postsecondary institution that has requested the records and in which the student seeks or intends to enroll, or has enrolled. Any records sent during the student’s application or transfer period may be supplemented, updated or corrected as necessary.
 3. The disclosure is to authorized representatives of the Comptroller General of the United States, the Attorney General of the United States, the Secretary of the U.S. Department of Education, or state and local educational authorities.
 4. The disclosure is in connection with a student’s application for, or receipt of, financial aid.
 5. The disclosure is to state and local officials and concerns the juvenile justice system’s ability to effectively serve, prior to adjudication, the student whose records are disclosed as provided under the Colorado Open Records Act and Colorado Children’s Code. Such records and personally identifiable information shall only be disclosed upon written certification by the officials that the records and information will not be disclosed to any other party, except as specifically authorized or required by law, without the prior written consent of the parent or eligible student.
 6. The disclosure is to organizations conducting studies for, or on behalf of, educational agencies or institutions to develop, validate or administer predictive tests; to administer student aid programs; or to improve instruction.
 7. The disclosure is to accrediting organizations for accrediting functions.
 8. The disclosure is to the parent of an eligible student and the student is a dependent for IRS tax purposes.
 9. The disclosure is in connection with an emergency, if knowledge of the information is necessary to protect the health or safety of the student or others.
 10. The disclosure is to comply with a judicial order or lawful subpoena. Unless specified in the order or subpoena, the district shall make a reasonable effort to notify the parent or eligible student prior to complying with the order or subpoena.
 11. The disclosure is of “directory information” as defined by this policy.

Disclosure of Directory Information

Directory information may also be disclosed without written consent of the parent or eligible student.

“Directory information” means information contained in a student’s education record that would not generally be considered harmful or an invasion of privacy if disclosed. Directory information which may be released includes but is not limited to the student’s name, email address, photograph, date and place of birth, major field of study, participation in officially recognized activities and sports, weight and height of members of athletic teams, dates of attendance, grade level, enrollment status, degrees, honors and awards received, the most recent previous education agency or institution attended by the student, and other similar information. Directory information also includes a student identification number or other unique personal identifier displayed on a student ID badge or used by the student to access or communicate in electronic systems, but only if the identifier cannot be used to gain access to student education records except when used in conjunction with one or more factors that authenticate the user’s identity, such as a password known only by the authorized user.

Student telephone numbers and addresses shall not be disclosed pursuant to this section.

The parent or eligible student has the right to refuse to permit the designation of any or all of the categories of directory information if such refusal is received in writing in the office of the school director where the student is in attendance no later than September 15th, or the following Monday if September 15th is a Saturday or Sunday.

Disclosure of Disciplinary Information to School Personnel

In accordance with state law, the school director (or designee) shall communicate disciplinary information concerning any student enrolled in the school to any teacher who has direct contact with the student in the classroom, and to any counselor who has direct contact with the student. Any teacher or counselor to whom disciplinary information is reported shall maintain the confidentiality of the information and shall not communicate it to any other person.

State law requires the school director (or designee) to inform the student and the student’s parent when disciplinary information is communicated and to provide a copy of the shared disciplinary information. The student and/or the student’s parent may challenge the accuracy of such disciplinary information through the process outlined in this policy and accompanying regulation.

Disclosure to Military Recruiting Officers

Names, addresses, and home telephone numbers, as well as directory information, of secondary school students shall be released to military recruiting officers within 90 days of the request, unless a parent or student submits a written request that such information not be released by September 15th. Reasonable and customary actual expenses directly incurred by the District in furnishing this information will be paid by the requesting service.

Disclosure to Medicaid

In all cases in which a student is enrolled in the Colorado Medicaid program, the District shall release directory information consisting of the student's name, date of birth, and gender to Health Care Policy and Financing (Colorado's Medicaid agency) to verify Medicaid eligibility of students. The District shall obtain written consent annually from a parent before the release of any non-directory information required for billing. To accomplish this, the District shall include a consent provision on the Medical Emergency form.

Disclosure to the Colorado Commission on Higher Education (CCHE)

On or before December 31st of each school year, the District shall disclose to the CCHE the names and mailing addresses of those students enrolled in the eighth grade for use in mailing the notice of postsecondary educational opportunities and higher education admission guidelines as required by state law.

Annual Notification of Rights

The District shall notify parents and eligible students of their rights pursuant to this policy at the beginning of each academic year. For notice to parents or eligible students who are disabled or whose primary or home language is other than English, the format or method of notice will be modified so it is reasonably likely to inform them of their rights.

A copy of the Family Educational Rights and Privacy Act, and this policy and accompanying regulation and exhibit may be obtained from the office of the Superintendent during normal business hours.

Governing Law

The District shall comply with the Family Educational Rights and Privacy Act (FERPA) and its regulations as well as state law governing the confidentiality of student education records. The District shall be entitled to take all actions and exercise all options authorized under the law.

In the event this policy or accompanying regulation does not address a provision in applicable state or federal law, or is inconsistent with or in conflict with applicable state or federal law, the provisions of applicable state or federal law shall control.

Adopted June 25, 2013, by the Board of Education for Mapleton Public Schools.

LEGAL REFERENCES:

20 U.S.C. 1232g (Family Educational Rights and Privacy Act)

20 U.S.C. 7908 (military recruiter information contained in No Child Left Behind Act of 2001)

34 C.F.R. 99.1 *et seq.* (FERPA regulations)

C.R.S. § 19-1-303 and 304 (records and information sharing under Colorado Children's Code)

C.R.S. § 22-1-123 (district shall comply with FERPA)

C.R.S. § 22-32-109 (1)(ff) (duty to establish policy on disclosing eighth grade students names and mailing addresses to the Colorado Commission on Higher Education)

C.R.S. § 22-32-109.1(6) (duty to establish policy on sharing information consistent with state and federal law in the interest of making schools safe)

C.R.S. § 22-32-109.3 (2) (duty to share disciplinary and attendance information with criminal justice agencies)

C.R.S. § 22-33-106.5 (court to notify of conviction of crime of violence and unlawful sexual behavior)

C.R.S. § 22-33-107.5 (school district to notify of failure to attend school)

C.R.S. § 24-72-204 (3)(a)(VI) (schools cannot disclose address and phone number without consent)

C.R.S. § 24-72-204 (3)(d) (information to military recruiters)

C.R.S. § 24-72-204 (3)(e)(I) (certain FERPA provisions enacted into Colorado Law)

C.R.S. § 24-72-204 (3)(e)(II) (disclosure by staff of information gained through personal knowledge or observation)

C.R.S. § 24-72-205(5) (fee for copying public record)

C.R.S. § 25.5-1-116 (confidentiality of HCPF records)

CROSS REFERENCES:

GBG: Liability of School Personnel/Staff Protection

JK: Student Discipline

JLC: Student Health Services and Records

JRCA: Sharing of Student Records/Information between School District and State Agencies

KLMA: Relations with Military Recruiters, Postsecondary Institutions and Prospective Employers

Memo

TO: Charlotte Ciano, Superintendent
FROM: Damon Brown, Chief Operations Officer
DATE: June 18, 2013

POLICY: Asset Protection (EL 4.6)
REPORT TYPE: Decision Preparation
SUBJECT: CONTRACT FOR SCHOOL RESOURCE OFFICER

Policy Wording: The Superintendent shall neither cause nor allow organizational assets including the District, its schools, any association affiliated with the district or its schools to be unprotected, inadequately maintained or unnecessarily risked.

Policy Interpretation: This policy is interpreted as requiring the district to seek Board approval for significant inter-governmental agreements.

Decision Requested: District administration is requesting the Board approve renewal of the District's school resource officer agreement with the City of Thornton.

Report: The City of Thornton has proposed to renew the agreement for provision of a School Resource Officer for the Skyview Campus. Under the agreement, the City of Thornton and Mapleton would split the salary and benefits cost of one full-time police officer. The contract reflects a very small increase in cost from the FY 2013 agreement.

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

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

**2013/2014 School District 1 SRO Figures
Thornton Police Department
June 4, 2013**

| SRO | 2013 Actual Salary | 2013 Monthly Salary | 2014 Estimated Salary | 2014 Monthly Salary |
|------------|-------------------------------|--------------------------------|----------------------------------|--------------------------------|
| J. Walker | 73,008.00 | 6,084 | 74,468.16 | 6,206 |

September through December 2013(4 months)

$\$6,084 \times 4 \text{ months} = \$24,336 \div 2 \text{ (School District 50\%)} = \mathbf{\$12,168}$

January through August 2014 (8 months)

$\$6,206 \text{ (2.0\% increase for 2014)} \times 8 \text{ months} = \$49,648 \div 2 \text{ (School District 50\%)} = \mathbf{\$24,824}$

Annual 50% total for one officer = **\$36,992**

Monthly total = $\$36,992 \div 12 = \mathbf{\$3,082.67}$

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

THIS AGREEMENT is made and entered into this ____ day of _____, 2013, by and between the CITY OF THORNTON, a Colorado Municipal Corporation, hereinafter referred to as "The City" and ADAMS COUNTY SCHOOL DISTRICT #1, hereinafter referred to as "District". The City and District may be referred to herein collectively as Parties or individually as Party.

WITNESSETH:

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

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

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

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

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

I.

SCOPE OF SERVICES

- A. The SRO Program shall assign City police officers as School Resource Officers to work with the administration, faculty and students of Skyview Main Campus, 9000 York Street, Thornton, Colorado, and shall perform functions including but not limited to the following:

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

II.

PROGRAM ADMINISTRATION

- A. Employment. The School Resource Officer shall be a commissioned police officer employed full-time (40 hours per week) by the Thornton Police Department. As such, the officer will be subject to the ordinances, policies, procedures, rules, regulations, directives and orders of the City and the Thornton Police Department. The officer also will comply with the policies and regulations of the District, to the extent that such policies and regulations are not in conflict with those of the City or are not in conflict with agreements herein contained.

- B. Salary. The District will pay a total of \$36,992 to the City in twelve equal monthly payments of \$3,082.67 payable on or before the last day of each successive month during the term of this Agreement for the purpose of compensating the City for 50% of the School Resource Officer's salary. The School Resource Officer will work overtime assignments such as after school or before school activities, athletic events, and special functions, subject to the approval of the Thornton Police Department and subject to a written request, e-mail or otherwise, and only by an authorized District representative. In addition, the District agrees to pay 100% of the School Resource Officers overtime salary at the rate established for such officer by the City and pursuant to the City of Thornton Personnel Code Sec. 54-82(a)(1) incorporated herein by this reference (attached) for attendance at all the assigned school's extracurricular activities and all other duties as set forth herein.

- C. Schedule. The School Resource Officer will work a schedule, consistent with City ordinances and be subject to the Fair Labor Standards Act. Except as otherwise provided in this agreement, during times when the Schools are in session, the School Resource Officer assigned will devote such officers full shift to the school calendar day, except for required duties such as, but not limited to, court appearances, mandatory meetings and specialized training related to the delivery of professional law enforcement services. During the school summer vacation, spring break, Christmas break or on other days when the school is not in session and the officer is not involved in assigned Skyview Main Campus related activities, the School Resource Officer, during the officer's hours dedicated to the School

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

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

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

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

III.

TERM OF CONTRACT

The term of this agreement shall be for one year beginning September 1, 2013, and ending August 31, 2014.

SCHOOL DISTRICT #1

Charlotte Ciano, Superintendent

Norma Frank, Board President

CITY OF THORNTON

ATTEST:

Jack Ethredge, City Manager

Nancy Vincent, City Clerk

APPROVED AS TO LEGAL FORM:

Margaret Emerich, City Attorney

Sec. 54-82. Overtime and compensatory time, eligibility.

(a) *Overtime compensation.*

- (1) A regular full-time employee subject to the Career Service System and Fair Labor Standards Act (CSS/FLSA employee) who, with the supervisor's approval, works hours in excess of his or her established workweek shall be paid for such hours in accordance with the provisions of the FLSA.

Memo

TO: Charlotte Ciano, Superintendent
FROM: Whei Wong, Chief Communications Officer
DATE: June 19, 2013

Policy: Financial Condition and Activity (EL 4.3)
Report Type: Decision Preparation
SUBJECT: INTERGOVERNMENTAL AGREEMENT FOR ELECTION SERVICES

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

Policy Interpretation: This policy is interpreted as requiring district administration to seek Board approval for any contracts or agreements.

Decision Requested: This report is being presented for Board approval.

Under consideration this evening is the Intergovernmental Agreement between Mapleton Public Schools and Adams County for the costs associated with collecting and tabulating election results in November of 2013.

The agreement spells out the duties of the Adams County Clerk and Recorder, and the amount of money Mapleton will reimburse for these duties. The amount is based on the number of registered voters in the district. In FY 2011, this amount came to \$37,486. Knowing the district faced a board member election in November of 2013; funds were set aside and approved in the FY 14 budget. The actual invoice won't be received from the county until after the election.

The agreement has been vetted by legal counsel, Caplan & Earnest.

Upon signing the agreement, it will be forwarded to Adams County to meet the County Commission deadline of August 20.

**INTERGOVERNMENTAL AGREEMENT BETWEEN
ADAMS COUNTY AND MAPLETON SCHOOL DISTRICT
FOR THE NOVEMBER 5, 2013 COORDINATED MAIL BALLOT ELECTION**

THIS INTERGOVERNMENTAL AGREEMENT ("Agreement") is made and entered into this ____ day of _____, 2013, by and between the Board of County Commissioners, Adams County, Colorado, located at 4430 S. Adams County Parkway, Suite C5000A, Brighton, Colorado 80601, hereinafter referred to as the "County," the Adams County Clerk and Recorder, located at 4430 S. Adams County Parkway, Suite E3102, Brighton, Colorado 80601, hereinafter referred to as the "Clerk and Recorder," and Mapleton School District, located at 591 E. 80th Avenue, Denver, CO 80229, hereinafter referred to as the "School District," for the purpose of conducting a coordinated mail ballot election to be held on **November 5, 2013**. The County, the Clerk and Recorder, and the School District may be collectively referred to herein as the "Parties."

RECITALS

WHEREAS, pursuant to Colo. Const. art. XIV, § 18(2)(a), and § 29-1-203, C.R.S., as amended, the County and the School District may cooperate or contract with each other to provide any function or service lawfully authorized to each, and any such contract may provide for the sharing of costs, the imposition of taxes, and incurring of debt; and,

WHEREAS, pursuant to § 1-1-111, C.R.S. of the Uniform Election Code of 1992, (§ 1-1-101, *et. seq.* C.R.S.), as amended, hereinafter referred to as the "Code," the School District is authorized to contract with the Clerk and Recorder to perform all or part of the duties associated with conducting elections; and,

WHEREAS, the County, the Clerk and Recorder, and the School District have determined that it is in their best interests to conduct the election as a "coordinated mail ballot election," as such terms are defined in the Code; and,

WHEREAS, the County, the Clerk and Recorder, and the School District have determined that it is in the best interests of their respective residents to cooperate and contract concerning the election upon the terms and conditions contained herein.

NOW, THEREFORE, for and in consideration of the promises herein contained, the sufficiency of which is acknowledged, the Parties hereto agree as follows:

AGREEMENT

ARTICLE I: DUTIES OF THE CLERK AND RECORDER

1. **COORDINATED ELECTION OFFICIAL.** The Clerk and Recorder shall act as the “coordinated election official,” pursuant to § 1-1-104(6.5), C.R.S., as amended, and shall be responsible for the conduct of the election, which shall be in accordance with the provisions of the Code, the Taxpayer’s Bill of Rights, Colo. Const. art. X, § 20, hereinafter referred to as “TABOR,” and any pertinent Rules promulgated by the Colorado Secretary of State, hereinafter referred to as the “Rules.”

2. **MAIL BALLOT ELECTION.** The election on November 5, 2013 shall be conducted as a coordinated mail ballot election, pursuant to the Code and the Rules. The Clerk and Recorder shall print and mail TABOR notices as appropriate and shall print, mail, receive, and tabulate the mail ballots.

3. **CONTACT OFFICER.** The Clerk and Recorder has designated Norma Burkhardt, whose telephone number is (720) 523-6048 and whose e-mail address is nburkhart@adcogov.org, as the “contact officer” to act as the primary liaison between the Clerk and Recorder and the School District for the purposes of the election. The contact officer shall act under the authority of the Clerk and Recorder.

4. **VOTER LISTS.** Upon the request of the School District, the Clerk and Recorder shall provide to the School District a list of the names and addresses of the registered voters in the School District. The list shall be certified by the Clerk and Recorder upon the request of the School District’s designated election official. The School District shall reimburse the Clerk and Recorder for the cost of such list based on the Clerk and Recorder’s standard rate of reimbursement. If the School District believes the Clerk and Recorder’s voter registration list is inaccurate, the School District shall immediately advise the Clerk and Recorder and shall work with the Clerk and Recorder on corrections and revisions in a timely manner.

5. **VOTING.** The Clerk and Recorder shall provide for voter service and polling centers, mail, emergency, and provisional voting, pursuant to the relevant provisions of the Code and/or the Rules.

6. **CERTIFICATION OF RESULTS.** The Clerk and Recorder shall appoint a canvass board, pursuant to § 1-10-101 or §1-10-201, *et seq.*, C.R.S., as amended.

7. **RECORDS AND STORAGE.** The Clerk and Recorder shall store all election records, and any other such materials as required under the Code, for a period of at least twenty-five (25) months after the election. Such storage shall be accessible by the School District, if legally necessary, upon accompaniment by the Clerk and Recorder or a designated representative to resolve any challenges or other legal questions that might arise. In addition, upon request, the Clerk and Recorder shall compile a list of the names

of persons who vote in the election and, upon request and payment by the School District, shall provide to the School District a printed or electronic list containing the names of those persons.

ARTICLE II: DUTIES OF THE SCHOOL DISTRICT

1. DESIGNATED ELECTION OFFICIAL. The School District has designated Whei Wong, whose phone number is **303-853-1031** and whose e-mail address is wongw@mapleton.us, as its “designated election official,” pursuant to § 1-1-104(8), C.R.S., as amended. The designated election official shall act as the primary liaison between the School District and the Clerk and Recorder. All communications concerning the election, whether oral or in writing, shall be directed to the Adams County Election Department, 4430 S. Adams County Parkway, Suite E3102, Brighton, CO 80601; phone number: (720) 523-6048; and facsimile number: (720) 523-6266.

2. STREET LOCATOR FILE. **In order for the Clerk and Recorder to provide correct ballots to electors, it is critical that the information contained in the School District’s locator file be accurate. It is the School District’s responsibility to ensure that the information contained in the locator file is an accurate representation of the School District’s street indexes contained within the School District’s legal boundaries.** Consequently, as long as the Clerk and Recorder has been timely notified of the School District’s intent to participate in the coordinated mail ballot election, the Clerk and Recorder will provide to the School District a street locator file by **June 28, 2013**. The file will contain a list of the street addresses the Clerk and Recorder’s system currently shows as being located in the School District. The designated election official for the School District shall inspect the information contained in the locator file and shall notify the Clerk and Recorder’s Office by **July 15, 2013** of any changes, additions or deletions that need to be made. If required, the Clerk and Recorder will make the required changes and resubmit the locator file to the School District. The School District will inspect the file and shall make a final certification as to the accuracy of the locator file by no later than **July 29, 2013**. If the locator information and/or certification are not provided by the School District on the date specified herein, the School District may not participate in the coordinated mail ballot election on **November 5, 2013**.

3. LEGAL NOTICES. The Clerk and Recorder shall publish notice of the election, as required by the Code, and such publication shall satisfy the publication requirement for all political subdivisions participating in the coordinated mail ballot election, pursuant to § 1-5-205(1.4), C.R.S., as amended. However, the School District shall post and/or publish any other legal notices required of the School District, pursuant to relevant provisions of the Code, TABOR, the Rules, or Title 22 of the Colorado Revised Statutes, as amended, except as otherwise provided herein.

4. PETITIONS. Petitions, where applicable, shall be made available through the School District’s designated election official, pursuant to the applicable laws and/or rules.

5. VERIFICATION OF PETITIONS. Petitions shall be verified by the School District, pursuant to the applicable laws and/or rules.

6. WRITE-IN CANDIDATES. Affidavits of intent to become a write-in candidate, where applicable, shall be filed with the School District's designated election official pursuant to the applicable laws and/or rules, and a copy will be provided to the Clerk and Recorder.

7. BALLOT CERTIFICATION AND PREPARATION.

The School District shall provide to the Clerk and Recorder the School District's ballot text by no later than **September 6, 2013 at 3:00 p.m.**, which is sixty (60) days prior to the election, pursuant to § 1-5-203(3)(a), C.R.S., as amended. The School District shall be solely responsible for the language, content, and accuracy of the ballot text.

In accordance with § 1-5-407(7), C.R.S. as amended, no printing or distinguishing marks shall be on the ballot except as specifically provided in the code. Additionally, the ballot text shall be submitted by e-mail as an attachment that conforms to the following requirements, to Norma Burkhardt at nburkhart@adcogov.org, with a hard copy delivered to the Election Department, 4430 S. Adams County Parkway, Suite E3102, Brighton, Colorado, 80601. The ballot text **SHALL BE PROVIDED IN MICROSOFT WORD FORMAT, IN ARIAL TEN (10) POINT FONT, AND WITH NO EXTRAORDINARY FORMATTING OF ANY KIND** (including, but not limited to, no bullets, text boxes, charts, spreadsheets, bolding, strike-outs, strike-throughs, parenthesis, or symbols). For purposes of consistency, when candidates choose to use nicknames they will appear on the ballot in quotation marks as follows: First Name "Nickname" Last Name.

All races must contain the "term of office" and "vote for #" information.

An audio recording of all candidate names for the School District's portion of the ballot must be provided by having candidates call (720) 523-6046 and follow the recorded instructions by no later than the ballot certification deadline of **September 6, 2013 at 3:00 p.m.**

Within one (1) business day of receiving a "proof-ready" copy of the ballot text from the Clerk and Recorder, the School District shall proof and authorize the text and layout of its portion of the ballot prior to the printing of ballots. The School District will be allowed to make corrections to the ballot proof copy only within the one (1) business day period, but, in any event, any changes or corrections to the text **must be received by the Clerk and Recorder's Office by no later than 1:00 p.m. on September 11, 2013.** After that, the ballots will be printed.

8. **BALLOT INQUIRIES.** All inquiries and applications received by the School District regarding voter service and polling centers, mail, emergency, and provisional ballots shall be forwarded to the Clerk and Recorder.

9. **ELECTION TESTING, AUDIT AND RESULTS.** The School District will attend and observe any ballot testing, as scheduled by the Clerk and Recorder, prior to the coordinated mail ballot election. The School District will also attend and observe any post-election audit conducted after Election Day, pursuant to §§ 1-7-509 and 1-7-514, C.R.S., as amended. **The School District understands that election results will not be final and official until certified by the canvass board, which may be up to 18 days after Election Day.**

10. **ELECTION DAY.** On Election Day, the School District shall provide election support by telephone and/or in-person from 7 a.m. until 7 p.m. or longer, as requested by the Clerk and Recorder.

ARTICLE III: TABOR

The School District shall be solely responsible for its compliance with the requirements of TABOR, Colo. Const. art. X, § 20, for the purposes of the election, unless otherwise specified herein.

If the School District is required to prepare a **TABOR notice for any ballot issue(s)**, the School District shall be solely responsible for its preparation, accuracy, and the language contained therein, and shall submit such notice, including pro and con summaries and fiscal information, to the Clerk and Recorder by no later than **September 24, 2013 at 3:00 p.m.**, which is forty-two (42) days prior to the election, pursuant to § 1-7-904, C.R.S., as amended. Such notice, including pro and con summaries and fiscal information, shall be submitted by e-mail as an attachment that conforms to the following requirements, to Norma Burkhart at nburkhart@adcogov.org, with a hard copy mailed to the Election Department, 4430 S. Adams County Parkway, Suite E3102, Brighton, Colorado, 80601. The notice **SHALL BE PROVIDED IN MICROSOFT WORD FORMAT, IN ARIAL TEN (10) POINT FONT, AND WITH NO EXTRAORDINARY FORMATTING OF ANY KIND** (including but not limited to no bullets, text boxes, charts, spread sheets, strike-outs, strike-throughs, bolding, or symbols). If the Clerk and Recorder is responsible for preparing a TABOR notice package, the Clerk and Recorder shall do so in compliance with the provisions of TABOR, Colo. Const. art. X, § 20, and any pertinent Rules.

Except as otherwise specified herein, the Clerk and Recorder shall in no manner be responsible for the School District's compliance with the requirements of TABOR, nor shall the Clerk and Recorder in any manner be responsible for the language contained in the TABOR notice(s) prepared by the School District. The School District shall be solely responsible for calculating and providing to the Clerk and Recorder any fiscal information necessary to comply with TABOR, Colo. Const. art. X, § 20(3)(b), and the Clerk and

Recorder shall in no way be responsible for the accuracy of the fiscal information, which shall be placed on the ballot issue notice as provided by the School District.

ARTICLE IV: COSTS

The School District shall reimburse the County for its prorata share of the actual costs of the coordinated mail ballot election, as permitted under § 1-7-116(2)(b), C.R.S., as amended, including the costs associated with the mailing of the TABOR notice package (if applicable). Such proration shall be made based upon a formula of active registered voters within each entity participating in the coordinated mail ballot election. The prorated actual costs shall include those expenses permitted by state law including, but not limited to, the costs of temporary labor, part-time labor, overtime, postage, equipment delivery, extraordinary equipment rental, printing, legal publications, mailings, materials, voter service and polling center if applicable, election worker expenses, and other costs. Actual costs may include charges for extraordinary ballot question length if said length results in increased printing costs. For the 2013 coordinated mail ballot election, it is estimated that costs to the School District will be approximately \$2.00 per active registered voter within the School District. This is an estimate only. There may be additional factors, for example anticipated voter turnout that may affect this cost estimate. TABOR notice costs will be additional and will be billed for printing based on the number of pages consumed by the School District. TABOR mailing costs will be based on the number of active registered voter households in the School District. **In the event that there is an error in the ballot language certified to the County by the School District, and the School District requests that it be corrected, the County will make its best effort to correct the error on the ballot if time and circumstances allow. However, the School District will be 100% responsible for the cost of correcting the error, including, but not limited to, all costs associated with reprinting the ballots.** The County shall submit to the School District an itemized invoice for all expenses incurred under this Agreement, and the School District shall remit to the County the total payment within thirty (30) days of the receipt of such invoice. If the invoice is not paid in full within thirty (30) days, the balance due may be subject to a ten percent (10%) per annum interest rate from the date due until paid in full.

ARTICLE V: CANCELLATION OF THE ELECTION

In the event the election is canceled prior to **November 5, 2013**, notice of such cancellation shall be provided by the School District to the Clerk and Recorder. The School District shall reimburse the County for the actual expenses incurred in preparing for the election, and those expenses shall be paid by the School District to the County within thirty (30) days of the receipt of an invoice therefor. If cancellation occurs after the certification deadline, full election costs may be incurred. If the actual expenses are not paid in full within thirty (30) days, the balance due may be subject to a ten percent (10%) per annum interest rate from the date due until paid in full.

ARTICLE VI: DAMAGES

Subject to the provisions of the Colorado Governmental Immunity Act, each party assumes liability for losses, costs, demands or actions arising out of or related to any actions, errors or omissions of its officers, employees, or agents in fulfilling its responsibilities for the election or under this Agreement. Nothing contained in this Agreement shall constitute any waiver by either party of the provisions of the Colorado Governmental Immunity Act or any other immunity or defense provided by statute or common law.

ARTICLE VII: CONDUCT OF THE ELECTION

It is the intent of the Parties that the County shall conduct the coordinated mail ballot election and the School District shall timely supply the Clerk and Recorder with all information needed by the County for that part of the election that is related to the School District.

ARTICLE VIII: MISCELLANEOUS

1. NOTICES. Any and all notices required to be given to the Parties by this Agreement are deemed to have been received and to be effective: a) three (3) days after the same shall have been mailed by certified mail, return receipt requested; b) immediately upon hand delivery; or c) immediately upon receipt of confirmation that a facsimile transmission thereof was received. All notices shall be addressed to the parties as set forth below:

For the County:

Jennifer D. Stanley, Assistant County Attorney
Adams County Attorney's Office
4430 S. Adams County Parkway, Suite C5000B
Brighton, Colorado 80601
Phone: (720) 523-6116
Facsimile: (720) 523-6114
jstanley@adcogov.org

For the Clerk and Recorder:

Karen Long
Adams County Clerk and Recorder
4430 S. Adams County Parkway
Suite E3102
Brighton, Colorado 80601
Phone: (720) 523-6015
Facsimile: (720) 523-6266
E-mail: klong@adcogov.org

Norma Burkhardt, Elections Administrator
Adams County Election Department
4430 S. Adams County Parkway
Suite E3102
Brighton, Colorado 80601
Phone: (720) 523-6048
Facsimile: (720) 523-6266
E-mail: nburkhart@adcogov.org

For the School District:

Whei Wong
Mapleton School District
591 E. 80th Avenue
Denver, CO 80229
Phone: 303-853-1031
Facsimile: 303-853-1086
E-mail: wongw@mapleton.us

2. INTEGRATION OF UNDERSTANDING. This Agreement contains the entire understanding of the Parties hereto and neither it, nor the rights and obligations hereunder, may be changed, modified, or waived except by an instrument in writing that is signed by all of the Parties.

3. SEVERABILITY. If any provision of this Agreement is determined to be unenforceable or invalid for any reason, the remainder of this Agreement shall remain in effect. No subsequent resolution or ordinance enacted by the County or the School District shall impair the rights of the County, the Clerk and Recorder, or the School District hereunder without the written consent of all of the Parties.

4. TIME OF ESSENCE. Time is of the essence under this Agreement. The statutory time frames or requirements of the Code, TABOR, and the Rules shall apply to the completion of any duties or tasks required under this Agreement.

IN WITNESS WHEREOF, the Parties have signed this Agreement to be effective as of the date first written above.

BOARD OF COUNTY COMMISSIONERS
ADAMS COUNTY, COLORADO

Chairman

Date

ATTEST:
KAREN LONG,
CLERK AND RECORDER

Approved as to form:

Deputy Clerk

Adams County Attorney's Office

CLERK AND RECORDER
ADAMS COUNTY, COLORADO

Karen Long

Date

FOR THE SCHOOL DISTRICT:

Name:
Title:

Date

ATTEST:

Date

Approved as to form:

Attorney for the School District

Memo

TO: Charlotte Ciano, Superintendent
FROM: Mike Crawford, Executive Director of Human Services
DATE: June 18, 2013

Policy: Compensation & Benefits (EL 4.7)
Report Type: Decision Making
SUBJECT: ADMINISTRATOR AGREEMENT RATIFICATION

Policy Wording: The Superintendent shall neither cause nor allow jeopardy to fiscal integrity or to public image through employment, compensation or benefits to employees, independent contractors or volunteers.

Policy Interpretation: This policy is interpreted as requiring district administration to seek Board approval of conditions contained in the Administrator Meet and Confer Agreement.

Decision Requested: The Office of Human Resources recommends the following personnel information to be approved by Board Action at the regular meeting of June 25, 2013.

Administration is seeking approval for implementation of the Administrator Meet and Confer Agreement for 2013-2014 between the Mapleton Administrators and the Mapleton Public Schools Board of Education.

Memo

TO: Charlotte Ciancio, Superintendent
FROM: Mike Crawford, Executive Director of Human Services
DATE: June 18, 2013

Policy: Compensation & Benefits (EL 4.7)
Report Type: Decision Making
SUBJECT: CLASSIFIED AGREEMENT RATIFICATION

Policy Wording: The Superintendent shall neither cause nor allow jeopardy to fiscal integrity or to public image through employment, compensation or benefits to employees, independent contractors or volunteers.

Policy Interpretation: This policy is interpreted as requiring district administration to seek Board approval of conditions contained in the Classified Employee Meet and Confer Agreement.

Decision Requested: The Office of Human Resources recommends the following personnel information to be approved by Board Action at the regular meeting of June 25, 2013.

Administration is seeking approval for implementation of the Classified Employee Meet and Confer Agreement for 2013 – 2014 between the Mapleton Classified Employees and the Mapleton Public Schools Board of Education.

Memo

TO: Board of Education
FROM: Charlotte Ciano, Superintendent
DATE: June 19, 2013

Policy: Treatment of Staff (EL 4.2)
Report Type: Decision Making
SUBJECT: Administrative Assignments

Policy Wording: The Superintendent shall neither cause nor allow organizational circumstances for staff, including employees, independent contractors and volunteers that are unfair, undignified, disorganized or unclear.

Policy Interpretation: This policy is interpreted to require district administration to seek Board approval for changes to district staffing

Decision Requested: The Superintendent recommends the following administrative plan for the 2013-2014 school year:

| | | |
|---------------------------------|-----------------|-------------------|
| Academy High School | School Director | Sheri Kangas |
| | Asst. Director | Jeremy Jimenez |
| Achieve Academy | School Director | Christina Schor |
| | Asst. Director | Catrina Estrada |
| | Asst. Director | TBD |
| Adventure Elementary | School Director | Lisa Schell |
| Clayton Partnership School | School Director | Dee Bench |
| | Asst. Director | Alicia Butcher |
| Explore Elementary | School Director | Annaleah Bloom |
| | Asst. Director | Angie VanDecar |
| Global Leadership Academy | School Director | Dave Sauer |
| | Asst. Director | Robin Graham |
| | Asst. Director | Janice Phelps |
| Mapleton Early College | School Director | James Long |
| Mapleton Expeditionary | School Director | Doug Seligman |
| School of the Arts | Asst. Director | Jodie McCombs |
| | Asst. Director | Adam Flores |
| Meadow Community School | School Director | Jill Fuller |
| | Asst. Director | Lindsey Johansson |
| Monterey Community School | School Director | Susan Gerhart |
| | Asst. Director | Sarah Kopperud |
| North Valley Young Adult School | School Director | Chris Byrd |
| Valley View | School Director | Eileen Harder |
| Welby Montessori School | School Director | Candy Hyatt |
| | Asst. Director | Sarah Gilbert |
| York International | School Director | Laura Nelson |
| | Asst. Director | Matthew Coates |
| | Asst. Director | TBD |

Athletic Director
Administrator on Special Assignment
Administrator on Special Assignment
Administrator on Special Assignment
Administrator on Special Assignment
Assistant Director, Performing Arts
Assistant Director, Operations/Custodial
Assistant Director, Nutrition Services
Assistant Director, Information and Technology Services
Assistant Director, Operations/Transportation
Director, Assessment
Director, Accountability and Improvement
Director, Business Services
Director, Information and Technology Services
Director, Learning Services
Director, Nutrition Services
Director, Operations
Director, Special Education Services
Director, Student Support Services
Director, Student Support Services
Deputy Superintendent
Assistant Superintendent, Operations
Assistant Superintendent, Human Services
Executive Director, Learning Services
Chief Communications Officer

Bill Nelson
Kathryn Dieck
Rhonda Ronczka
Landus Boucher
Cyndee Little
Robin Cutting
Billy Wright
Virginia Stiles
Glenn Omoto
Mary Shannon
Karla Kohman
Brian Fuller
Shae Martinez
Luis Mella
Erica Branscum
Joella Carron
Paul Frank
Diane Blumenschein
Channing Puchino
Sue-Lin Toussaint
Jackie Kapushion
Damon Brown
Mike Crawford
Karla Allenbach
Whei Wong

Memo

TO: Charlotte Ciano, Superintendent
FROM: Shae Martinez, Director of Business Services
DATE: June 25, 2013

POLICY: Financial Planning & Budgeting (EL 4.4)
REPORT TYPE: Decision Preparation
SUBJECT: Budget Adoption FY 2014

Policy Wording: Financial planning or budgeting for any fiscal year or part thereof shall not deviate materially from District Ends priorities or risk fiscal jeopardy and shall not fail to be derived from a multi-year plan.

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

Decision Requested: District administration requests adoption of the proposed budget as presented at the June 11, 2013 board meeting.

The Board of Education of each school district shall adopt an appropriation resolution at the time it adopts the budget. The appropriation resolution shall specify the amount of money appropriated to each fund; except that the operating reserve authorized by section 22-44-106 (2) shall not be subject to appropriation for the fiscal year covered by the budget, and except that the appropriation resolution may, by reference, incorporate the budget as adopted by the board of education for the current fiscal year.

The amounts appropriated to a fund shall not exceed the amount thereof as specified in the adopted budget. (1C.R.S. 22-44-107).

| | |
|---|---------------------|
| General Fund | \$63,142,073 |
| CPP Preschool/Kindergarten | 1,460,358 |
| Governmental Grants Fund | 2,557,382 |
| Capital Reserve Fund | 1,851,951 |
| Insurance Reserve Fund | 506,910 |
| Bond Redemption Fund | 5,193,486 |
| Food Service Fund | 2,535,052 |
| Total FY 2014 Budget Appropriation | \$77,247,212 |

Be it resolved by the Board of Education of Mapleton Public Schools in Adams County, Colorado, that the amounts shown in the schedule above be appropriated to each fund as specified in the "Adopted Budget" for the ensuing fiscal year beginning July 1, 2013 and ending June 30, 2014.

Signature, Board President (1C.R.S. 22-44-110(4)) Date of Budget Adoption

Memo

TO: Charlotte Ciano, Superintendent
FROM: Shae Martinez, Director of Business Services
DATE: June 25, 2013

Policy: Financial Planning and Budgeting (EL 4.4)
Report Type: Decision Preparation
SUBJECT: Supplemental Budget 2 FY 2013

Policy Wording: Financial planning or budgeting for any fiscal year or part thereof shall not deviate materially from District Ends priorities or risk fiscal jeopardy, and shall not fail to be derived from a multi-year plan.

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

Decision Requested: District administration is requesting that the Board approve the second supplemental budget for fiscal year 2013.

Colorado Pre-School Program Fund

REVENUE

| ACCOUNT NAME | FY 13 Supp. 1 | FY 13 Supp. 2 |
|------------------------------|---------------|---------------|
| Allocation from General Fund | 1,160,000 | 1,190,000 |
| Tuition | 157,000 | 155,000 |
| Interest | 225 | 275 |
| Total CPP Revenue | 1,317,225 | 1,345,275 |
| Beginning Fund Balance | 53,449 | 53,449 |
| Total CPP Allocation | 1,370,674 | 1,398,724 |

EXPENDITURES

| | | |
|----------------------|-----------|-----------|
| Program | 1,208,953 | 1,058,267 |
| Administration | 138,713 | 133,743 |
| Tuition Program | 0 | 181,625 |
| Operations | 500 | 6 |
| Reserves | 22,508 | 25,083 |
| Total CPP Allocation | 1,370,674 | 1,398,724 |

Capital Reserve Fund

REVENUE

| ACCOUNT NAME | FY 13 Supp.1 | FY 13 Supp. 2 |
|----------------------------------|--------------|---------------|
| Allocation from General Fund | 1,959,672 | 1,959,672 |
| Other | 299,413 | 430,342 |
| Total Capital Reserve Revenue | 2,259,085 | 2,390,014 |
| Beginning Fund Balance | 472,602 | 472,602 |
| Total Capital Reserve Allocation | 2,731,687 | 2,862,616 |

EXPENDITURES

| | | |
|----------------------------------|-----------|-----------|
| Capital Outlay | 1,220,024 | 1,220,024 |
| Principal | 758,500 | 758,500 |
| Interest and Fiscal Charges | 253,400 | 253,400 |
| Reserves | 499,763 | 630,692 |
| Total Capital Reserve Allocation | 2,731,687 | 2,862,616 |

APPROPRIATION RESOLUTION
SUPPLEMENTAL BUDGET 2 - FISCAL YEAR 2013

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, 2012 and ending June 30, 2013.

| Fund | Appropriation Amount |
|--|----------------------|
| Colorado Pre-School Program Fund | \$1,398,724 |
| Capital Reserve Fund | \$2,862,616 |
| FY 2013 Appropriation | \$4,261,340 |

Date of Adoption

Signature of President of the Board

Memo

TO: Charlotte Ciano, Superintendent
FROM: Shae Martinez, Director of Business Services
DATE: June 25, 2013

POLICY: Financial Planning and Budgeting (EL 4.4)
REPORT TYPE: Decision Preparation
SUBJECT: Use of Fund Balance Report

Policy Wording: Financial planning or budgeting for any fiscal year or part thereof shall not deviate materially from District Ends priorities or risk fiscal jeopardy and shall not fail to be derived from a multi-year plan.

Policy Interpretation: This policy is interpreted as requiring District administration to observe all fiscal rules and regulations set out by the Colorado Department of Education and Colorado Revised Statute.

Decision Requested: District administration requests Board approval for the use of fund balance as set forth in this document.

Report: Colorado law states: "if any portion of the beginning fund balance is used to cover expenditures, interfund transfers, or reserves, a specific resolution must be adopted by the local board of education authorizing the use of that portion of the beginning fund balance in the school district's budget. The resolution shall specify at a minimum:

- The amount of the beginning fund balance to be spent under the budget.
- The purpose for which the expenditure is needed.
- The district's plan to ensure the use of beginning fund balance will not lead to an ongoing deficit.

General Funds: The projected beginning fund balance for the General Fund is \$6,200,677. Of this amount, \$4,546,248 is restricted as the required Board reserve amount. The remaining \$1,654,429 is considered to be unrestricted fund balance. In order to balance the FY 14 budget, the District will have to spend down \$1,540,038 of this amount.

Capital Reserve Fund: The projected beginning fund balance for the Capital Reserve Fund is \$700,101. In order to balance the FY 14 budget, \$486,955 of the fund balance will be spent.

Bond Redemption Fund: There is no plan to spend any Bond Redemption Fund balance under the current district budget. All of the fund balance is currently used to fund reserves.

Food Service Fund: There is no plan to spend any Food Service Fund balance under the current District budget. All of the fund balance is currently used to fund reserves.

Memo

TO: Charlotte Ciano, Superintendent
FROM: Whei Wong, Chief Communications Officer
DATE: June 19, 2013

Policy: Board Committee or Liaison Principles (GP 1.7)
Report Type: Monitoring
SUBJECT: Citizens Construction Advisory Committee Update

Policy Wording: Board committees or liaisons, when used, will be assigned so as to reinforce the wholeness of the Board's job and as never to interfere with the delegation from Board to Superintendent. Committees ordinarily will assist the Board by preparing policy alternatives and implications for Board deliberation or by performing specific audit functions. In keeping with the Board's broader focus, Board committees will normally not have direct dealings with current staff operations.

Policy Interpretation: This policy is interpreted as allowing the Board to create the Citizens Construction Advisory Committee (CCAC) and appoint a liaison.

Decision Requested: There is no decision requested this evening. This is an information-only update to the Board.

Report: Cindy Croisant, Chair of the Citizens Construction Advisory Committee, is providing this latest update to the Board of Education.

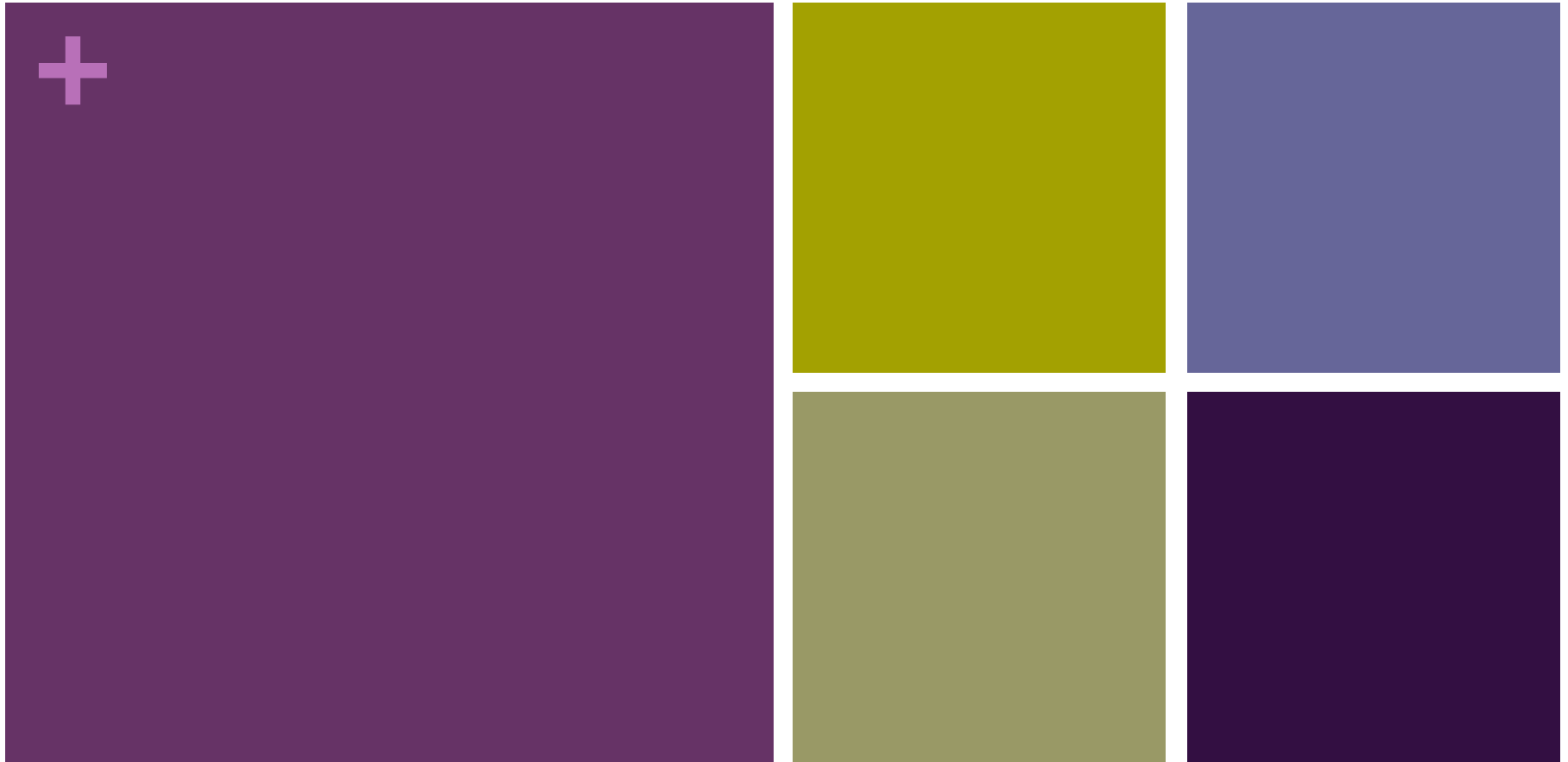
Anythink York Street:

- Anythink Libraries moved into their space at the Skyview Campus in mid-May. The Library celebrated its grand opening on Saturday, June 1st. The Anythink Board and their Library Director, Pam Sandlian-Smith are very pleased. The library is hosting several summer reading programs and welcomes a steady stream of new and returning visitors every day. The community is very excited to take advantage of the new resources made possible through this unique partnership.

On the Skyview Site:

- The demolition of the former classroom wing of the building was completed in May and crews are focused on finishing the soccer field, back staff parking lot and the remaining portion of the top floor Athletics Hall. In the next month, irrigation and grass will be installed for the new soccer field and additional parking spaces will become available.
- Crews will finish building the end wall and installing the window in the Athletics Hall on by the end of June. Flooring will be completed the first week of July.

All projects are wrapping up. This is the last update from the Citizen's Construction Advisory Committee to the Mapleton Board of Education. We had our final meeting this month. We appreciate the opportunity to serve our community and share in this very exciting time for the families, students and residents of Mapleton Public Schools.



Construction Committee Update

June 25, 2013

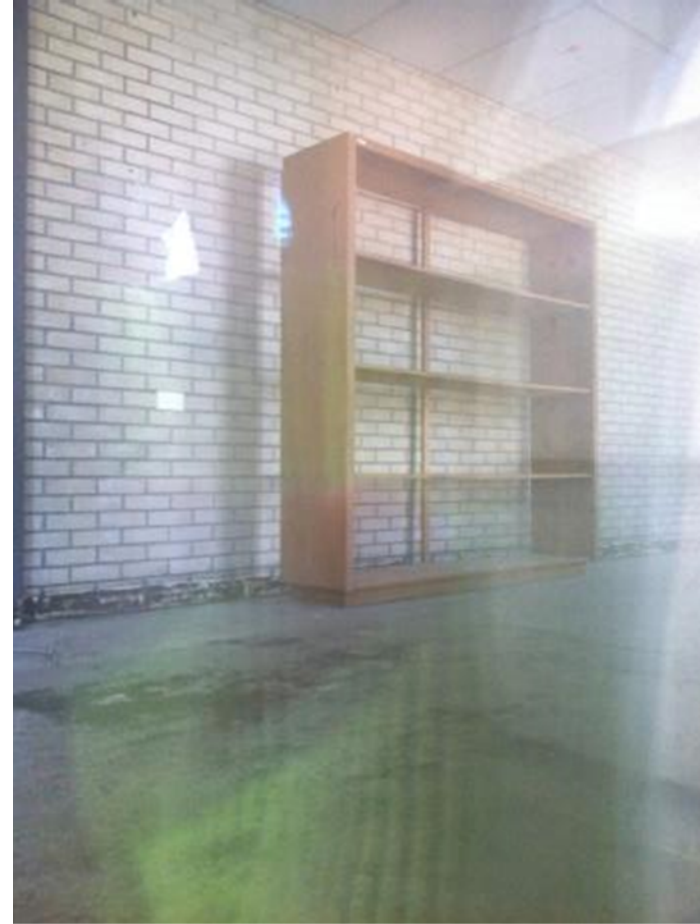
+ Anythink York Street



+ Skyview Site



+ Skyview Site



Memo

TO: Charlotte Ciano, Superintendent
FROM: Jackie Kapushion, Assistant Superintendent
DATE: June 12, 2013

Policy: Communication and Support of the Board of Education (EL 4.8)
Report Type: Decision-Making
SUBJECT: REQUEST TO ACCEPT GRANT FUNDS – Colorado Health Foundation/Playgrounds

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

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

Decision Requested: District administration is requesting Board approval to accept \$197,922 for the construction of a new playground at Adventure Elementary School.

Report: This grant was written by Mapleton Public Schools and submitted to the Colorado Health Foundation on January 15, 2013, in support of the Foundation's goal to increase the number of underserved Coloradans who have convenient access to recreational exercise.

The renovation of the Adventure playground site has been planned in three phases. Three different funders have been "tapped" for each phase. Colorado Health Foundation is funding Phase I.

The project, which will serve Adventure K-6 students, will include the terracing of the playground slope and the purchase of a new playground at the Adventure Elementary School. Currently, there is a playground at Adventure that is in poor condition as measured by current standards.

District administration submitted preliminary designs based on the Whole Building Design Guide that outlines appropriate play zones, equipment, surfacing and shade requirements for the allocated space. Students will participate in choosing equipment, and a "community-build" event as well as a ribbon-cutting ceremony will take place to celebrate the opening of the new playground.

District administration requests the Board's acceptance of this grant award, as it would increase access to safe, attractive places for physical activity for our students and enhance the playground facilities available for public use in yet another location in the Mapleton community.

Memo

TO: Charlotte Ciano, Superintendent
FROM: Jackie Kapushion, Assistant Superintendent
DATE: June 25, 2013

Policy: Communication and Support of the Board of Education (EL 4.8)
Report Type: Decision-Making
SUBJECT: Request for Student Travel – Skyview Cheerleaders

Policy Wording: The Superintendent shall not fail to supply for the Board agenda all items delegated to the Superintendent yet required by law, contract, or third-party to be Board approved.

Policy Interpretation: This policy is interpreted to include submitting to the Board any student travel, including overnight stays.

Board Action: District administration is seeking Board approval for an overnight cheerleader camp at the University of Colorado, Colorado Springs in Colorado Springs, Colorado.

Report:

Participants: Bill Nelson, Athletic Director, is requesting Board approval for 13 female students to attend an NCA (National Cheerleader Association) cheerleader camp at University of Colorado, Colorado Springs in Colorado Springs, Colorado, from Wednesday, July 17th through Saturday, July 20th. Students will be supervised by the head cheer coach.

Purpose: The camp is structured towards building a stronger cheerleading team, as the team participants come from six different high schools within the District. While at UCCS, the cheerleaders will focus on unity, pride, school spirit, and strong representation of their District and community – all in a competitive setting. Additionally, they will hone their cheerleading skills (motions, jumps, dances, stunts, and pyramids) through new and exciting instruction and materials provided by AACCA certified and trained NCA staff. The camp also includes a coaches training component which focuses on nutrition, rules and guidelines for spirit programs, teaching/coaching skills development, and networking as spirit coaches.

Cost and Source of Funding: The total cost of the trip will be \$4,591.00. This includes registration, meals and lodging at University of Colorado, Colorado Springs. To cover the cost of camp fees, each participant (including coach) is responsible for a \$100 deposit. The remainder of the fees will be covered through fundraising efforts. In addition, each participant will be responsible for covering the cost of

either breakfast or lunch on the first day and last day of the trip – while traveling to/from Colorado Springs. Transportation to and from Colorado Springs will be provided for all participants through District transportation services.

Memo

TO: Charlotte Ciano, Superintendent
FROM: Karla Allenbach, Director of Learning Services
DATE: June 20, 2013

Policy: Communication and Support of the Board of Education (EL 4.8)
Report Type: Decision Making
SUBJECT: Mapleton Expeditionary School of the Arts Cal-Wood Trip

Policy Wording: The Superintendent shall not fail to supply for the Board agenda all items delegated to the Superintendent yet required by law, contract, or third-party to be Board approved.

Policy Interpretation: This policy is interpreted to include submitting to the Board any student travel including overnight stays.

Board Action: Approval of an overnight trip for all 9th grade students at MESA to attend a learning expedition at the Cal-Wood Education Center in Jamestown, Colorado.

Report:

Participants: Doug Seligman, Director at MESA is seeking approval for approximately 120 ninth grade students and six staff members to participate in a multi-day science based learning expedition through the Cal-Wood Environmental Science Education Program.

Destination: The program will be held at The Cal-Wood Education Center in Jamestown, Colorado. Cal-Wood is an outdoor education facility located on approximately 1,000 acres of forested land. The property offers many species of Colorado wildlife and plants, nine miles of hiking trails, meadows, ponds, streams, and cabins for lodging.

Duration: The trip will occur over four days and three nights. The students will leave from the school on September 3 and return on September 6, 2013. Prior to leaving for the trip a parent information meeting will held at MESA, and the MESA teachers will meet with the Cal-Wood staff to finalize the outcomes and details of the trip.

Purpose: This field work 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 during this time include:

- High School Earth Science 3.5c: Students will create a plan to reduce environmental impacts due to resource consumption.
- High School Earth Science 3.5d: Students will gather, analyze and interpret data about the effect of resource consumption and development on resource reserves to draw conclusions about sustainable use.

In addition to building content mastery, students will engage in teambuilding activities that are based on MESA's character traits of respect, perseverance, responsibility, integrity, stewardship, and craftsmanship.

Activities: This outdoor setting provides students with an active, hands-on approach to learning and understanding the scientific process. In groups, students will study a portion of the local forest and collect data about the health issues this forest might have, such as pine beetle infestation or overpopulation. Additionally, students will learn about forestry practices and current scientific approaches used in the forestry field to generate recommendations on how to make this portion of the forest healthier. The project will conclude with group presentations on their findings and recommendations. 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: All travel, food, lodging and instructional services will be paid primarily out of a Colorado Pathways Grant. The remaining funding needs will be provided on behalf of Cal-Wood, or the MESA general fund school budget.