



DISTRICT MISSION

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

BOARD PURPOSE

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

CORE ROLES

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

2013 - 2014

FOCUS AREAS

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

BOARD MEMBERS

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

SUPERINTENDENT

Charlotte Ciancio

Mapleton Public Schools Board of Education

Regular Meeting
Administration Building

October 22, 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 Minutes
 - 7.1 Approval of Study Session Minutes: September 10, 2013; September 17, 2013; and October 8, 2013
 - 7.2 Approval of September 24, 2013, Board Meeting Minutes
8. Report of the Secretary
9. Consent Agenda
 - 9.1 Personnel Action, Policy GCE/GCF – Mr. Crawford
 - 9.2 Finance Report September 2013, Policy DIC – Mrs. Martinez
 - 9.3 Adoption of Policies, Policy BGA – Ms. Ciancio
10. Focus: Communication
 - 10.1 American Education Week, Policy AC – Mrs. Allenbach
 - 10.2 Student Travel-NVYAS, Policy JJH – Mrs. Allenbach
 - 10.3 Tax Anticipation Note Loan, Policy DAB – Mrs. Martinez
 - 10.4 Building Fund Supplemental Budget, Policy DBG – Mrs. Martinez
 - 10.5 Clinica Campesina MOU, Policy CBA – Ms. Kapushion
11. Focus: Community
 - 11.1 DAAC Appointments, Charges and Updates, Policy AE – Ms. Kapushion
12. Discussion of Next Agenda
13. Superintendent's Comments
14. Board Committee Update
15. School Board Remarks
16. Next Meeting Notification – Tuesday, November 19, 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.

If you are interested in helping Mapleton's efforts, please talk with any member of the district leadership team or call the district office at 303-853-1015. Opportunities abound. Your participation is desired.

Members of The Board of Education – Mapleton Public Schools met in study session at 5:30 p.m. on Tuesday, September 10, 2013, at the MEC/MESA Project Center on the Skyview Campus.

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

The purpose of the meeting was to meet with candidates for the position of School Board Member – Mapleton Public Schools.

No Board action was taken at the meeting.

Norma Frank, Board President

Karen Hoopes, Board Secretary

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

Members of The Board of Education – Mapleton Public Schools met in study session at 5:30 p.m. on Tuesday, September 17, 2013, at the Administration Board Room.

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

The purpose of the meeting was review school safety and security with district staff.

No Board action was taken at the meeting.

Norma Frank, Board President

Karen Hoopes, Board Secretary

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

Members of The Board of Education – Mapleton Public Schools met in study session at 5:30 p.m. on Tuesday, October 8, 2013, at the Administration Board Room.

Present: Norma Frank – Co-Chair
 Raymond Garcia – Co-Chair
 Karen Hoopes – Secretary
 Ken Winslow – Treasurer
Absent: Craig Emmert – Vice President

The purpose of the meeting was to learn more about Mapleton’s educator effectiveness process and the Danielson Framework for Teaching.

No Board action was taken at the meeting.

Norma Frank, Board President

Karen Hoopes, Board Secretary

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

1.0 CALL TO ORDER

Vice President Craig Emmert called the meeting of the Board of Education – Mapleton Public Schools to order at 6:06 p.m. on Tuesday, September 24, 2013, at the Administration Building.

2.0 ROLL CALL

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

3.0 PLEDGE OF ALLEGIANCE

Mr. Emmert led the Pledge of Allegiance.

4.0 APPROVAL OF AGENDA

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

AYES: Mr. Emmert, Mr. Winslow and Mrs. Hoopes

ABSENT: Mrs. Frank and Mr. Garcia

Motion carried 3-0

5.0 WHAT'S RIGHT IN MAPLETON

Mr. Crawford introduced district employees who were new to the position of Mapleton school director. He recognized directors Dee Bench – Clayton Partnership; Chris Byrd – North Valley School for Young Adults; James Long – Mapleton Early College; Sheri Kangas – Academy High School; Laura Nelson – York International; Doug Seligman – Mapleton Expeditionary School of the Arts; and Lisa Schell – Adventure Elementary. Mr. Crawford said the District was very fortunate to have these new directors working with our schools and staff.

RECESS: 6:11 p.m. and reconvened at 6:17 p.m.

6.0 PUBLIC PARTICIPATION

None

7.0 APPROVAL OF MINUTES

7.1 Approval of August 27, 2013, Board Meeting Minutes

MOTION: By Mrs. Hoopes, seconded by Mr. Winslow, to approve the minutes from the August 27, 2013, Board meeting.

AYES: Mr. Emmert, Mrs. Hoopes and Mr. Winslow

ABSENT: Mrs. Frank and Mr. Garcia

Motion carried 3-0

7.2 Approval of September 3, 2013, Special Board Meeting Minutes

MOTION: By Mr. Winslow, seconded by Mrs. Hoopes, to approve the minutes from the September 3, 2013, Special Board meeting.

AYES: Mr. Emmert, Mrs. Hoopes and Mr. Winslow

ABSENT: Mrs. Frank and Mr. Garcia
Motion carried 3-0

8.0 REPORT OF THE SECRETARY

None

9.0 CONSENT AGENDA

MOTION: By Mr. Winslow, seconded by Mrs. Hoopes, to approve Agenda items as stated on the Board Agenda dated September 24, 2013: 9.1 Personnel Action; 9.2 Finance Report for August 2013; 9.3 Classified Employee Week; 9.4 Adoption of Policies; and 9.5 Transportation Equipment Financing.

AYES: Mr. Emmert, Mrs. Hoopes and Mr. Winslow
ABSENT: Mrs. Frank and Mr. Garcia
Motion carried 3-0

10.0 FOCUS: STUDENT ACHIEVEMENT

10.1 School Accreditation

Ms. Kapushion reviewed with the Board the accreditation plan types assigned by the Colorado Department of Education to each of the District's schools. She explained these categories were based on student achievement, student growth, student growth for specific populations and post-secondary measures.

For the 2012-13 school year, Mapleton schools were assigned the following accreditation plan types:

Academy High School	Improvement
Achieve Academy	Improvement
Adventure Elementary	Performance
Clayton Partnership	Improvement
Connections Academy	Improvement
Explore Elementary	Improvement
Global Leadership Academy	Improvement
Mapleton Early College	Performance
Mapleton Expeditionary	
School of the Arts	Improvement
Meadow Community	Improvement
Monterey Community	Improvement
New America School	Improvement
North Valley School for	
Young Adults	Pending
Valley View	Performance
Welby Montessori	Turnaround
York International	Improvement

MOTION: By Mrs. Hoopes, seconded by Mr. Winslow, to approve the accreditation categories for each school for the 2013-14 school year as presented.

AYES: Mr. Emmert, Mrs. Hoopes and Mr. Winslow
ABSENT: Mrs. Frank and Mr. Garcia
Motion carried 3-0

11.0 FOCUS: COMMUNICATION

11.1 Race to the Top

Ms. Kapushion recapped the steps the District has taken in reimagining public education for its students. She noted how a system of small-by-design schools has been implemented in the District and how results from that reform are now showing results. She went on to say, however, that in order for all Mapleton students to perform at or above grade level, those reforms must be accelerated. This acceleration can be made possible by a \$20M investment, over four years, by the U.S. Department of Education called Race to the Top.

Ms. Kapushion said on or before October 4, the District would submit a competitive grant application which would address the issues of:

- Deepening existing reforms in our small-by-design school models
- Creating a student-centered calendar with extended learning time to help accelerate learning
- Eradicating summer learning loss by incorporating optional intersession programming during the first year or two of the extended student calendar

Mrs. Hoopes thanked Mrs. Kapushion for her work on the Race to the Top grant, noting it will help the District meet its goals around academic achievement, deeper implementation of school models and establishing a longer school year.

Mr. Winslow said he has always been in favor of longer learning times and felt the Race to the Top grant will help us achieve our goals.

Mr. Emmert expressed his support for the Race to the Top grant, saying it will definitely improve our children's learning. He went on to say he wants the District to work with the YMCA's schedule to make sure their programs are available for our students during the school year.

11.2 Football Field Lighting Skyview Campus

Mr. Brown noted the District would release a Request for Proposal for exterior field lighting materials and installation for the Skyview Campus football field, with the financing options not to exceed \$237,000. He asked that the Board approve moving forward with the bid process, vendor selection, financing, and installation upon completion of those agreements.

MOTION: By Mr. Winslow, seconded by Mrs. Hoopes, to approve the bid/purchase process to install football field lighting at the Skyview Campus as presented.

AYES: Mr. Emmert, Mrs. Hoopes and Mr. Winslow

ABSENT: Mrs. Frank and Mr. Garcia

Motion carried 3-0

12.0 FOCUS: COMMUNICATION

12.1 DAAC Update

Ms. Kapushion reported Colorado law requires local Boards of Education to appoint a School District Accountability Advisory Committee (DAAC). In September, the new DAAC met to review their charges, roles and responsibilities for the 2013-14 school year. The DAAC provided input on the District's Race to the Top application and calendar and received information related to District initiatives for the school year.

13.0 DISCUSSION OF NEXT AGENDA

Mr. Emmert said the next Board meeting would be October 22. Agenda items include post-secondary and workforce readiness indicators and DAAC appointments and Board charges.

14.0 SUPERINTENDENT'S COMMENTS

During her report, Ms. Ciancio

- Said Mr. Garcia reminded the Board that Homecoming was on Saturday, with a tailgate party at 9:00 a.m.
- Thanked the three Board members present for stepping in and running the meeting that evening
- Introduced three of the candidates running for the School Board - Steve Donnell, Martin Mendez, and Jennifer Raiffie - and thanked them for attending the Board meeting
- Said she was impressed with the dimension of expertise the new school directors added to the team
- Noted she was excited about the District schools' accreditation categories, saying all were in a safe zone except Welby Montessori, where efforts would be focused to move them to the "improvement" category next year

15.0 BOARD COMMITTEE UPDATE

Mr. Winslow gave a BOCES update, noting Ms. Ciancio was the superintendent liaison to the group. He reported there were some challenges facing BOCES but was hopeful they would be resolved.

Mrs. Hoopes reported that plans were in full swing for the MEF gala on October 25. The theme is "The Adventure Continues."

16.0 SCHOOL BOARD REMARKS

Mr. Winslow said he was looking forward to Homecoming, the floats and the kids. He also thanked the three Board candidates for coming to the meeting and seeing how the Board operates.

Mr. Emmert noted that one of the Consent Agenda items approved that evening was recognition of October 7 through 11, 2013, as Classified School Employee Week. He expressed the Board's recognition and support of those employees.

17.0 NEXT MEETING NOTIFICATION

The next Board meeting will be at 6:00 p.m. on Tuesday, October 22, 2013, at the Administration Building.

18.0 ADJOURNMENT

The Board motioned to adjourn at 6:40 p.m.

Norma Frank, Board President

Karen Hoopes, Board Secretary

Memo

TO: Charlotte Ciano, Superintendent
FROM: Mike Crawford, Assistant Superintendent, Human Services
DATE: October 17, 2013

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

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

Decision Requested: The Office of Human Resources recommends the following personnel information to be approved by Board Action at the regular meeting of October 22, 2013.

CLASSIFIED STAFF

<u>NEW EMPLOYEES</u>	<u>POSITION/FACILITY</u>	<u>EFFECTIVE DATE</u>	<u>REASON</u>
Adame, Aridai	Sub Nutrition Services Asst./District	10/07/2013	New Hire
Barraza, Mariza	Sub Nutrition Services Asst./District	10/04/2013	New Hire
Del Real, Gerald	Substitute Bus Driver/District	10/03/2013	New Hire
Haro, Jill	Sub Nutrition Services Asst./District	09/24/2013	New Hire
Larson, Matthew	Special Education Para./ Meadow	10/08/2013	New Hire
Lucas, Joy	Sub Nutrition Services Asst./District	09/24/2013	New Hire
Luthye, Ashley	Pre-K Paraprofessional/Achieve	10/08/2013	New Hire
Martinez, Sean	Custodian/Skyview Campus	09/23/2013	Transfer
Ruiz De Munoz, Rosa	Sub Nutrition Services Asst./District	10/07/2013	New Hire

<u>RESIGNATIONS/TERM.</u>	<u>POSITION/FACILITY</u>	<u>EFFECTIVE DATE</u>	<u>REASON</u>
Billmaier, Mark	Custodian/GLA	10/11/2013	Resignation
Hardy, Brita	Nutrition Services Substitute/District	10/31/2013	Resignation
Salazar, Kally	Custodian/Skyview	10/03/2013	Resignation

CLASSIFIED REQUESTS

Fred Garcia, Lead Custodian at GLA, is requesting a Family Medical Leave of Absence from September 24, 2013 through October 25, 2013.

Jeanna Madrid, Nutrition Services Assistant at Explore, is requesting a Family Medical Leave of Absence from September 20, 2013 through November 1, 2013.

CERTIFIED STAFF

<u>NEW EMPLOYEES</u>	<u>POSITION/FACILITY</u>	<u>EFFECTIVE DATE</u>	<u>REASON</u>
Herzog, Sharon	Music/York	09/23/2013	New Hire
Dickey, Sarah	Life Skills Special Ed. Teacher/Achieve	10/09/2013	New Hire

<u>RESIGNATIONS/TERM.</u>	<u>POSITION/FACILITY</u>	<u>EFFECTIVE DATE</u>	<u>REASON</u>
Brown, William Claud	Music/Clayton	10/29/2013	Resignation

CERTIFIED REQUESTS

Allison Uselton, 3rd/4th Grade Teacher at Welby, is requesting a maternity leave of absence beginning December 2, 2013 through January 24, 2014.

Angie Van Decar, Assistant Director at Explore, is requesting a maternity leave of absence beginning December 2, 2013 through February 28, 2014.

SUBSTITUTE TEACHERS

ADDITIONS

Gabaldon, Ramona
Leveaux, Tracy
Murphy, Emily
Vogt, Andrea

DELETIONS

Cosgrove, Kathi
Council, Katy
Garcia, Brandi
Sayre, Melissa

ADMINISTRATIVE STAFF

<u>Name</u>	<u>Position</u>	<u>Reason</u>
Charlotte Ciano	Superintendent	Contract
Jackie Kapushion	Deputy Superintendent	Contract
Damon Brown	Assistant Superintendent, Operations	Contract
Mike Crawford	Assistant Superintendent, Human Services	Contract

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

GENERAL FUND

	Period* <u>Sep 1- Sep 30</u>	Year to Date** <u>2013-2014</u>	Budget*** <u>2013-2014</u>
REVENUES			
Total Local Revenue	98,358	254,189	19,118,119
Total Intermediate Revenue	3,694	3,694	4,433
Total County Revenue	0	0	0
Total State Revenue	3,043,867	9,131,601	39,460,739
Total Federal Revenue	0	0	959,455
Total Transfers	0	(769,950)	(2,701,350)
Total Loan Revenue	0	0	0
Total General Fund Revenue	<u>3,145,919</u>	<u>8,619,535</u>	<u>56,841,396</u>
EXPENDITURES			
Total Salaries	2,635,503	7,604,207	30,679,025
Total Benefits	756,581	2,083,044	8,210,193
Total Purchased Professional Services	145,857	201,733	6,184,141
Total Purchased Property Services	211,929	466,192	1,292,205
Total Other Purchased Services	1,007,113	2,969,612	1,258,506
Supplies & Materials	325,438	519,812	10,624,055
Property	19,602	30,377	84,559
Other Objects	12,065	36,670	22,250
Other Uses of Funds	0	0	26,500
Other	0	0	0
Total General Fund Expenditures	<u>5,114,088</u>	<u>13,911,646</u>	<u>58,381,434</u>
Beginning Fund Balance		7,014,994	
Fund Balance Year to Date		1,722,882	

* Revenue and Expenditures for the month.

**Revenue and Expenditures from July 1, 2013

*** Based on Original FY 2014 Budget

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

GENERAL FUND

	Percent of 2013-2014	Prior Year to Date 2012-2013	Percent of 2012-2013
REVENUES			
Total Local Revenue	1.33%	246,070	1.30%
Total Intermediate Revenue	83.34%	4,433	182.43%
Total County Revenue	0.00%	0	0.00%
Total State Revenue	23.14%	10,067,787	25.96%
Total Federal Revenue	0.00%	0	0.00%
Total Transfers	28.50%	(1,918,526)	30.40%
Total Loan Revenue	0.00%	0	0.00%
Total General Fund Revenue	<u>15.16%</u>	<u>8,399,764</u>	<u>16.00%</u>
EXPENDITURES			
Total Salaries	24.79%	6,942,127	23.09%
Total Benefits	25.37%	1,822,146	22.65%
Total Purchased Professional Services	3.26%	307,914	6.16%
Total Purchased Property Services	36.08%	377,232	29.74%
Total Other Purchased Services	235.96%	2,582,440	212.25%
Supplies & Materials	4.89%	365,141	4.61%
Property	35.92%	23,788	15.07%
Other Objects	164.81%	31,002	51.09%
Other Uses of Funds	0.00%	0	0.00%
Other	0.00%	0	0.00%
Total General Fund Expenditures	<u>23.83%</u>	<u>12,451,790</u>	<u>23.16%</u>

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

OTHER FUNDS

	Period* <u>Sep 1- Sep 30</u>	Year to Date** <u>2013-2014</u>	Budget*** <u>2013-2014</u>
REVENUES			
CPP/Preschool Fund	0	63	1,440,275
Governmental Grants Fund	25,875	331,542	2,835,777
Capital Reserve Fund	31,165	485,744	1,251,850
Insurance Reserve Fund	0	340,020	340,000
Bond Redemption Fund	0	0	3,148,507
Food Service Fund	460	7,474	2,540,052
Building Fund	0	0	0
Total Revenue, Other Funds	<u>57,500</u>	<u>1,164,843</u>	<u>11,556,461</u>
EXPENDITURES			
CPP/Preschool Fund	101,337	313,133	1,460,358
Governmental Grants Fund	357,088	648,447	2,835,777
Capital Reserve Fund	64,837	635,756	1,951,951
Insurance Reserve Fund	1,609	445,385	475,216
Bond Redemption Fund	500	500	5,193,486
Food Service Fund	142,896	401,613	2,540,052
Building Fund	0	0	0
Total Expenditures, Other Funds	<u>668,268</u>	<u>2,444,834</u>	<u>14,456,840</u>

* Revenue and Expenditures for the month.

**Revenue and Expenditures from July 1, 2013

*** Based on Original FY 2014 Budget

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

OTHER FUNDS

	Percent of 2013-2014	Prior Year to Date 2012-2013	Percent of 2012-2013
REVENUES			
CPP/Preschool Fund	0.00%	277	0.02%
Governmental Grants Fund	0.00%	266,918	7.32%
Capital Reserve Fund	2.49%	751,180	33.25%
Insurance Reserve Fund	0.00%	541,372	100.02%
Bond Redemption Fund	0.00%	84	0.00%
Food Service Fund	0.02%	16,957	0.75%
Buidling Fund	0.00%	716	0.10%
Total Revenue, Other Funds	<u>10.08%</u>	<u>1,577,504</u>	<u>11.45%</u>
EXPENDITURES			
CPP/Preschool Fund	21.44%	306,854	22.39%
Governmental Grants Fund	0.00%	573,162	15.73%
Capital Reserve Fund	32.57%	594,355	21.76%
Insurance Reserve Fund	93.72%	431,809	73.12%
Bond Redemption Fund	0.01%	0	0.00%
Food Service Fund	15.81%	347,392	14.31%
Building Fund	0.00%	7,014,884	28.23%
Total Expenditures, Other Funds	<u>16.91%</u>	<u>9,268,456</u>	<u>22.85%</u>

Period Ending 09/30/13

Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 10	GENERAL FUND				
	10-000-00-0000-8101-000-0000-00-4 Cash-US Bank	9,188,691.89	456,516.93	-805,652.87	8,383,039.02
	10-000-00-0000-8101-000-0000-02-4 Cash-North Valley Bank	.00	.00	.00	.00
	10-000-00-0000-8101-000-0000-03-4 Payroll Acct-US Bank	135,177.57	-2,053,050.86	-3,883,460.43	-3,748,282.86
	10-000-00-0000-8103-000-0000-01-4 Petty Cash-SKV Academy	400.00	.00	.00	400.00
	10-000-00-0000-8103-000-0000-02-4 Petty Cash-FREC	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-03-4 Petty Cash-MESA	1,000.00	.00	.00	1,000.00
	10-000-00-0000-8103-000-0000-04-4 Petty Cash-NORTH VALLEY SYA	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-05-4 Petty Cash-Explore Elem	200.00	.00	.00	200.00
	10-000-00-0000-8103-000-0000-08-4 Petty Cash-Support Service	150.00	.00	.00	150.00
	10-000-00-0000-8103-000-0000-11-4 Petty Cash-Achieve	200.00	.00	.00	200.00
	10-000-00-0000-8103-000-0000-12-4 Petty Cash-Adventure	200.00	.00	.00	200.00
	10-000-00-0000-8103-000-0000-13-4 Petty Cash-Clayton Partnership	200.00	.00	.00	200.00
	10-000-00-0000-8103-000-0000-14-4 Petty Cash-Enrichment	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-15-4 Petty Cash-Valley View	300.00	.00	.00	300.00
	10-000-00-0000-8103-000-0000-16-4 Petty Cash-Highland	200.00	.00	.00	200.00
	10-000-00-0000-8103-000-0000-17-4 Petty Cash-Meadow Community	300.00	.00	.00	300.00
	10-000-00-0000-8103-000-0000-18-4 Petty Cash-Monterey Community	300.00	.00	.00	300.00
	10-000-00-0000-8103-000-0000-19-4 Petty Cash-Preschool	200.00	.00	.00	200.00
	10-000-00-0000-8103-000-0000-21-4 Petty Cash-York Intl	600.00	.00	.00	600.00
	10-000-00-0000-8103-000-0000-31-4 Petty Cash-Skyview High School	850.00	.00	.00	850.00
	10-000-00-0000-8103-000-0000-32-4 Petty Cash-Skyview Athletics	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-35-4 Petty Cash-Mapleton Prep	300.00	.00	.00	300.00
	10-000-00-0000-8103-000-0000-36-4 Petty Cash-GLA	300.00	.00	.00	300.00
	10-000-00-0000-8103-000-0000-46-4 Petty Cash-Media Services	300.00	.00	.00	300.00
	10-000-00-0000-8103-000-0000-48-4 Petty Cash-Instr/Curriculum	500.00	.00	.00	500.00
	10-000-00-0000-8103-000-0000-50-4 Petty Cash-Public Relations	100.00	.00	.00	100.00
	10-000-00-0000-8103-000-0000-51-4 Petty Cash-Technology	200.00	.00	.00	200.00
	10-000-00-0000-8103-000-0000-53-4 Petty Cash-Off/Supt	500.00	.00	.00	500.00
	10-000-00-0000-8103-000-0000-57-4 Petty Cash-Staff Development	300.00	.00	.00	300.00
	10-000-00-0000-8103-000-0000-59-4 Petty Cash-Administration Office	500.00	.00	.00	500.00
	10-000-00-0000-8103-000-0000-61-4 Petty Cash-Finance Office	200.00	.00	.00	200.00
	10-000-00-0000-8103-000-0000-62-4 Petty Cash-Fin/Central	800.00	.00	.00	800.00
	10-000-00-0000-8103-000-0000-65-4 Petty Cash-Transportation	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-66-4 Petty Cash-Maintenance	400.00	.00	.00	400.00
	10-000-00-0000-8103-000-0000-67-4 Petty Cash-Custodial	200.00	.00	.00	200.00
	10-000-00-0000-8111-000-0000-01-4 Investment-ColoTrust	894,842.68	.00	-55,596.15	839,246.53
	10-000-00-0000-8111-000-0000-04-4 Investment-Federal Home Loan Bank	.00	.00	.00	.00
	10-000-00-0000-8111-000-0000-08-4 Wells Fargo TAN Loan	.00	.00	.00	.00

Period Ending 09/30/13

Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 10	GENERAL FUND				
	10-000-00-0000-8103-000-0000-37-4 NVYAS Petty Cash	200.00	.00	.00	200.00
	10-000-00-0000-8121-000-0000-00-4 Property Taxes Receivable	965,792.00	-599,027.11	-999,177.88	-33,385.88
	10-000-00-0000-8122-000-0000-00-4 Allow Uncollect Property Tax	.00	.00	.00	.00
	10-000-00-0000-8141-000-0000-01-4 Due from Intergovernmental	.00	.00	.00	.00
	10-000-00-0000-8141-000-0000-03-4 Due from State Gov't	.00	.00	.00	.00
	10-000-00-0000-8141-000-3120-03-4 Accounts Receivable Voc Ed	.00	.00	.00	.00
	10-000-00-0000-8153-000-0000-01-4 Accounts Receivable	-31,729.72	35,743.45	-997.29	-32,727.01
	10-000-00-0000-8153-000-0000-02-4 Accounts Receivable-Retired	9,454.58	1,404.24	25,428.89	34,883.47
	10-000-00-0000-8153-000-0000-03-4 Accounts Receivable-Employees	.00	.00	.00	.00
	10-000-00-0000-8153-000-0000-04-4 Accounts Receivable-BOCES	.00	.00	.00	.00
	10-000-00-0000-8181-000-0000-00-4 Prepaid Expenes	.00	.00	.00	.00
	10-000-95-0000-8142-000-4010-00-4 Consolidated Title I Receivable	373,522.00	-168,647.00	-168,647.00	204,875.00
	10-000-95-0000-8142-000-4389-00-4 Consolidated Federal ARRA Receivable	.00	.00	.00	.00
	10-000-00-0000-8132-000-0000-18-4 Due To/From Insurance Reserve Fund	.00	.00	.00	.00
	10-000-00-0000-8132-000-0000-19-4 Due To/From C.P.P. Fund	-3,079.74	97,105.15	153,791.30	150,711.56
	10-000-00-0000-8132-000-0000-22-4 Due To/From Gov't Grants Fund	479,930.42	299,792.73	-37,659.31	442,271.11
	10-000-00-0000-8132-000-0000-31-4 Due To/From Bond Redemption Fund	.00	.00	.00	.00
	10-000-00-0000-8132-000-0000-41-4 Due to / From bldg fund	.00	.00	.00	.00
	10-000-00-0000-8132-000-0000-43-4 Due To/From Capital Reserve Fund	-13,986.89	.00	13,986.89	.00
	10-000-00-0000-8132-000-0000-51-4 Due To/From Food Service Fund	832.20	-28.66	115,143.79	115,975.99
	Total Assets	12,009,346.99	-1,930,191.13	-5,642,840.06	6,366,506.93

Period Ending 09/30/13

Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 10	GENERAL FUND				
	10-000-00-0000-7421-000-0000-00-4 Accounts Payable	.00	.00	-74,887.22	-74,887.22
	10-000-00-0000-7421-000-0000-01-4 Prior Yrs Accounts Payable	199,466.39	.00	-199,466.39	.00
	10-000-00-0000-7461-000-0000-00-4 Accrued Wages and Benefits	.00	.00	.00	.00
	10-000-00-0000-7461-000-0000-01-4 Accrued Salaries-Summer Payment	3,416,776.02	.00	.00	3,416,776.02
	10-000-00-0000-7461-000-0000-02-4 Accrued PERA-Summer Payment	967,201.94	.00	.00	967,201.94
	10-000-00-0000-7461-000-0000-03-4 Accrued Vacation	.00	.00	.00	.00
	10-000-00-0000-7461-000-0000-04-4 Accrued Early Retirement	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-00-4 Due to State Gov't	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-01-4 Payable-PERA	-13,904.41	-276.23	.00	-13,904.41
	10-000-00-0000-7471-000-0000-02-4 Payable-Federal Tax W/H	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-03-4 Payable-State Tax W/H	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-05-4 Payable-Kaiser	11,601.99	55,160.68	-46,940.45	-35,338.46
	10-000-00-0000-7471-000-0000-06-4 Payable-Disab Adm/Class	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-07-4 Payable-Executive Services	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-08-4 Payable-MEA Dues	.00	-64.95	-64.95	-64.95
	10-000-00-0000-7471-000-0000-09-4 Payable-Food Service Dues	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-10-4 Payable-Credit Union	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-11-4 Payable-Pace Dues	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-12-4 Payable-Group Life	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-13-4 Payable-Tax Sheltered Annuities	97.84	60.00	60.01	157.85
	10-000-00-0000-7471-000-0000-14-4 Payable-United Way	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-15-4 Payable-Medicare	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-16-4 Payable-CCSEA	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-17-4 Payable CASE Life	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-18-4 Payable-PERA Survivor Insurance	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-19-4 Payable-CASE Dues	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-20-4 Payable-Cancer Care	-37.17	1,609.89	5,017.19	4,980.02
	10-000-00-0000-7471-000-0000-21-4 Payable-Executive Svcs Life	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-22-4 Payable-Garnishment W/H	434.27	-1,790.42	-5,315.91	-4,881.64
	10-000-00-0000-7471-000-0000-23-4 Payable-Dental	.00	-16,743.51	-28,616.88	-28,616.88
	10-000-00-0000-7471-000-0000-24-4 Payable-Vision-VSP	80.20	21.94	-514.26	-434.06
	10-000-00-0000-7471-000-0000-25-4 Payable-Clearing Account/Health Svcs	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-26-4 Payable-Mapleton Education Foundation	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-27-4 Payable-Life Non-Cash	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-28-4 Payable-Long Term Hlth	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-29-4 Payable-Disab Certified	-2.55	.00	.00	-2.55
	10-000-00-0000-7471-000-0000-30-4 AFLAC - FSA	15,947.51	.00	.00	15,947.51
	10-000-00-0000-7471-000-0000-31-4 Payable-Dependant Care & Health FSAs	-15,799.68	.00	.00	-15,799.68

Period Ending 09/30/13

Account Period 03

Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 10	GENERAL FUND				
	10-000-00-0000-7481-000-0000-00-4 Deferred Revenue	412,491.00	.00	.00	412,491.00
	10-000-95-0000-7482-000-4010-00-4 Title I Deferred Revenue	.00	.00	.00	.00
	Total Liabilities	4,994,353.35	37,977.40	-350,728.86	4,643,624.49
	10-000-00-0000-6750-000-0000-00-4 Committed Fund Balance	1,238,592.00	.00	.00	1,238,592.00
	10-000-00-0000-6721-000-0000-00-4 Restricted for Tabor 3% Reserve	1,684,432.00	.00	.00	1,684,432.00
	10-000-00-0000-6722-000-0000-00-4 Restricted for Multi-Yr Contracts	1,093,550.00	.00	.00	1,093,550.00
	10-000-00-0000-6760-000-0000-00-4 Assigned fund balance	307,200.00	.00	.00	307,200.00
	10-000-00-0000-9330-000-0000-00-4 Financial Crisis Restricted Reserve	.00	.00	.00	.00
	10-000-00-0000-6775-000-0000-00-4 Budgeted Fund Balance	-1,540,037.70	.00	.00	-1,540,037.70
	10-000-00-0000-6770-000-0000-00-4 Unassigned fund balance	2,691,219.64	.00	.00	2,691,219.64
	Total Equity	5,474,955.94	.00	.00	5,474,955.94
	10-000-00-0000-6780-000-0000-00-4 Estimated Revenues	-56,841,396.00	.00	.00	-56,841,396.00
	10-000-00-0000-6781-000-0000-00-4 Revenue Control	.00	3,145,919.13	8,619,534.62	8,619,534.62
	10-000-00-0000-6782-000-0000-00-4 Appropriations	58,381,433.70	.00	.00	58,381,433.70
	10-000-00-0000-6783-000-0000-00-4 Expenditure Control	.00	-5,114,087.66	-13,911,645.82	-13,911,645.82
	10-000-00-0000-6784-000-0000-00-4 Encumbrance Control	.00	240,870.54	-843,584.29	-843,584.29
	10-000-00-0000-6753-000-0000-00-4 Reserve for Encumbrances	.00	-240,870.54	843,584.29	843,584.29
	Total Controls	1,540,037.70	-1,968,168.53	-5,292,111.20	-3,752,073.50
	Total Equity and Control	7,014,993.64	-1,968,168.53	-5,292,111.20	1,722,882.44
	Total Liabilities and Equity	12,009,346.99	-1,930,191.13	-5,642,840.06	6,366,506.93
	*Fund is in Balance	.00			

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Mapleton Public Schools

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Period Ending 09/30/13

Balance Sheet Summary

FJBAS01A

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

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Period Ending 09/30/13

Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 18	INSURANCE RESERVE FUND				
	18-000-00-0000-8101-000-0000-00-4 Cash-North Valley Bank	47,582.13	-1,609.02	-6,082.34	41,499.79
	18-000-00-0000-8111-000-0000-00-4 Investment-Self Insurance Pool	.00	.00	.00	.00
	18-000-00-0000-8111-000-0000-01-4 Investment-ColoTrust	115,494.52	.00	-99,282.78	16,211.74
	18-000-00-0000-8181-000-0000-00-4 Prepaid Expenes	.00	.00	.00	.00
	18-000-00-0000-8132-000-0000-10-4 Due To/From General Fund	.00	.00	.00	.00
	18-000-00-0000-8132-000-0000-43-4 Due To/From Cap Res Fund	.00	.00	.00	.00
	Total Assets	163,076.65	-1,609.02	-105,365.12	57,711.53

Period Ending 09/30/13

Account Period 03

Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 18	INSURANCE RESERVE FUND				
	18-000-00-0000-7421-000-0000-00-4 Accounts Payable	.00	.00	.00	.00
	18-000-00-0000-7421-000-0000-01-4 Prior Yrs Accounts Payable	.00	.00	.00	.00
	Total Liabilities	.00	.00	.00	.00
	18-000-00-0000-6766-000-0000-00-4 Restricted Insurance Reserve	.00	.00	.00	.00
	18-000-00-0000-6730-000-0000-00-4 Reserved fund balance	.00	.00	.00	.00
	18-000-00-0000-6775-000-0000-00-4 Budgeted Fund Balance	-135,216.00	.00	.00	-135,216.00
	18-000-00-0000-6726-000-0000-00-4 Restricted fund balance	163,076.65	.00	.00	163,076.65
	Total Equity	27,860.65	.00	.00	27,860.65
	18-000-00-0000-6780-000-0000-00-4 Estimated Revenues	-340,000.00	.00	.00	-340,000.00
	18-000-00-0000-6781-000-0000-00-4 Revenue Control	.00	.00	340,019.79	340,019.79
	18-000-00-0000-6782-000-0000-00-4 Appropriations	475,216.00	.00	.00	475,216.00
	18-000-00-0000-6783-000-0000-00-4 Expenditure Control	.00	-1,609.02	-445,384.91	-445,384.91
	18-000-00-0000-6784-000-0000-00-4 Encumbrance Control	.00	-7,671.86	-16,049.36	-16,049.36
	18-000-00-0000-6753-000-0000-00-4 Reserve for Encumbrances	.00	7,671.86	16,049.36	16,049.36
	Total Controls	135,216.00	-1,609.02	-105,365.12	29,850.88
	Total Equity and Control	163,076.65	-1,609.02	-105,365.12	57,711.53
	Total Liabilities and Equity	163,076.65	-1,609.02	-105,365.12	57,711.53
	*Fund is in Balance	.00			

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Balance Sheet Summary

FJBAS01A

		Beginning	Current	YTD	Ending
		Balance	Balance	Balance	Balance
Fund	Account No/Description				
19	C.P.P.				
	19-000-00-0000-8101-000-0000-02-4 CPP Cash NVB	368,555.01	.00	62.61	368,617.62
	19-000-00-0000-8101-000-0000-03-4 Cash-CPP	-135,835.19	-4,231.65	-162,220.66	-298,055.85
	19-000-00-0000-8153-000-0000-00-4 Accounts Receivable	-1,000.00	.00	.00	-1,000.00
	19-000-00-0000-8132-000-0000-10-4 Due To/From General Fund	3,079.74	-97,105.15	-153,791.30	-150,711.56
	19-000-00-0000-8132-000-0000-22-4 Due To/From Gov't Grant Fund	8,460.56	.00	.00	8,460.56
	19-000-00-0000-8132-000-0000-43-4 Due to/From 19 and 43	.00	.00	.00	.00
	Total Assets	243,260.12	-101,336.80	-315,949.35	-72,689.23

Period Ending 09/30/13

Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 19	C.P.P.				
	19-000-00-0000-7421-000-0000-00-4 Accounts Payable	.00	.00	.00	.00
	19-000-00-0000-7421-000-0000-01-4 Prior Yrs Accounts Payable	2,879.37	.00	-2,879.37	.00
	19-000-00-0000-7461-000-0000-01-4 Accrued Salaries - Summer Payment	145,094.48	.00	.00	145,094.48
	19-000-00-0000-7461-000-0000-02-4 Accrued Benefits - Summer Payment	41,488.18	.00	.00	41,488.18
	Total Liabilities	189,462.03	.00	-2,879.37	186,582.66
	19-000-00-0000-6724-000-0000-00-4 Restricted CPP Reserve	53,798.09	.00	.00	53,798.09
	19-000-00-0000-6760-000-0000-00-4 Reserved fund balance	.00	.00	.00	.00
	19-000-00-0000-6775-000-0000-00-4 Budgeted Fund Balance	-20,083.00	.00	.00	-20,083.00
	19-000-00-0000-6770-000-0000-00-4 Unreserved fund balance	.00	.00	.00	.00
	Total Equity	33,715.09	.00	.00	33,715.09
	19-000-00-0000-6780-000-0000-00-4 Estimated Revenues	-1,440,275.00	.00	.00	-1,440,275.00
	19-000-00-0000-6781-000-0000-00-4 Revenue Control	.00	.00	62.61	62.61
	19-000-00-0000-6782-000-0000-00-4 Appropriations	1,460,358.00	.00	.00	1,460,358.00
	19-000-00-0000-6783-000-0000-00-4 Expenditure Control	.00	-101,336.80	-313,132.59	-313,132.59
	19-000-00-0000-6784-000-0000-00-4 Encumbrance Control	.00	2,910.99	-893.11	-893.11
	19-000-00-0000-6753-000-0000-00-4 Reserve for Encumbrances	.00	-2,910.99	893.11	893.11
	Total Controls	20,083.00	-101,336.80	-313,069.98	-292,986.98
	Total Equity and Control	53,798.09	-101,336.80	-313,069.98	-259,271.89
	Total Liabilities and Equity	243,260.12	-101,336.80	-315,949.35	-72,689.23
	*Fund is in Balance	.00			

Period Ending 09/30/13

Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 22	Governmentl Designated-Purpose Grant Fd				
	22-000-00-0000-8101-000-0000-00-4 Cash-North Valley Bank	45,260.89	117,125.66	695,339.90	740,600.79
	22-000-00-0000-8111-000-0000-01-4 Investment-ColoTrust	260,918.16	.00	-252,096.77	8,821.39
	22-000-00-0000-8111-000-0000-04-4 Investment-CLASS	.00	.00	.00	.00
	22-577-00-0000-8103-000-0000-00-4 Petty Cash-Chapter I	.00	.00	.00	.00
	22-000-00-0000-8142-000-0000-01-4 Accounts Receivable	836.33	-836.33	-836.33	.00
	22-000-00-0000-8142-000-1000-01-4 Due from Federal Gov't	.00	.00	.00	.00
	22-000-00-0000-8142-000-1000-02-4 Due from State Gov't	.00	.00	.00	.00
	22-000-00-0000-8142-000-5010-01-4 Supp Summer School Accounts Receivab	.00	.00	.00	.00
	22-000-00-0000-8142-000-5010-02-4 Tiered Inter Accounts Receivable	.00	.00	.00	.00
	22-000-00-0000-8142-000-5360-00-4 Colorado Grad Pathways Accts Rec	76,592.00	-17,128.00	-70,663.00	5,929.00
	22-000-00-0000-8142-000-5377-00-4 Tiered Intervention A/R	149,142.00	.00	-103,052.00	46,090.00
	22-121-00-0000-8142-000-3901-01-4 Accounts Receivable Summer School	.00	.00	.00	.00
	22-129-00-0000-8142-000-5184-01-4 Accounts Receivable SS/HS	.00	.00	.00	.00
	22-183-00-0000-8142-000-0183-01-4 Accounts Receivable School Ready	.00	.00	.00	.00
	22-187-00-0000-8142-000-4173-01-4 Accounts Receivable Early Childhood	10,168.00	.00	-3,375.00	6,793.00
	22-188-00-0000-8142-000-8600-01-4 Accounts Receivable Headstart	.00	.00	.00	.00
	22-244-00-0000-8142-000-7076-01-4 Accounts Receivable NSF	.00	.00	.00	.00
	22-245-00-0000-8142-000-7076-01-4 Accounts Receivable NSF2	.00	.00	.00	.00
	22-246-00-0000-8142-000-7076-00-4 NSF3 Accounts Receivable	.00	.00	.00	.00
	22-304-00-0000-8142-000-0304-01-4 Accounts Receivable New Tech	.00	.00	.00	.00
	22-328-00-0000-8142-000-0331-01-4 Accounts Receivable El Pomar	.00	.00	.00	.00
	22-334-00-0000-8142-000-0334-01-4 Accounts Receivable CSSI	.00	.00	.00	.00
	22-496-00-0000-8142-000-4048-01-4 Accounts Receivable Secondary Basic	.00	.00	.00	.00
	22-504-00-0000-8142-000-4027-00-4 Title VI-B IDEA Mapleton A/R	296,193.00	-73,993.00	-221,977.00	74,216.00
	22-545-00-0000-8142-000-4410-00-4 Job Bill Grant Accounts Receivable	.00	.00	.00	.00
	22-553-00-0000-8142-000-4186-01-4 Accounts Receivable Title IV	.00	.00	.00	.00
	22-560-00-0000-8142-000-4365-01-4 Accounts Receivable Title III	69,218.00	-25,290.00	-69,218.00	.00
	22-561-00-0000-8142-000-4318-01-4 Accounts Receivable Title IID	.00	.00	.00	.00
	22-562-00-0000-8142-000-7365-01-4 Accounts Receivable Title III	21,324.97	-1,256.00	-21,325.00	-.03
	22-563-00-0000-8142-000-4386-00-4 ARRA Title IID Accounts Receivable	.00	.00	.00	.00
	22-577-00-0000-8142-000-4010-01-4 Accounts Receivable Title I	.00	.00	-204,875.00	-204,875.00
	22-578-00-0000-8142-000-4011-01-4 Accounts Receivable Title I Part C	.76	.00	.00	.76
	22-579-00-0000-8142-000-5010-01-4 Accounts Receivable Title I Realloca	.00	.00	.00	.00
	22-580-00-0000-8142-000-5010-01-4 Accounts Receivable Title I Part A	.00	.00	.00	.00
	22-582-00-0000-8142-000-4367-01-4 Accounts Receivable Title IIA	52,063.00	-9,428.00	-52,063.00	.00
	22-583-00-0000-8142-000-5010-01-4 Accounts Receivable Title IIA	.00	.00	.00	.00
	22-584-00-0000-8142-000-5010-01-4 Accounts Receivable Title IA R&R	.00	.00	.00	.00
	22-586-00-0000-8142-000-0342-01-4 Accounts Receivable Rose	.00	.00	.00	.00

Period Ending 09/30/13

Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 22	Governmentl Designated-Purpose Grant Fd				
	22-730-00-0000-8142-000-1410-00-4 CHF PE Program A/R	.00	.00	.00	.00
	22-000-00-0000-8142-000-0121-00-4 Boettcher Foundation A/R	.00	.00	.00	.00
	22-000-00-0000-8142-000-0122-00-4 Wal-Mart Foundation A/R	.00	.00	.00	.00
	22-000-00-0000-8142-000-0135-00-4 Kohl's Foundation A/R	.00	.00	.00	.00
	22-000-00-0000-8142-000-4413-00-4 Race to the Top A/R	19,995.00	-19,995.00	-19,995.00	.00
	22-000-00-0000-8142-000-5010-03-4 Prevention Integration A/R	.00	.00	.00	.00
	22-000-00-0000-8142-000-5360-01-4 Colo Grad Paths New America Acct Rec	12,431.00	-12,431.00	-18,360.00	-5,929.00
	22-000-00-0000-8142-000-7218-00-4 Adams Cty Comm Dev Accts Rec	.15	.00	.00	.15
	22-151-00-0000-8142-000-0126-00-4 GOCO A/R	.00	.00	.00	.00
	22-186-00-0000-8142-000-4392-00-4 ARRA Preschool Accounts Receivable	.00	.00	.00	.00
	22-306-00-0000-8142-000-3192-00-4 Counselor Corp Accounts Receivable	.00	.00	.00	.00
	22-461-00-0000-8142-000-4027-00-4 Title VI-B IDEA Connections A/R	43,288.00	-11,920.00	-35,760.00	7,528.00
	22-502-00-0000-8141-000-0123-00-4 Kanter/Kallman Fnd A/R	.00	.00	.00	.00
	22-505-00-0000-8142-000-4391-00-4 ARRA Title VIB Accts Rec	6.00	.00	.00	6.00
	22-520-00-0000-8142-000-0520-00-4 MEF Teacher Scholarships A/R	10,477.23	.00	.00	10,477.23
	22-576-00-0000-8142-000-4389-00-4 ARRA Title I Part A Accts Rec	.00	.00	.00	.00
	22-599-00-0000-8142-000-3183-00-4 EARS Accounts Receivable	.00	.00	.00	.00
	22-935-00-0000-8142-000-4027-00-4 Title VI-B IDEA New America A/R	6,140.00	-2,046.00	-6,140.00	.00
	22-000-00-0000-8132-000-0000-10-4 Due To/From General Fund	-479,930.42	-299,792.73	37,659.31	-442,271.11
	22-000-00-0000-8132-000-0000-19-4 Due To/From C P P Fund	-8,460.56	.00	.00	-8,460.56
	22-000-00-0000-8132-000-0000-43-4 Due To/From Capital Reserve	.00	.00	.00	.00
	22-000-00-0000-8132-000-0000-51-4 Due To/From Food Service	.00	.00	.00	.00
	Total Assets	585,663.51	-356,990.40	-346,736.89	238,926.62

Period Ending 09/30/13

Balance Sheet Summary

FJBAS01A

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

Period Ending 09/30/13

Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 22	Governmentl Designated-Purpose Grant Fd				
	22-000-00-0000-7482-000-0155-00-4 Google Grant Def Rev	.00	.00	.00	.00
	22-000-00-0000-7482-000-0155-01-4 Google/E-Reader Def Rev	.00	.00	.00	.00
	22-000-00-0000-7482-000-0160-00-4 Amgen Foundation Deferred Revenue	.00	.00	.00	.00
	22-000-00-0000-7482-000-1400-00-4 Colorado Health Foundation Def Rev	197,922.00	.00	.00	197,922.00
	22-000-00-0000-7482-000-5360-01-4 Colo Grad Paths NA Def Rev	.00	.00	.00	.00
	22-151-00-0000-7482-000-0126-01-4 GOCO Deferred Revenue	145.00	.00	.00	145.00
	22-305-00-0000-7482-000-0305-00-4 Morgridge Foundation Deferred Revenue	.00	.00	.00	.00
	22-320-00-0000-7482-000-0320-01-4 Gates Foundation Deferred Revenue	350.00	.00	.00	350.00
	22-461-00-0000-7482-000-4027-00-4 Title VI-B IDEA Connections Def Rev	7,528.00	.00	.00	7,528.00
	22-502-00-0000-7482-000-0123-00-4 Kanter/Kallman Fnd Def Rev	869.00	.00	.00	869.00
	22-512-00-0000-7482-000-7724-00-4 CPPW Wellness - GLA Playground Def R	.00	.00	.00	.00
	22-520-00-0000-7482-000-0175-00-4 MEF Science Grant Deferred Rev	.00	.00	.00	.00
	22-586-00-0000-7482-000-0342-00-4 ROSE DEFERRED REVENUE	.00	.00	.00	.00
	22-590-00-0000-7482-000-0130-00-4 Larrk Found Def Rev	.00	.00	.00	.00
	22-673-00-0000-7482-000-0545-00-4 Anschutz Foundation Def Rev	.00	.00	.00	.00
	22-673-00-0000-7482-000-0547-00-4 Anschutz General Operating Def Rev	.00	.00	.00	.00
	22-730-00-0000-7482-000-1410-00-4 CHF PE Program Def Rev	57,640.67	.00	.00	57,640.67
	22-580-00-0000-7482-000-5010-00-4 Deferred Revenue	.00	.00	.00	.00
	Total Liabilities	585,663.51	-25,777.00	-29,831.90	555,831.61
	22-000-00-0000-6760-000-0000-00-4 Reserved fund balance	.00	.00	.00	.00
	22-000-00-0000-6775-000-0000-00-4 Budgeted Fund Balance	.00	.00	.00	.00
	22-000-00-0000-6770-000-0000-00-4 Unreserved fund balance	.00	.00	.00	.00
	Total Equity	.00	.00	.00	.00
	22-000-00-0000-6780-000-0000-00-4 Estimated Revenues	-2,835,777.00	.00	.00	-2,835,777.00
	22-000-00-0000-6781-000-0000-00-4 Revenue Control	.00	25,875.00	331,542.00	331,542.00
	22-000-00-0000-6782-000-0000-00-4 Appropriations	2,835,777.00	.00	.00	2,835,777.00
	22-000-00-0000-6783-000-0000-00-4 Expenditure Control	.00	-357,088.40	-648,446.99	-648,446.99
	22-000-00-0000-6784-000-0000-00-4 Encumbrance Control	.00	180,439.59	165,696.51	165,696.51
	22-000-00-0000-6753-000-0000-00-4 Reserve for Encumbrances	.00	-180,439.59	-165,696.51	-165,696.51
	Total Controls	.00	-331,213.40	-316,904.99	-316,904.99
	Total Equity and Control	.00	-331,213.40	-316,904.99	-316,904.99
	Total Liabilities and Equity	585,663.51	-356,990.40	-346,736.89	238,926.62
	*Fund is in Balance	.00			

Period Ending 09/30/13

Balance Sheet Summary

FJBAS01A

		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Account No/Description					
Fund 31	Bond Redemption Fund				
	31-000-00-0000-8101-000-0000-00-4 Cash-Colorado National Bank	.00	.00	.00	.00
	31-000-00-0000-8111-000-0000-01-4 Investment-ColoTrust	.00	.00	.00	.00
	31-000-00-0000-8111-000-0000-02-4 Investment-Piper Jaffray	.00	.00	.00	.00
	31-000-00-0000-8111-000-0000-04-4 Investment-US Bancorp/Piper Jaffray	.00	.00	.00	.00
	31-000-00-0000-8111-000-0000-05-4 US Bancorp-Dreyfus	.00	.00	.00	.00
	31-000-00-0000-8111-000-0000-06-4 Cash Held with Trustee	923,046.12	.00	.00	923,046.12
	31-000-00-0000-8111-000-0000-07-4 US Bank Custodial Account	1,161,753.18	84,192.33	133,810.21	1,295,563.39
	31-000-00-0000-8111-000-0000-08-4 Bond Refunding Escrow	.00	.00	.00	.00
	31-000-00-0000-8121-000-0000-00-4 Property Taxes Receivable	181,889.21	-84,692.33	-134,310.21	47,579.00
	31-000-00-0000-8132-000-0000-10-4 Due To/From From General Fund	.00	.00	.00	.00
	Total Assets	2,266,688.51	-500.00	-500.00	2,266,188.51

Period Ending 09/30/13

Account Period 03

Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 31	Bond Redemption Fund				
	31-000-00-0000-7421-000-0000-00-4 Accounts Payable	.00	.00	.00	.00
	31-000-00-0000-7441-000-0000-00-4 Matured Coupons Payable	.00	.00	.00	.00
	31-000-00-0000-7455-000-0000-00-4 Accrued Interest Payable	.00	.00	.00	.00
	31-000-00-0000-7481-000-0000-00-4 Deferred Revenue	76,429.00	.00	.00	76,429.00
	Total Liabilities	76,429.00	.00	.00	76,429.00
	31-000-00-0000-6720-000-0000-00-4 Restricted Fund Balance	.00	.00	.00	.00
	31-000-00-0000-6775-000-0000-00-4 Budgeted Fund Balance	-2,044,979.00	.00	.00	-2,044,979.00
	31-000-00-0000-6760-000-0000-01-4 Restructed fund balance	2,190,259.51	.00	.00	2,190,259.51
	31-000-00-0000-6770-000-0000-00-4 Undesignated Fund Balance	.00	.00	.00	.00
	Total Equity	145,280.51	.00	.00	145,280.51
	31-000-00-0000-6780-000-0000-00-4 Estimated Revenues	-3,148,507.00	.00	.00	-3,148,507.00
	31-000-00-0000-6781-000-0000-00-4 Revenue Control	.00	.00	.00	.00
	31-000-00-0000-6782-000-0000-00-4 Appropriations	5,193,486.00	.00	.00	5,193,486.00
	31-000-00-0000-6783-000-0000-00-4 Expenditure Control	.00	-500.00	-500.00	-500.00
	31-000-00-0000-6784-000-0000-00-4 Encumbrance Control	.00	.00	.00	.00
	31-000-00-0000-6753-000-0000-00-4 Reserve for Encumbrances	.00	.00	.00	.00
	Total Controls	2,044,979.00	-500.00	-500.00	2,044,479.00
	Total Equity and Control	2,190,259.51	-500.00	-500.00	2,189,759.51
	Total Liabilities and Equity	2,266,688.51	-500.00	-500.00	2,266,188.51
	*Fund is in Balance	.00			

Period Ending 09/30/13

Balance Sheet Summary

FJBAS01A

		Beginning	Current	YTD	Ending
Account No/Description		Balance	Balance	Balance	Balance
Fund 41	Building Fund				
	41-000-00-0000-8111-000-0000-00-4 Building Fund Cash C-Safe	.00	.00	.00	.00
	41-805-00-0000-8105-000-0000-00-4 Cash with Fiscal Agent	2,286,385.56	.00	.00	2,286,385.56
	41-000-00-0000-8142-000-3188-00-4 BEST Grant Receivable	.00	.00	.00	.00
	41-000-00-0000-8132-000-0000-10-4 Due To From General Fund	.00	.00	.00	.00
	41-000-00-0000-8132-000-0000-43-4 Due to/from	.00	.00	.00	.00
	Total Assets	2,286,385.56	.00	.00	2,286,385.56

Period Ending 09/30/13

FJBAS01A

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 41	Building Fund				
41-000-00-0000-7421-000-0000-00-4	Accounts Payable	-2,970,923.39	.00	.00	-2,970,923.39
41-000-00-0000-7421-000-0000-01-4	Prior Yrs Accounts Payable	2,970,923.39	.00	.00	2,970,923.39
41-805-00-0000-7432-000-3188-00-4	Construction Contracts Payable- BEST	.00	.00	.00	.00
	Total Liabilities	.00	.00	.00	.00
41-000-00-0000-6726-000-0000-00-4	Restricted Fund Balance	2,785,325.77	.00	.00	2,785,325.77
41-000-00-0000-6775-000-0000-00-4	Budgeted Fund Balance	.00	.00	.00	.00
41-000-00-0000-6770-000-0000-00-4	Undesignated Fund Balance	-498,940.21	.00	.00	-498,940.21
	Total Equity	2,286,385.56	.00	.00	2,286,385.56
41-000-00-0000-6780-000-0000-00-4	Estimated revenue	.00	.00	.00	.00
41-000-00-0000-6781-000-0000-00-4	Revenue Control	.00	.00	.00	.00
41-000-00-0000-6782-000-0000-00-4	appropriations	.00	.00	.00	.00
41-000-00-0000-6783-000-0000-00-4	Expenditure Control	.00	.00	.00	.00
41-000-00-0000-6784-000-0000-00-4	Encumbrance	.00	.00	.00	.00
41-000-00-0000-6753-000-0000-00-4	Reserve for Encumbrances	.00	.00	.00	.00
	Total Controls	.00	.00	.00	.00
	Total Equity and Control	2,286,385.56	.00	.00	2,286,385.56
	Total Liabilities and Equity	2,286,385.56	.00	.00	2,286,385.56
*Fund is in Balance		.00			

Period Ending 09/30/13

Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 43	CAPITAL RESERVE FUND				
	43-000-00-0000-8101-000-0000-00-4 Cash-North Valley Bank	309,221.11	-33,672.65	-115,605.37	193,615.74
	43-000-00-0000-8111-000-0000-01-4 Investment-ColoTrust	248,694.27	.00	-57,635.72	191,058.55
	43-000-00-0000-8111-000-0000-02-4 Investment-US Bank Debt Svc Reserve I	420,537.50	.00	.00	420,537.50
	43-000-00-0000-8111-000-0000-03-4 Investment-US Bank Interest Fund	.02	.00	.00	.02
	43-000-00-0000-8111-000-0000-04-4 Investment-CLASS	.00	.00	.00	.00
	43-000-00-0000-8111-000-0000-05-4 Unrestricted Cash	.00	.00	.00	.00
	43-000-00-0000-8111-000-0000-06-4 Investment-Wells Fargo	.00	.00	.00	.00
	43-000-00-0000-8111-000-0000-07-4 Investment-Wells Fargo (Tech)	.00	.00	.00	.00
	43-000-00-0000-8111-000-0000-08-4 Investment-New Tech High	.00	.00	.00	.00
	43-000-00-0000-8111-000-0000-09-4 Investment-Wells Fargo (Buses)	.00	.00	.00	.00
	43-000-00-0000-8153-000-0000-00-4 Accounts Receivable	25,055.25	.00	-25,055.25	.00
	43-000-00-0000-8181-000-0000-00-4 Prepaid Expenses	.00	.00	.00	.00
	43-000-00-0000-8142-000-3189-00-4 BEST Roofing Receivable	.00	.00	.00	.00
	43-000-00-0000-8132-000-0000-10-4 Due To/From General Fund	13,986.89	.00	-13,986.89	.00
	43-000-00-0000-8132-000-0000-18-4 Due To/From Ins Res Fund	.00	.00	.00	.00
	43-000-00-0000-8132-000-0000-19-4 Due to/from CPP	.00	.00	.00	.00
	43-000-00-0000-8132-000-0000-22-4 Due To/From Governmental Grants	.00	.00	.00	.00
	43-000-00-0000-8132-000-0000-41-4 Due to/from	.00	.00	.00	.00
	Total Assets	1,017,495.04	-33,672.65	-212,283.23	805,211.81

Period Ending 09/30/13

Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 43	CAPITAL RESERVE FUND				
	43-000-00-0000-7421-000-0000-00-4 Accounts Payable	.00	.00	.00	.00
	43-000-00-0000-7421-000-0000-01-4 Prior Yrs Accounts Payable	62,270.79	.00	-62,270.79	.00
	43-000-00-0000-7481-000-0000-00-4 Deferred Property Tax Revenue	.00	.00	.00	.00
	43-000-00-0000-7481-000-0000-01-4 Deferred Revenue	141,934.10	.00	.00	141,934.10
	43-000-00-0000-7531-000-0000-00-4 Obligation-Capital Leases	.00	.00	.00	.00
	Total Liabilities	204,204.89	.00	-62,270.79	141,934.10
	43-000-00-0000-6726-000-0000-00-4 Reserved fund balance	813,290.15	.00	.00	813,290.15
	43-000-00-0000-6775-000-0000-00-4 Budgeted Fund Balance	-700,101.00	.00	.00	-700,101.00
	43-000-00-0000-6770-000-0000-00-4 Unreserved fund balance	.00	.00	.00	.00
	Total Equity	113,189.15	.00	.00	113,189.15
	43-000-00-0000-6780-000-0000-00-4 Estimated Revenues	-1,251,850.00	.00	.00	-1,251,850.00
	43-000-00-0000-6781-000-0000-00-4 Revenue Control	.00	31,164.71	485,743.71	485,743.71
	43-000-00-0000-6782-000-0000-00-4 Appropriations	1,951,951.00	.00	.00	1,951,951.00
	43-000-00-0000-6783-000-0000-00-4 Expenditure Control	.00	-64,837.36	-635,756.15	-635,756.15
	43-000-00-0000-6784-000-0000-00-4 Encumbrance Control	.00	7,845.03	-93,674.81	-93,674.81
	43-000-00-0000-6753-000-0000-00-4 Reserve for Encumbrances	.00	-7,845.03	93,674.81	93,674.81
	Total Controls	700,101.00	-33,672.65	-150,012.44	550,088.56
	Total Equity and Control	813,290.15	-33,672.65	-150,012.44	663,277.71
	Total Liabilities and Equity	1,017,495.04	-33,672.65	-212,283.23	805,211.81
	*Fund is in Balance	.00			

Period Ending 09/30/13

Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 51	Nutrition Service Fund				
	51-000-00-0000-8101-000-0000-00-4 Cash-North Valley Bank	1,325,108.10	-280,836.15	-187,678.40	1,137,429.70
	51-000-00-0000-8101-000-0000-01-4 Cash-North Valley Bank School Passpo	62,026.50	.00	4,069.32	66,095.82
	51-000-00-0000-8103-000-0000-00-4 Petty Cash	.00	-20.00	780.00	780.00
	51-000-00-0000-8103-000-0000-51-4 Petty Cash-Office	200.00	.00	.00	200.00
	51-000-00-0000-8111-000-0000-01-4 Investment-ColoTrust	261,440.28	.00	51.35	261,491.63
	51-000-00-0000-8141-000-0000-00-4 Due from State	.00	.00	.00	.00
	51-000-00-0000-8103-000-0000-01-4 Petty Cash - Concessions	.00	.00	400.00	400.00
	51-000-00-0000-8141-000-0000-01-4 Due from Federal Gov't	.00	.00	.00	.00
	51-000-00-0000-8141-000-0000-02-4 Receivable From Fed Govt	.00	.00	.00	.00
	51-000-00-0000-8141-000-0000-03-4 Receivable-State of Colorado	.00	.00	.00	.00
	51-000-00-0000-8153-000-0000-01-4 Accounts Receivable	.00	.00	.00	.00
	51-000-00-0000-8154-000-0000-01-4 Uncollected meal costs	.00	.00	.00	.00
	51-000-00-0000-8171-000-0000-04-4 Commodity Received from Federal Govt	.00	.00	.00	.00
	51-000-00-0000-8171-000-0000-05-4 Prior Years Inventory Adjustment	.00	.00	.00	.00
	51-000-00-0000-8231-000-0000-00-4 Building Improvements	54,857.62	.00	.00	54,857.62
	51-000-00-0000-8241-000-0000-00-4 Equipment over \$5000	557,101.84	.00	.00	557,101.84
	51-113-00-0000-8153-000-0000-00-4 MDW Accounts Receivable	.00	.00	.00	.00
	51-113-00-0000-8171-000-0000-00-4 MDW Inventory	.00	.00	.00	.00
	51-113-00-0000-8171-000-0000-01-4 MDW Food Inventory	2,792.66	12,205.87	12,853.60	15,646.26
	51-113-00-0000-8171-000-0000-02-4 MDW Non Food Inventory	1,042.79	.00	.00	1,042.79
	51-114-00-0000-8153-000-0000-00-4 MNT Accounts Receivable	.00	.00	.00	.00
	51-114-00-0000-8171-000-0000-00-4 MNT Inventory	.00	.00	.00	.00
	51-114-00-0000-8171-000-0000-01-4 MNT Food Inventory	2,571.72	15,555.00	15,555.00	18,126.72
	51-114-00-0000-8171-000-0000-02-4 MNT Non Food Inventory	979.09	.00	.00	979.09
	51-115-00-0000-8153-000-0000-00-4 VV Accounts Receivable	.00	.00	.00	.00
	51-115-00-0000-8171-000-0000-00-4 VV Inventory	.00	.00	.00	.00
	51-115-00-0000-8171-000-0000-01-4 VV Food Inventory	1,729.37	7,143.56	7,850.90	9,580.27
	51-115-00-0000-8171-000-0000-02-4 VV Non Food Inventory	611.79	.00	.00	611.79
	51-116-00-0000-8153-000-0000-00-4 WH Accounts Receivable	.00	.00	.00	.00
	51-116-00-0000-8171-000-0000-00-4 WH Inventory	.00	.00	.00	.00
	51-116-00-0000-8171-000-0000-01-4 WH Food Inventory	1,011.78	9,945.65	10,607.25	11,619.03
	51-116-00-0000-8171-000-0000-02-4 WH Non Food Inventory	631.94	.00	.00	631.94
	51-151-00-0000-8153-000-0000-00-4 BH Accounts Receivable	11.60	.00	-11.60	.00
	51-151-00-0000-8171-000-0000-00-4 BH Inventory	.00	.00	.00	.00
	51-151-00-0000-8171-000-0000-01-4 BH Food Inventory	1,314.51	11,701.01	12,685.37	13,999.88
	51-151-00-0000-8171-000-0000-02-4 BH Non Food Inventory	311.38	.00	.00	311.38
	51-155-00-0000-8153-000-0000-00-4 Explore Accounts Receivable	.00	.00	.00	.00
	51-155-00-0000-8171-000-0000-00-4 Explore Inventory	.00	.00	.00	.00

Period Ending 09/30/13

Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 51	Nutrition Service Fund				
	51-155-00-0000-8171-000-0000-01-4 Explore Food Inventory	3,166.44	10,319.35	10,845.10	14,011.54
	51-155-00-0000-8171-000-0000-02-4 Explore Non Food Inventory	1,214.62	.00	.00	1,214.62
	51-181-00-0000-8153-000-0000-00-4 MELC Accounts Receivable	.00	.00	.00	.00
	51-181-00-0000-8171-000-0000-00-4 MELC Inventory	.00	.00	.00	.00
	51-181-00-0000-8171-000-0000-01-4 MELC Food Inventory	1,274.92	163.83	163.83	1,438.75
	51-181-00-0000-8171-000-0000-02-4 MELC Non Food Inventory	359.80	.00	.00	359.80
	51-220-00-0000-8171-000-0000-00-4 JD Inventory	.00	.00	.00	.00
	51-220-00-0000-8171-000-0000-01-4 JD Food Inventory	.00	.00	.00	.00
	51-220-00-0000-8171-000-0000-02-4 JD Non Food Inventory	.00	.00	.00	.00
	51-221-00-0000-8171-000-0000-00-4 YK Inventory	.00	.00	.00	.00
	51-221-00-0000-8171-000-0000-01-4 YK Food Inventory	.00	.00	.00	.00
	51-221-00-0000-8171-000-0000-02-4 YK Non Food Inventory	.00	.00	.00	.00
	51-301-00-0000-8153-000-0000-00-4 SKV Accounts Receivable	.00	.00	.00	.00
	51-301-00-0000-8171-000-0000-00-4 SKV Inventory	.00	.00	.00	.00
	51-301-00-0000-8171-000-0000-01-4 SKV Food Inventory	.00	.00	.00	.00
	51-301-00-0000-8171-000-0000-02-4 SKV Non Food Inventory	.00	.00	.00	.00
	51-334-00-0000-8153-000-0000-00-4 Acad/Clay Accounts Receivable	.00	.00	.00	.00
	51-334-00-0000-8171-000-0000-00-4 Acad/Clay Inventory	.00	.00	.00	.00
	51-334-00-0000-8171-000-0000-01-4 Acad/Clay Food Inventory	5,184.34	13,082.21	16,798.45	21,982.79
	51-334-00-0000-8171-000-0000-02-4 Acad/Clay Non Food Inventory	851.11	.00	.00	851.11
	51-335-00-0000-8153-000-0000-00-4 MEC/MESA Accounts Receivable	.00	.00	.00	.00
	51-335-00-0000-8171-000-0000-00-4 MEC/MESA Inventory	.00	.00	.00	.00
	51-335-00-0000-8171-000-0000-01-4 MEC/MESA Food Inventory	3,586.41	10,826.44	11,533.98	15,120.39
	51-335-00-0000-8171-000-0000-02-4 MEC/MESA Non Food Inventory	1,149.38	.00	.00	1,149.38
	51-511-00-0000-8153-000-0000-00-4 York Intl Accounts Receivable	16.95	.00	-16.95	.00
	51-511-00-0000-8171-000-0000-00-4 York Intl Inventory	.00	.00	.00	.00
	51-511-00-0000-8171-000-0000-01-4 York Intl Food Inventory	1,910.76	14,705.85	15,471.41	17,382.17
	51-511-00-0000-8171-000-0000-02-4 York Intl Non Food Inventory	516.75	.00	.00	516.75
	51-512-00-0000-8153-000-0000-00-4 GLA Accounts Receivable	.00	.00	.00	.00
	51-512-00-0000-8171-000-0000-00-4 GLA Inventory	.00	.00	.00	.00
	51-512-00-0000-8171-000-0000-01-4 GLA Food Inventory	2,628.65	7,065.78	12,009.35	14,638.00
	51-512-00-0000-8171-000-0000-02-4 GLA Non Food Inventory	694.83	.00	.00	694.83
	51-000-00-0000-8141-000-0000-04-4 Receivable of Local	.00	.00	.00	.00
	51-000-00-0000-8142-000-3161-00-4 School Lunch State Match A/R	.00	.00	.00	.00
	51-000-00-0000-8142-000-3162-00-4 School Breakfast A/R	.00	.00	.00	.00
	51-000-00-0000-8142-000-3164-00-4 Smart Start Nutrition A/R	1,179.20	.00	-1,106.70	72.50
	51-000-00-0000-8142-000-3169-00-4 Child Nutrition Lunch A/R	1,058.70	.00	-1,131.20	-72.50
	51-000-00-0000-8142-000-4553-00-4 Federal School Breakfast A/R	58,442.95	.00	-46,864.99	11,577.96

Period Ending 09/30/13

Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 51	Nutrition Service Fund				
	51-000-00-0000-8142-000-4555-00-4 Federal School Lunch A/R	157,734.94	.00	-169,312.28	-11,577.34
	51-000-00-0000-8142-000-4555-01-4 Federal Snack A/R	241.80	.00	-241.80	.00
	51-000-00-0000-8142-000-4556-00-4 Special Milk Program A/R	55.21	.00	-639.88	-584.67
	51-000-00-0000-8142-000-4559-00-4 Federal Summer Food Serv A/R	37,688.24	.00	-45,048.11	-7,359.87
	51-000-00-0000-8171-000-0000-01-4 Food Inventory	46,507.56	7,173.16	8,349.41	54,856.97
	51-000-00-0000-8171-000-0000-02-4 Non Food Inventory	13,573.39	3,815.62	12,619.07	26,192.46
	51-000-00-0000-8232-000-0000-00-4 Accum Depreciation Bldg	-18,579.00	.00	.00	-18,579.00
	51-000-00-0000-8242-000-0000-00-4 Accum Depreciation Equip	-133,539.56	.00	.00	-133,539.56
	51-000-00-0000-8245-000-0000-00-4 Depreciation Expense	-.05	.00	.00	-.05
	51-156-00-0000-8153-000-0000-00-4 Welby Montessori Accounts Receivable	201.40	.00	-201.40	.00
	51-156-00-0000-8171-000-0000-00-4 Welby Montessori Inventory	.00	.00	.00	.00
	51-156-00-0000-8171-000-0000-01-4 Welby Montessori Food Inventory	2,190.47	8,491.66	8,743.53	10,934.00
	51-156-00-0000-8171-000-0000-02-4 Welby Montessori Non Food Inventory	528.58	.00	.00	528.58
	51-305-00-0000-8153-000-0000-00-4 NVYAS Accounts Receivable	.00	.00	.00	.00
	51-740-00-0000-8153-000-0000-00-4 Catering Accounts Receivable	1,124.20	.00	-1,124.20	.00
	51-740-00-0000-8171-000-0000-00-4 Catering Inventory	.00	.00	.00	.00
	51-740-00-0000-8171-000-0000-01-4 Catering Food Inventory	3,903.88	6,196.51	9,437.44	13,341.32
	51-740-00-0000-8171-000-0000-02-4 Catering Non Food Inventory	699.26	.00	145.84	845.10
	51-935-00-0000-8153-000-0000-00-4 New America Accts Receivable	.00	.00	.00	.00
	51-000-00-0000-8132-000-0000-10-4 Due To/From General Fund	-832.20	28.66	-115,143.79	-115,975.99
	51-000-00-0000-8132-000-0000-22-4 Due To/From Government Grant	.00	.00	.00	.00
	Total Assets	2,468,476.90	-142,435.99	-397,551.10	2,070,925.80

Period Ending 09/30/13

Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 51	Nutrition Service Fund				
	51-000-00-0000-7421-000-0000-00-4 Accounts Payable	.00	.00	.00	.00
	51-000-00-0000-7421-000-0000-01-4 Accounts Payable-Prior Yrs	3,412.38	.00	-3,412.38	.00
	51-000-00-0000-7401-000-0000-00-4 Advance from General Fund	.00	.00	.00	.00
	51-000-00-0000-7461-000-0000-01-4 Accrued Salaries and Benefits	123,776.91	.00	.00	123,776.91
	51-000-00-0000-7461-000-0000-03-4 Early Retirement-Current	.00	.00	.00	.00
	51-000-00-0000-7461-000-0000-04-4 Early Retirement-Non-current	.00	.00	.00	.00
	51-000-00-0000-7461-000-0000-05-4 Accrued Vacation	2,883.06	.00	.00	2,883.06
	51-000-00-0000-7481-000-0000-00-4 Deferred Commodity Revenue	.00	.00	.00	.00
	51-000-00-0000-7541-000-0000-02-4 Accrued Sick Leave	32,995.30	.00	.00	32,995.30
	51-113-00-0000-7481-000-0000-00-4 MDW Deferred Revenue	.00	.00	.00	.00
	51-114-00-0000-7481-000-0000-00-4 MNT Deferred Revenue	.00	.00	.00	.00
	51-115-00-0000-7481-000-0000-00-4 VV Deferred Revenue	.00	.00	.00	.00
	51-116-00-0000-7481-000-0000-00-4 WH Deferred Revenue	.00	.00	.00	.00
	51-151-00-0000-7481-000-0000-00-4 BH Deferred Revenue	.00	.00	.00	.00
	51-155-00-0000-7481-000-0000-00-4 Explore Deferred Revenue	.00	.00	.00	.00
	51-181-00-0000-7481-000-0000-00-4 MELC Deferred Revenue	.00	.00	.00	.00
	51-334-00-0000-7481-000-0000-00-4 Aced/Clay Deferred Rev	.00	.00	.00	.00
	51-335-00-0000-7481-000-0000-00-4 MEC/MESA Deferred Revenue	.00	.00	.00	.00
	51-511-00-0000-7481-000-0000-00-4 York Intl Deferred Revenue	.00	.00	.00	.00
	51-512-00-0000-7481-000-0000-00-4 GLA Deferred Revenue	.00	.00	.00	.00
	51-521-00-0000-7481-000-0000-00-4 MESA Deferred Revenue	.00	.00	.00	.00
	51-156-00-0000-7481-000-0000-00-4 Welby Montessori Deferred Revenue	.00	.00	.00	.00
	51-301-00-0000-7481-000-0000-00-4 SKV Deferred Revenue	.00	.00	.00	.00
	51-305-00-0000-7481-000-0000-00-4 NVYAS Deferred Revenue	.00	.00	.00	.00
	51-526-00-0000-7482-000-0561-00-4 Livewell Colo Grant Def Rev	.00	.00	.00	.00
	51-935-00-0000-7481-000-0000-00-4 New America Deferred Revenue	.00	.00	.00	.00
	Total Liabilities	163,067.65	.00	-3,412.38	159,655.27
	51-000-00-0000-6721-000-0000-01-4 Capital Contribution from Gen Fd	443,559.35	.00	.00	443,559.35
	51-000-00-0000-6721-000-0000-02-4 Capital Contribution from Cap Res Fd	125,326.97	.00	.00	125,326.97
	51-000-00-0000-6790-000-0000-41-4 Contributed Capital from Bldg Fund	283,428.09	.00	.00	283,428.09
	51-000-00-0000-6730-000-0000-00-4 Retained Earnings Appropriated	.00	.00	.00	.00
	51-000-00-0000-6730-000-0000-01-4 Budgeted Fund Balance	.00	.00	.00	.00
	51-000-00-0000-6775-000-0000-00-4 Budgeted Fund Balance	.00	.00	.00	.00
	51-000-00-0000-6792-000-0000-00-4 Unreserved fund balance	1,453,094.84	.00	.00	1,453,094.84
	Total Equity	2,305,409.25	.00	.00	2,305,409.25

Period Ending 09/30/13

Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 51	Nutrition Service Fund				
	51-000-00-0000-6780-000-0000-00-4 Estimated Revenues	-2,540,051.97	.00	.00	-2,540,051.97
	51-000-00-0000-6781-000-0000-00-4 Revenue Control	.00	460.30	7,474.40	7,474.40
	51-000-00-0000-6782-000-0000-00-4 Appropriations	2,540,051.97	.00	.00	2,540,051.97
	51-000-00-0000-6783-000-0000-00-4 Expenditure Control	.00	-142,896.29	-401,613.12	-401,613.12
	51-000-00-0000-6784-000-0000-00-4 Encumbrance Control	.00	17,072.71	-17,976.46	-17,976.46
	51-000-00-0000-6753-000-0000-00-4 Reserve for Encumbrances	.00	-17,072.71	17,976.46	17,976.46
	51000000000678500000000004 Encumbrance for Balance	.00	.00	.00	.00
	Total Controls	.00	-142,435.99	-394,138.72	-394,138.72
	Total Equity and Control	2,305,409.25	-142,435.99	-394,138.72	1,911,270.53
	Total Liabilities and Equity	2,468,476.90	-142,435.99	-397,551.10	2,070,925.80
	*Fund is in Balance	.00			

Memo

TO: Board of Education
FROM: Charlotte Ciano, Superintendent
DATE: October 16, 2013

Policy: Policy Development and Implementation, Policy BGA
Report Type: Decision Making (Consent)
SUBJECT: Adoption of Board Policies

Policy Wording: The Board develops policies and puts them in writing to provide for the successful, consistent and efficient operation of Mapleton's schools.

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

Report: At the October 8th Board Study Session, District Administration and the Board of Education received the following policies:

ADF	School Wellness
DA	Fiscal Management Goals/Priority Objectives
DB	Annual Budget
DBD	Determination of Budget Priorities
DBG	Budget Adoption Process
DBK	Fiscal Emergencies
DEA	Funds from Local Tax Sources
DEB	Loan Programs (Funds from State Tax Sources)
DFA/DFAA	Revenues from Investments/Use of Surplus Funds
DG	Banking Services and Deposit of funds
DH	Bonded Employees and Officers
DI	Fiscal Accounting
DID	Inventories
DIE	Annual Audit
DJ/DJA	Purchasing/Purchasing Authority
DJG	Vendor Relations
IGF	Curriculum Review
IHA	Basic Instructional Program
IHAE	Physical Education
IHBA	Special Education Programs for Students with Disabilities
IHBB	Gifted and Talented Education
IHBEA	English Language Learners
IHBF	Homebound Instruction
IHBG	Home Schooling
IHBIB	Primary/Preprimary Education

IJNDAB	Instruction Through Online Courses
IKE	Ensuring All Students Meet Standards
IKF	Graduation Requirements
ILBC	Early Literacy and Reading Comprehension

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.

School Wellness

Pursuant to federal law, the following parties have jointly developed or had input into this school wellness policy: “District Advisory and Accountability Committee, Mapleton Physical Education Teachers, School Nurses, the Director of Nutrition Services and Mapleton Executive Staff.”

The Board of Education promotes healthy schools by supporting student wellness, good nutrition, and regular physical activity as part of the total learning environment. Schools contribute to the basic health status of students by facilitating learning through the support and promotion of good nutrition and physical activity. Improved health optimizes student performance potential, as children who eat well-balanced meals and are healthy are more likely to learn in the classroom.

The District shall foster in our students an understanding of healthy foods and the acquisition of skills that promote lifelong healthy eating habits and physical activity through an effort that involves staff, students, parents, and community members as appropriate. This effort will contribute to students’ knowledge of nutrition and physical activity in the following ways:

Students will:

1. learn to use appropriate resources and tools to make informed and educated decisions about lifelong healthy eating habits and beneficial physical activity;
2. be encouraged to consume fresh fruits and vegetables, low fat milk and whole grains;
3. have access to healthful food choices in appropriate portion sizes with adequate time to eat;
4. be provided school meal choices that, at a minimum, meet the federal guidelines for reimbursable meals; and
5. have the opportunity to make healthy food and physical activity selections as an integral part of the school-day through: school meals, vending machines, special events, school stores, fundraisers, physical education classes recess or extracurricular activities.

To foster and support healthful food choices by students and general student wellness, the District shall:

1. Follow the Healthy Hunger Free Act Nutritional guideline & the Competitive Foods Rule for all foods available on each school campus that include objectives of promoting student health and reducing childhood obesity and type 2 diabetes by, among other things, offering healthy food choices for students;
2. promote nutrition education, physical activity, and other school-based activities designed to promote student wellness;

3. foster relationship that would permit parents, students, representatives of the school food authority, teachers of physical education, school health professionals, the school board, school administrators, and the general public to participate in the development, implementation, review and update of the wellness policy.
4. ensure compliance with the wellness policy; with periodic measurable assessments regarding compliance
5. inform and update the public (including parents, students, and others in the community) about the content and implementation of local wellness policies by means of the district web sight
6. establish goals for nutrition education and physical activity.

Adopted October 22, 2013, by the Board of Education for Mapleton Public Schools.

LEGAL REFERENCES:

Section 204 of P.L. 111-296 Healthy, Hunger-Free Kids Act
C.R.S. 22-32-134.5 (healthy beverages requirement)
7 CFR Sec/ 210.11 Competitive Food Services
C.R.S. 22-32-136 (policies to improve children's nutrition and wellness)
C.R.S. 22-32-136.5(3)(a) and (b) (physical activity requirement)
C.R.S. § 22-32-124 (nutritious choices in vending machines)
1 CCR 301-79 (State Board of Education – healthy beverages rules)
42 U.S.C. § 1751, et seq. (National School Lunch Act)
22-32-136.3. Children's nutrition - no trans fats in school foods definitions - rules.

CROSS REFERENCES:

EF: Food Services
EFC: Free and Reduced-Price Food Services
EFEA: Nutritious Food Choices
IA: Instructional Goals and Learning Objectives
IHAE: Physical Education
IHAM: Health Education
IHAM-R: Regulation: Health Education
IHAMA: Teaching About Drugs, Alcohol and Tobacco
IHAMB: Family Life/Sex Education
IHAMB-R: Regulation: Family Life/Sex Education

Fiscal Management Goals/Priority Objectives

Mapleton Public Schools (the “District”) recognizes that money and money management comprise the foundational support of the whole school program. To make that support as effective as possible, the District has set the following goals and objectives for fiscal management:

1. Encourage advance planning through the best possible budget procedures;
2. Explore all practical and legal sources of revenue;
3. Study and guide the expenditure of funds so as to achieve the greatest educational returns;
4. Require maximum efficiency in accounting and reporting procedures;
5. Provide adequate resources to enable all students to meet or exceed District and State academic standards; and
6. Maintain a fund balance of no less than 10% of the general fund operating revenues.

As trustee of community, state, and federal funds allocated for use in local education, the Superintendent has the responsibility to protect the funds and use them wisely.

Adopted October 22, 2013, by the Board of Education for Mapleton Public Schools.

Annual Budget

The annual budget is the financial plan for the operation of Mapleton Public Schools (the “District”). It provides the framework for both expenditures and revenues for the year and future years and translates into financial terms the educational programs and objectives of the District.

Five-year Budget Plan

The Superintendent (or designee) is directed to develop, subject to annual approval by the Board, a five-year budget plan that assures the future financial viability of the District and achievement of the District’s objectives and takes into account future revenue, including tax and non-tax revenue, and future increases in operating expenses.

Budget Process

Mapleton Public Schools follows the statutes that control public school budgeting and the requirements of the State Board of Education that prescribe the form of district budgets to ensure uniformity throughout the state. The District shall use the Colorado Department of Education’s Financial Policies and Procedures Handbook in the development of the budget.

The budget shall be presented in a summary format that is understandable by any layperson. The budget format shall itemize expenditures of the District by fund and by student. It shall describe the expenditure and show the amount budgeted for the current fiscal year and the amount budgeted for the ensuing fiscal year. When budgeting for any enterprise funds, the District shall use the full accrual basis of accounting. The budget shall summarize revenues by revenue source and expenditures by function, fund, and object.

The budget shall include a uniform summary sheet for each fund administered by the District detailing:

- The beginning fund balance and anticipated ending fund balance for the budget year;
- The anticipated fund revenues for the budget year;
- The anticipated transfers and allocations that will occur to and from the fund during the budget year;
- The anticipated expenditures that will be made from the fund during the budget year; and
- The amount of reserves in the fund.

The budget shall also disclose planned compliance with spending limitations outlined in Article X, Section 20, of the Colorado Constitution, including holding TABOR reserve funds in an unrestricted general fund or in cash funds.

The Board of Education for Mapleton Public Schools (the “Board”) assigns to the Superintendent overall responsibility for annual budget preparation, budget presentation, and budget administration. As part of the Superintendent’s budget responsibility, the Superintendent shall ensure that a budget preparation calendar is developed to ensure that all deadlines established by law for budget presentation, hearings and adoption, and for certification of amounts to be raised by school tax levies are met by the District. The budget calendar must consider the possibility that the District may need to submit a request to raise additional local revenue to a vote by the District’s electorate. The Superintendent shall have authority to delegate portions of his or her budget responsibility to an appropriate designee.

The budget prepared and presented by the Superintendent shall be consistent with the budget priorities of the Board as established in policy DBD: Determination of Budget Priorities.

Operating Reserve

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

The operating reserve is intended to serve as a “rainy day” fund and will be used only for an unexpected loss of revenue or an extraordinary expenditure. Expenditures from this reserve shall be reported to the Board.

If any part of the operating reserve is used in any fiscal year to cover an unexpected loss of revenue or an extraordinary expenditure, funds will be reallocated to restore the year-end fund balance in the operating reserve before any other budget allocations in the subsequent fiscal year, unless the Board approves otherwise.

Lease-Purchase Payment Obligations

The District’s annual budget must separately set forth each of the following with respect to lease-purchase payment obligations:

- The total amount to be expended during the ensuing fiscal year for payment obligations under all lease-purchase agreements involving real property;
- The total maximum payment liability of the District under all lease-purchase agreements involving real property over the entire terms of such agreements, including all optional renewal terms;
- The total amount to be expended during the ensuing fiscal year for payment obligations under all lease-purchase agreements other than those involving real property; and
- The total maximum payment liability of the District under all lease-purchase agreements other than those involving real property over the entire terms of such agreements, including all optional renewal terms.

Adopted October 22, 2013, by the Board of Education for Mapleton Public Schools.

LEGAL REFERENCES:

C.R.S. § 22-11-302(1)(a) (*district accountability committee budget recommendations*)

C.R.S. § 22-11-402(1)(a) (*school level accountability committee budget recommendations*)

C.R.S. § 22-32-109(1)(b) (*Board's duty to adopt policies for efficient administration of the affairs of the district, including procedures for competitive bidding*)

C.R.S. §§ 22-44-101 through 117 (*school district budget law; Board shall cause a proposed budget to be prepared and shall adopt a budget for each fiscal year*)

C.R.S. § 22-44-106 (*Board may provide for an operating reserve in the general fund, not to exceed 15% of the amount budgeted for the current fiscal year*)

C.R.S. § 22-44-204(3) (*CDE Financial Policies and Procedures Handbook must be used by all school districts in the development of the budget*)

C.R.S. § 22-44-301 *et seq.* (*Public School Financial Transparency Act*)

C.R.S. § 22-45-103(1)(c) (*authorized expenditures from capital reserve fund*)

C.R.S. § 29-1-103(3) (*budget to reflect lease-purchase payment obligations*)

CROSS REFERENCES:

DAB: Financial Administration

DBD: Determination of Budget Priorities

Determination of Budget Priorities

All resources of Mapleton Public Schools (the “District”) shall be directed toward ensuring that all students reach their learning potential, including that they meet or exceed state and District content standards. A minimum of 60% of District resources shall be allocated to direct instruction.

In order to fulfill its trustee obligation with regard to District resources, the Board of Education for Mapleton Public Schools (the “Board”) must know how resources are currently allocated, whether such allocation is effective, and what changes should be made to achieve the greatest educational returns. The Superintendent shall develop a comprehensive and ongoing system to collect and analyze resource allocation information. The analysis of this information shall form the basis for the proposed budget prepared by the Superintendent for presentation to the Board. The system shall:

1. Determine how resources are currently allocated by school, grade, and program;
2. Link specific inputs with results for students and determine whether the current allocation of resources is effective in raising student achievement; and
3. Identify ways to better use resources to achieve the District's educational objectives and improve teaching and learning.

As part of the budget preparation process, each school-level accountability committee shall make recommendations to the school director relative to priorities for expenditures of District funds by the school. The school director shall consider these recommendations when formulating budget requests to be presented to the Superintendent. The Superintendent shall also consider the accountability committee recommendations when preparing the proposed budget to be presented to the Board. A copy of the school-level accountability recommendations shall be sent to the District Advisory and Accountability Committee and to the Board.

The District Advisory and Accountability Committee shall make recommendations to the Board relative to priorities for expenditures of District funds and provide a copy of the recommendations to the Superintendent. The Board shall consider these priorities when it adopts the annual budget. The Superintendent shall consider the District Advisory and Accountability Committee recommendations when preparing the proposed budget to be presented to the Board.

Accordingly, the budget prepared and presented by the Superintendent shall:

1. Be derived from a five-year plan;
2. Include contingency plans in the event budget assumptions prove erroneous;

3. Be in a summary format understandable by a lay person;
4. Itemize District expenditures by fund;
5. Include information regarding school-level expenditures;
6. Adequately describe proposed expenditures;
7. Show the amount budgeted for the current fiscal year and the amount budgeted for the ensuing fiscal year;
8. Comply with spending limitations in the state constitution;
9. Consider recommendations made by each school-level accountability committee relative to priorities for expenditures of District funds;
10. Contain enough information to enable credible projection of revenue and expenses;
11. Disclose budget planning assumptions;
12. Not excessively rely on nonrecurring revenues;
13. Not provide for expenditures, interfund transfers, or reserves in excess of available revenues and beginning fund balances;
14. Not include the use of beginning fund balance, unless the Board has adopted a resolution as described in state law specifically authorizing such use;
15. Not reduce without approval of the Board, the current cash reserves at any time to less than the minimum amount required by the spending limitations set forth in the state constitution;
16. Provide adequate and reasonable budget support for Board development and other governance priorities, including the costs of fiscal audits, Board and committee meetings, Board memberships, and District legal fees;
17. Take into consideration fiscal soundness in future years and plans for the building or organizational capabilities sufficient to achieve the Board's goals in future years;
18. Reflect anticipated changes in employee compensation including inflationary adjustments, step increase, performance increases, and benefits;
19. Comply with state and federal law; and
20. Provide sufficient resources to address the District's facility needs.

Adopted October 22, 2013, by the Board of Education for Mapleton Public Schools.

LEGAL REFERENCES:

C.R.S. § 22-11-302(1)(a) (*building level accountability committee recommendations*)

C.R.S. § 22-11-402(1)(a) (*school-level accountability committee budget recommendations*)

C.R.S. § 22-44-105(1.5) (*budget parameters regarding expenses not exceeding revenue and use of beginning fund balance*)

CROSS REFERENCES:

AE: Accountability/Commitment to Accomplishment

Budget Adoption Process

The annual budget for Mapleton Public Schools (the “District”) shall be adopted according to the following process:

1. The administration shall submit a budget proposal to the Board of Education for Mapleton Public Schools (the “Board”) for tentative approval at least 30 days prior to the beginning of the next fiscal year.
2. Following consideration of the budget proposal presented by the administration, the Board shall approve a proposed budget.
3. Within 10 days of submission of a proposed budget to the Board, a notice of the proposed budget must be published and the budget must be made available for inspection by the public at the central administrative office during business hours. The proposed budget should also be made available on the District’s website. See, DBG-E2: Notice of Proposed Budget for detailed notice requirements.
4. Before final adoption of the budget, a public hearing must be held. At the budget hearing, the Board will present and explain the proposed budget, inviting questions and discussion from the audience. If the budget is to be adopted at a future meeting, the date, time, and place of such meeting shall be entered in the minutes of the hearing.
5. The Board shall officially adopt the budget and an accompanying appropriations resolution prior to the end of the fiscal year. The adopted budget shall be posted online within 60 days in accordance with the Public School Financial Transparency Act.
6. After adoption of the budget, the Board may review and change the budget with respect to both revenues and expenditures at any time prior to January 31 of the fiscal year for which the budget was adopted. After January 31 the Board shall not review or change the budget, except as otherwise authorized by state law including declaration of a fiscal emergency.

If money for a specific purpose other than ad valorem taxes becomes available to meet a contingency after January 31, the Board may adopt a supplemental budget for expenditures not to exceed that amount.

If the District is authorized to raise and expend additional local property tax revenues at an election, the Board may adopt a supplemental budget and appropriation resolution to cover the remainder of the fiscal year following the election based on the additional dollar amount authorized.

Adopted October 22, 2013, by the Board of Education for Mapleton Public Schools.

LEGAL REFERENCES:

Colorado Constitution, Article X, Section 20 (*TABOR*)

C.R.S. § 1-5-203(3) (*certification of ballot*)

C.R.S. § 22-40-102(1) (*certification for tax revenues*)

C.R.S. § 22-44-103 (*board must adopt a budget and appropriation resolution for each fiscal year prior to the beginning of the fiscal year*)

C.R.S. §§ 22-44-107 through 111 (*school district budgets*)

C.R.S. § 22-44-115 (*board shall not expend money in excess of the amount appropriated by resolution for a particular fund*)

C.R.S. § 22-44-115.5 (*fiscal emergency – effect on budget*)

C.R.S. § 22-44-301 *et seq.* (*Public School Financial Transparency Act*)

C.R.S. § 22-54-108 (*authorization of additional local revenues*)

C.R.S. § 39-5-128 (*certification of valuation for assessment – board must certify levy to board of county commissioners by December 15*)

CROSS REFERENCES:

DAB: Financial Administration

DBG-E1: Deadlines in Budgeting Process Set by Statute

DBG-E2: Notice of Proposed Budget

DBK: Fiscal Emergencies

DEA: Funds from Local Tax Sources

Fiscal Emergencies

If the Board of Education for Mapleton Public Schools (the “Board”) determines during any budget year that the anticipated revenues and amounts appropriated for expenditure in the budget exceed actual revenues available to the District due, in whole or in part, to action of the legislature or governor, the Board may declare a fiscal emergency. Such action shall require the affirmative vote from four of the five members of the Board.

If a fiscal emergency is declared, the Board may implement a reduction in salaries for all employees of the District on a proportional basis, or may alter the work year of employees. Such reduction in salaries may be made notwithstanding any adopted salary schedule or policy.

Prior to taking such action, the Board shall hold at least one public hearing.

Adopted October 22, 2013, by the Board of Education for Mapleton Public Schools.

LEGAL REFERENCES:

C.R.S. § 22-44-115.5 (*reduction in salaries or alteration of work year due to fiscal emergency*)

C.R.S. § 22-45-112(2)(a) (*sale of real property if fiscal emergency*)

C.R.S. § 22-54-110(2)(d) (*loans in form of lease-purchase agreements with state treasurer if fiscal emergency*)

CROSS REFERENCES:

DEB: Loan Programs (Funds from Local Tax Sources)

GDBA: Support Staff Salary Schedules

Funds from Local Tax Sources

Mill Levies

If the Board of Education for Mapleton Public Schools (the “Board”) is of the opinion that revenues in excess of those provided through equalization program funding are necessary to provide for the needs of the District, the Board may seek authorization at an election to raise additional local property tax revenues. The requested amount shall not exceed 25 percent of the District’s total program funding for the budget year in which the limitation was reached or \$200,000, whichever is greater.

The Board shall call an election to raise additional local revenues if an initiative petition containing signatures of at least five percent of the registered electors in the District is properly submitted to the Board. An initiative petition shall be submitted at least 90 days prior to the election date in order to be valid.

Such elections shall be held on the first Tuesday in November in odd-numbered years in conjunction with the regular biennial school election or on general election day in even-numbered years. The election shall be conducted by the county clerk and recorder in accordance with applicable law.

Transportation Mill Levies

The Board may submit the question of whether to impose a mill levy for the payment of excess transportation costs at an election held in conjunction with the regular biennial election in odd-numbered years or with the general election in even-numbered years. The term “excess transportation costs” is defined by state law and generally means the District’s operating and capital expenditures for the transportation program that are not reimbursed by the state.

If the measure passes, the District shall deposit the resulting revenue in the transportation fund.

Kindergarten Mill Levy

The Board may submit the question of whether to impose a mill levy for additional local property tax revenues to provide funding for excess full-day kindergarten program costs. The Board may include a question of whether to impose an additional mill levy of a stated amount and limited duration to meet the initial capital construction needs of the District associated with a full-day kindergarten program. “Excess full-day kindergarten program costs” are defined by state law as the costs that exceed the revenues the District receives from the school funding formula for kindergarten.

Bonded Indebtedness

Upon the approval of the electorate, the Board may incur a bonded indebtedness which does not exceed amounts specified by law.

The Board may authorize the issuance of debt to achieve the following goals and objectives:

1. To provide capital improvements which satisfy the District's physical plant needs;
2. To provide the capability of financing District equipment needs; and
3. To refinance existing debt when it is in the best interests of the District.

To accomplish these goals the Board has developed the following guidelines for managing the District's debt:

1. The Superintendent and a designee shall be responsible for implementing this policy and its procedures;
2. The Superintendent and a designee shall serve as the District's liaison with the investment banking community and will keep the Board informed about investment banking activities, changes in laws which affect the issuance of debt, and any topics which bear on the District's financial activities and needs;
3. When developing the District's financial plan, the Superintendent shall analyze the need for financial advisory or investment banking assistance in defining the District's financial goals and objectives, establishing its financial plan, and preparing for the issuance of debt or the refinancing of existing debt. Based on that analysis, the Superintendent may recommend that the District secure the services of financial advisory and/or investment bankers;
4. The type of financial advisory or investment banking services and the method of selecting the firm or firms to provide such services shall be determined by the Board;
5. All investment banking firms or financial advisors employed by the District shall comply with the provisions and rules of the Municipal Securities Regulatory Board when performing services for the District; and
6. The Superintendent or designee shall recommend to the Board whether to use a competitive bid or negotiated sale method for each transaction. All financing completed by the District shall be conducted in compliance with state and federal statutes and regulations.

Notice to Public

At least 20 days prior to any election wherein the Board has submitted a ballot issue concerning the creation of any debt or other financial obligation, the District shall post on its website a notice regarding financial information as specified in state law. This notice is in addition to other notices required by law.

Adopted October 22, 2013, by the Board of Education for Mapleton Public Schools.

LEGAL REFERENCES:

Constitution of Colorado, Article X, Section 20 (*TABOR*)

C.R.S. §§ 1-1-101 through 1-13-108 *et seq.* (*Uniform Election Code of 1992*)

C.R.S. § 1-7-908 (*financial information district must post prior to any financial election*)

C.R.S. § 1-45-117 (*Fair Campaign Practices Act*)

C.R.S. § 22-42-101 *et seq.* (*bonded indebtedness*)

C.R.S. § 22-54-108 (*authorization of additional local revenues*)

C.R.S. § 22-54-108.5 (*mill levy to fund full-day kindergarten*)

CROSS REFERENCES:

DBG: Budget Adoption Process

EEA: Student Transportation

FA: Facilities Development Goals/Priority Objectives

FB: Facilities Planning

FBC: Prioritization of Facility Improvements

FD: Facilities Funding

FDA: Bond Campaigns

Loan Programs (Funds from State Tax Sources)

When it becomes evident that a general fund cash deficit will occur in any month, the Superintendent of Mapleton Public Schools (the “District”) shall notify the Board of Education (the “Board”). The notice shall explain the need for a loan and the requested amount. Under such circumstances the Board may elect to participate in an interest-free or low-interest loan program through the State Treasurer’s Office by adopting a resolution approving the amount of the loan prior to the loan being made. The loan may not exceed the amount certified by the District’s Superintendent. However, the Superintendent may not apply for such loan without a resolution of the Board. The State Treasurer shall determine the method for calculating cash deficits and appropriate reporting mechanisms.

If, in order to receive an interest-free loan, the District seeks to have tax and revenue anticipation notes issued on its behalf pursuant to state law, the notice to the Board shall not only explain the District’s anticipated cash flow deficit for the upcoming year, but also the total amount of tax and revenue anticipation notes needed to cover the deficit.

All loans shall be repaid by June 25 of the fiscal year in which they were made unless an alternate date is determined by the State Treasurer.

Adopted October 22, 2013, by the Board of Education for Mapleton Public Schools.

LEGAL REFERENCES:

C.R.S. § 22-54-110 (*loans to alleviate cash flow problems*)

CROSS REFERENCES:

DBK: Fiscal Emergencies

Revenues from Investments/Use of Surplus Funds

The Board of Education for Mapleton Public Schools (the “Board”) recognizes the importance of prudent and profitable investment of District moneys and its responsibility in overseeing this part of the District's financial program.

This policy shall apply to the investment of all financial assets and all funds of Mapleton Public Schools (the “District”) over which the Board exercises financial control. In order to effectively make use of the District's cash resources, all monies shall be pooled into one investment account and accounted for separately. The investment income derived from this account shall be distributed to the various District funds as directed by the Board in accordance with Colorado law and accepted accounting practice.

All District funds allocated to a specific use but temporarily not needed shall be invested by the administrator appointed by the Board in accordance with state law and in a manner designed to accomplish the following objectives:

1. Ensure the safety of funds;
2. Ensure that adequate funds are available at all times to meet the financial obligations of the District when due;
3. Ensure a market rate of return on the funds available for investment throughout the budget cycle; and
4. Ensure that all funds are deposited and invested in accordance with state law.

The intent of the District is to support financial institutions located within District boundaries. Investments in institutions located outside of the District will be made when competitive rates or lack of collateral available from local financial institutions make it in the District's best interest to do so, or when investment timing requires investment alternatives and short-term yields not conveniently available in the District. If the District is contemplating any investment or deposit outside of the state, the Board shall be notified. The Board shall seek legal advice prior to any such investment or deposit.

Adopted October 22, 2013, by the Board of Education for Mapleton Public Schools.

LEGAL REFERENCES:

C.R.S. § 11-10.5-101 *et seq.* (*The Public Deposit Protection Act*)

C.R.S. § 11-47-101 *et seq.* (*The Savings and Loan Association Public Deposit Protection Act*)

C.R.S. § 22-45-103 (*bond redemption fund trustee or escrow requirement*)



DFA/DFAA

C.R.S. § 24-75-601 *et seq.* (*investment of public funds*)

C.R.S. § 24-75-701 *et seq.* (*local government investment pooling*)

CROSS REFERENCES:

DA: Fiscal Management Goals/Priority Objectives

DG: Banking Services

Banking Services and Deposit of Funds

All revenues received by Mapleton Public Schools (the “District”) shall be deposited in an official bank or banks, or other depositories as designated by the Board of Education for Mapleton Public Schools (the “Board”). Such financial institution must qualify as an eligible public depository in accordance with state law.

The Superintendent or designee shall comply with all requirements of state law regarding the deposit of District funds.

The Superintendent or designee shall be responsible for establishing an orderly procedure for the receipt and deposit of all revenues received by the District.

Bond Redemption Fund

Revenues from a tax levy for the purposes of satisfying bonded indebtedness obligations shall be administered by a commercial bank or depository trust company located in Colorado or placed in an escrow account in accordance with the requirements set forth by state law.

Adopted October 22, 2013, by the Board of Education for Mapleton Public Schools.

LEGAL REFERENCES:

C.R.S. § 11-10.5-101 *et seq.* (Public Deposit Protection Act)

C.R.S. § 11-47-101 *et seq.* (Savings and Loan Association Public Deposit Protection Act)

C.R.S. § 22-32-104(4)(c) (board may appoint and authorize person to act as custodian of district moneys)

C.R.S. § 22-32-107(3), (4), (6) (duties of the treasurer)

C.R.S. § 22-32-109(1)(g) (school board duty to require persons in custody of district moneys to deliver to treasurer or deposit into designated bank)

C.R.S. § 22-32-110(1)(x) (school board power to elect to have district moneys withdrawn from county treasurer and paid to school board treasurer)

C.R.S. § 22-40-104 (duties and obligations of the county treasurer)

C.R.S. § 22-40-105 (board treasurer or custodian of district moneys shall deposit in designated depositories)

C.R.S. § 22-45-103 (bond redemption fund trustee or escrow requirement)



DG

C.R.S. § 22-45-104 (*relates to collection and deposit of fees and fines*)

CROSS REFERENCES:

BDB: School Board Officers

Bonded Employees and Officers

Any employee of Mapleton Public Schools (the “District”) who is likely to have custody of at least \$50 of District funds at any one time shall be bonded under a group fidelity bond. This bond shall be in an amount exceeding the amount of District funds these employees are likely to be in custody of at any one time.

The secretary and the treasurer for the Board of Education for Mapleton Public Schools (the “Board”) and any other custodian of District moneys authorized and appointed by the Board shall be individually bonded as required by state law. This bond shall be in an amount not less than \$5,000.

The cost of bonding shall be borne by the District.

Adopted October 22, 2013, by the Board of Education for Mapleton Public Schools.

LEGAL REFERENCES:

C.R.S. § 22-32-104(4)(b), (c) (*board secretary, treasurer, and any other board appointed custodian of district moneys must have surety bond of at least \$5,000*)

C.R.S. § 22-32-109(1)(h) (*board duty to require employees to be bonded*)

Fiscal Accounting

The Superintendent for Mapleton Public Schools (the “District”) (or designee) shall be responsible for receiving and properly accounting for all District funds.

All funds received and/or disbursed by any agency of the school system including any and all District transactions shall:

1. Be accounted for carefully and accurately;
2. Conform with generally accepted principles of governmental accounting, providing for the appropriate separation of accounts, funds, and special moneys; and
3. Be accounted for in a manner that is easily reviewed and lends itself to auditing.

When accounting for any enterprise funds the District shall use the full accrual basis of accounting.

Adopted October 22, 2013, by the Board of Education for Mapleton Public Schools.

LEGAL REFERENCES:

C.R.S. § 22-45-102 (*enterprise funds accounting methods*)

C.R.S. § 22-44-103 (*school district funds*)

Inventories

Mapleton Public Schools (the “District”) shall maintain a system for an annual inventory of all real and personal property costing \$5,000 or more and having a life expectancy of five years or more, with the exception of equipment permanently fixed in a building such as heaters or lockers.

The equipment inventory shall serve both the function of control, and of conservation.

Responsibility for the inventory system shall lie with the Superintendent or designee, to whom school directors shall be accountable for the maintenance of proper inventories in their schools.

Adopted October 22, 2013, by the Board of Education for Mapleton Public Schools

LEGAL REFERENCES:

C.R.S. § 29-1-506(1) (*annual inventory of property required*)

Annual Audit

In accordance with state law, all funds and accounts of Mapleton Public Schools (the "District") shall be audited at least once annually, following the close of the fiscal year. The Board of Education for Mapleton Public Schools (the "Board") reserves the right to request an audit at more frequent intervals if desired.

The Board shall engage an independent auditor licensed to practice in Colorado, who is sufficiently knowledgeable in government accounting, to conduct the annual audit. The independent auditor shall audit the District's financial statements, related records, documents, and activities and then report their findings to the Board.

The audit report shall contain, among other information:

1. A financial statement prepared insofar as possible in conformity with generally accepted governmental accounting principles; (The financial statements are the representation of the District whether prepared by the District or by the auditor.)
2. Disclosures in accordance with the Colorado Department of Education's Financial Policies and Procedures Handbook. The supplemental schedules of receipts and expenditures for each fund shall be in the format prescribed by the State Board of Education and shall be in agreement with the audited financial statements of the District;
3. All funds and activities of the District;
4. A budget to actual comparison for each fund, except for the District's fiduciary funds, if any;
5. The auditor's opinion on the financial statements. If the opinion is anything other than unqualified, the reason must be explained;
6. Disclosure of all instances of non-compliance with federal, state, or local laws or regulations, irrespective of materiality;
7. A supplemental schedule of all investments held by the District at the date of the financial statements; and
8. A calculation of the District's fiscal year spending in accordance with the Colorado Constitution.

In addition, the auditor shall meet with the Board to discuss the audit report, make recommendations to the Board concerning its accounting policies, procedures, record keeping function, or related activities as they deem necessary or desirable, and shall perform such other related services as may be requested by the Board.

The audit report shall be completed and submitted to the District within five months after the close of the fiscal year, unless the state auditor grants a request for an extension of time. Within 30 days after receiving the audit, the District shall submit one copy each to the state auditor and the state commissioner of education, and other reporting agencies as required.

Adopted October 22, 2013, by the Board of Education for Mapleton Public Schools.

LEGAL REFERENCES:

C.R.S. § 22-32-109(1)(k) (*board duty to cause district accounts to be audited and to review the financial position of the district periodically*)

C.R.S. § 24-75-601.3 (*audit of financial statements must include supplemental listing of all investments held*)

C.R.S. § 29-1-601 *et seq.* (*Colorado Local Government Audit Law*)

Purchasing/Purchasing Authority

The Board of Education for Mapleton Public Schools (the “Board”) extends its authority to purchase materials, equipment, supplies, and services to the Superintendent (or designee) after the Board has adopted its annual budget and appropriated funds. The Superintendent shall direct purchases as required and permitted within the limits of the budget. The purchase of these items shall require no further Board approval, except when competitive bidding is required.

Any single, non-budgeted purchase or expenditure greater than \$50,000 shall require advance approval by the Board. Exceptions may be made by the Superintendent in cases of emergencies, in which case the expenditure and the circumstances preventing advance approval shall be reported to the Board no later than its next regular meeting.

Mapleton Public Schools (the “District”) shall obtain competitive bids for contractual services, professional services, and purchases of supplies, materials, and equipment in accordance with policy DJE: Bidding Procedures.

All purchasing transactions shall be accomplished through the Purchasing Department and authorized on properly signed purchase orders. District personnel shall not use District bids, purchase orders, manual checks, petty cash, or tax exempt status to obtain materials, equipment, or services for their personal benefit.

When making purchasing decisions, consideration shall be given to price, as well as other factors such as timely delivery, quality of the product, and such other factors as the District deems appropriate.

The District shall not enter into any lease-purchase agreement whose duration, including all optional renewal terms, exceeds the weighted average useful life of the assets being financed.

Adopted October 22, 2013, by the Board of Education for Mapleton Public Schools.

LEGAL REFERENCES:

C.R.S. § 22-32-109(1)(b) (*board duty to adopt policy and prescribe rules and regulations necessary and proper for the efficient administration of the affairs of the district, including procedures for the purchase of goods and services*)

C.R.S. § 29-1-103(3)(e)(I) (*requirements for lease-purchase agreements*)

CROSS REFERENCES:

DJE: Bidding Procedures

Vendor Relations

Mapleton Public Schools (the “District”) is dedicated to ensuring that all District business is conducted in a fair and ethical manner. To that end, no favoritism shall be extended to any vendor. All employees of the District must exercise sound judgment in avoiding conflicts of interest or the appearance of impropriety in dealing with vendors. Gifts or gratuities of other than nominal value, or which might obligate a District employee in any manner, shall be politely and firmly refused.

Any vendor or bidder who offers items in excess or in violation of the spirit of this policy may be disqualified indefinitely.

No person officially connected with or employed by the District shall be an agent, or have any pecuniary or beneficial interest in, or receive any compensation or reward of any kind, from any vendor for the sale of supplies, material, equipment, or services to the District without the express prior written consent of the Board of Education.

Adopted October 22, 2013, by the Board of Education for Mapleton Public Schools.

LEGAL REFERENCES:

C.R.S. § 24-18-104 (*rules of conduct for local government officials and employees*)

CROSS REFERENCES:

BC: School Board Member Conduct

GBEB: Staff Conduct and Responsibilities

GBEBC: Gifts to and Solicitations by Staff

Curriculum Review

Mapleton Public Schools (the “District”) reviews its curriculum and educational programs regularly to ensure they reflect relevant academic content standards and are effectively meeting the District’s educational objectives. The review committees shall be comprised of administrators, teachers, parents, accountability committee members, students when appropriate, and any others deemed appropriate by the Board.

The Superintendent (or designee) shall determine the courses to be reviewed, the sequence of course review, the specific activities involved in curriculum review, and the areas to be included in the review.

The curriculum review shall include consideration of achievement results for all student populations, educational equity, curriculum breadth and depth, and congruence of instructional strategies and assessments with District academic standards.

Adopted October 22, 2013, by the Board of Education for Mapleton Public Schools.

LEGAL REFERENCES:

Colo. Const. Art. IX, Sect. 15 (*Board has control of instruction within the district*)

C.R.S. § 22-1-104(2) (*history, culture, and contributions of minorities must be taught*)

C.R.S. § 22-20-101 *et seq.* (*Exceptional Children’s Educational Act*)

C.R.S. § 22-20-201 *et seq.* (*education of gifted children*)

C.R.S. § 22-32-109(1)(t) (*Board duty to determine educational program and prescribe textbooks*)

C.R.S. § 22-32-110(1)(r) (*exclude immoral or pernicious materials and books*)

CROSS REFERENCES:

AEA: Standards Based Education

IA: Instructional Goals and Learning Objectives

IL: Evaluation of Instructional Programs

ILBA: District Program Assessments

ILBB: State Program Assessments

ILBC: Early Literacy and Reading Comprehension (Colorado READ Act)



IGF

ILBC-R: Regulation: Early Literacy and Reading Comprehension (Procedures to Implement the Colorado READ Act)

KB: Parent Involvement in Education

Basic Instructional Program

Mapleton Public Schools (the “District”) is dedicated to fostering an atmosphere in which healthy growth is nurtured, ability is recognized, excellence is encouraged, and a productive life is held before students as a model to emulate. The District educational program shall provide formal studies to meet the general academic needs of all students to enable them to meet or exceed state and District standards. To the extent possible, opportunities for individual students to develop specific talents and interests will also be provided.

The various instructional programs are developed with the view toward maintaining balanced, integrated, and sequentially articulated curricula which will serve the educational needs of all students in the District.

Elementary Level

At the elementary level, schools will provide yearly instruction and assessment in the following academic standards: English language arts, mathematics, science, history, economics, geography, civics, music, visual arts, and physical education. Schools will provide interventions to prepare students for middle level education. In addition, as part of building citizenship skills, the elementary schools will instruct students about, and expect students to adhere to, the student code of conduct.

Middle Level

At the middle level, schools will continue to provide instruction and assessment in academic standards. This instruction shall include a minimum of two years of English language arts, two years of mathematics, two years of science, and two years of social studies, including instruction in civics, geography, history, and economics. Schools with grades six through eight will provide three years of instruction in English language arts, mathematics, science, and social studies. Students will also have the opportunity to expand their talents and interests through an exploratory/electives program that provides instruction in academic content standards. As determined by each school, this exploratory/electives program may include any combination of the following courses: visual arts, music, technical education, world languages, physical education, health, consumer and family studies, computer/keyboarding/business, and other appropriate middle level course offerings. Schools will provide interventions to prepare students for high school. In addition, schools will instruct students about, and expect students to adhere to, the student code of conduct.

High School Level

Our high schools are designed to serve the needs of all students in grade nine through graduation. Mapleton Public Schools' small-schools design allows students to select the educational program that is right for them - the one that best matches each student's own particular interests, goals, and dreams for the future. To that end, our high school level programs are designed to serve the diverse talents and interests of our students. While each school maintains its own philosophy in its methods, all of our schools are designed to achieve the core academic expectations in the achievement of content standards.

High school level instruction will provide students with the academic skills to pursue college and career readiness. In addition, students will be instructed about, and be expected to be, participating citizens. Students will adhere to the student code of conduct up to and including the day of graduation. Graduation shall be the culminating event for students after they have met the requirements for a high school diploma.

Preparation for Postsecondary Opportunities

Students are encouraged to plan for postsecondary opportunities so they will be adequately prepared upon graduation from high school. Each student who enrolls in the sixth grade, on the day of enrollment, will be encouraged to register with the state-provided, free online college planning and preparation resource, commonly referred to as "College In Colorado" (accessible at www.collegeincolorado.org).

The Colorado Commission on Higher Education (CCHE) will provide information to the parents/guardians of eighth grade students about the admission requirements for institutions of higher education in Colorado. In addition, the District will make information available to these same parents/guardians about the courses the District offers that meet the CCHE admission requirements. This information will be made available to parents/guardians prior to the student's enrollment in his or her ninth grade courses.

Beginning in ninth grade, District personnel shall assist students to develop and maintain individual career and academic plans. The student's career and academic plan will be designed to assist the student and the student's parent/guardian in exploring the postsecondary career and educational opportunities available to the student, aligning course work and curriculum, applying to postsecondary education institutions, securing financial aid, and ultimately entering the workforce.

Adopted October 22, 2013, by the Board of Education for Mapleton Public Schools.

LEGAL REFERENCES:

C.R.S. § 22-1-104 (*teaching of history, culture and civil government*)

C.R.S. §§ 22-1-108 through 22-1-110 (*instruction on the federal constitution and the effect of use of alcohol and controlled substances*)

C.R.S. § 22-25-101 *et seq.* (*Colorado Comprehensive Health Education Act*)

C.R.S. § 22-32-109(1)(ff) (*notice of courses that satisfy higher education admission guidelines*)

C.R.S. § 22-32-109(1)(nn) (*career and academic planning for students beginning in ninth grade*)

C.R.S. § 22-35-101 *et seq.* (*Concurrent Enrollment Programs Act*)

1 CCR 301-81 (*rules governing standards for individual career and academic plans*)

CROSS REFERENCES:

IKF: Graduation Requirements

JIC: Student Conduct

Physical Education

Mapleton Public Schools (the “District”) recognizes the importance of physical education and is committed to providing adequate funds for facilities, equipment, personnel, and supplies within the District's financial ability to support the District's physical education program. The Board also recognizes the need to balance available funds among all areas of the curriculum.

The Superintendent (or designee) shall develop a coordinated physical education program that is aligned with state and District physical education standards. Daily physical education and/or physical fitness activities shall be provided for all students, including those with special medical or physical needs.

Adopted October 22, 2013, by the Board of Education for Mapleton Public Schools.

LEGAL REFERENCES:

C.R.S. §§ 22-25-101 through 22-25-110 (*Colorado Comprehensive Health Education Act*)

C.R.S. § 22-32-136 (*physical activity requirement*)

CROSS REFERENCES:

IMBB: Exemptions from Required Instruction

JLCA: Physical Examinations of Students

JLJ: Physical Activity

Special Education Programs for Students with Disabilities

Mapleton Public Schools (the “District”) offers educational opportunities for all students which will enable them to lead fulfilling and productive lives. This holds true for students with disabilities and the District is committed to providing appropriate educational opportunities to students with disabilities in accordance with state and federal law.

Any student identified as a child with disabilities pursuant to the Individuals with Disabilities Education Improvement Act of 2004 (the IDEIA) between the ages of three and 21 and who has not been awarded a regular high school diploma and graduated from high school has the right to a free appropriate public education. These eligible students with disabilities shall be provided individualized programs appropriate to meet their educational needs, as determined by each student’s Individualized Education Program (IEP) or Individual Family Service Plan (IFSP) teams.

A student identified as a child with disabilities under the IDEIA shall become eligible for special education and related services on his or her third birthday. A student reaching age 21 after the beginning of an academic year shall have the right to complete the semester in which his or her 21st birthday occurs or attend until he or she graduates, whichever comes first. In such a case, the child is not entitled to extended school year services during the summer following the current academic year.

Students with disabilities are required by federal law to be included in state and District-wide assessments, with appropriate accommodations where necessary. Any IEP developed for a student with disabilities shall specify whether the student shall achieve the District’s adopted content standards or whether the student shall achieve individualized standards which would indicate the student has met the requirements of his or her IEP.

Adopted October 22, 2013, by the Board of Education for Mapleton Public Schools.

LEGAL REFERENCES:

20 U.S.C. §1401 *et seq.* (*Individuals with Disabilities Education Improvement Act of 2004*)

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

C.R.S. § 22-7-407(6) (*IEP shall specify whether student shall achieve the district's adopted standards or individualized standards*)

C.R.S. § 22-7-409(1.2)(d)(II) (*assignment of scores on statewide assessments for students with disabilities*)

C.R.S. § 22-20-101 *et seq.* (*Exceptional Children's Educational Act*)

1 CCR 301-8, Rules 2220-R-1.00 *et seq.* (*Rules for the Administration of the Exceptional Children's Educational Act*)

CROSS REFERENCES:

ACE: Nondiscrimination on the Basis of Disability

AEA: Standards Based Education

IA: Instructional Goals and Learning Objectives

IHBIB: Primary/Preprimary Education

JF-E: Admission and Denial of Admission

JK-2: Discipline of Students with Disabilities

Gifted and Talented Education

Mapleton Public Schools (the “District”) is dedicated to providing comprehensive programming for educating students who are identified as gifted and talented, designed to cultivate their talents while challenging them to grow. Gifted and talented students are those students between the ages of four and twenty-one whose abilities, talents, and potential for accomplishment are so exceptional or developmentally advanced that they require special provisions to meet their educational programming needs. The District believes that a quality instructional program that differentiates curriculum and instruction is essential so that all students can learn and grow at their level of potential.

To the extent resources are available for this purpose, the Superintendent (or designee) shall develop and implement programming designed to meet the particular educational needs of gifted and talented students that:

- Encourages acceleration and enrichment beyond the basic curriculum;
- Offers a differentiated curriculum that includes higher cognitive concepts and processes;
- Uses instructional strategies that accommodate the learning styles of the gifted and talented;
- Fosters the individual growth of each student;
- Supports students in the attainment of state and District academic content standards;
- Assists students with pre-collegiate and/or pre-advanced placement programs; and
- Provides guidance support systems, including identifying post-secondary options.

Gifted and talented programming shall include early identification of gifted and talented students who are at least 5 years of age and may include early identification of 4 and 5 year old highly advanced gifted students. The programming shall also include ongoing professional development of staff who administer, supervise, or teach in such programs. The programs will be regularly evaluated to ensure effectiveness.

The Superintendent (or designee) shall submit a program plan to identify and serve gifted and talented students to the Colorado Department of Education (CDE) no later than April 30 of each year. The program plan shall contain all of the elements specified by CDE so the District is eligible for state funding for these students.

Except as otherwise required by law, the Superintendent (or designee) shall have the final determination regarding placement of students in District programs for the gifted and



IHBB

talented.

Adopted October 22, 2013, by the Board of Education for Mapleton Public Schools.

LEGAL REFERENCES:

C.R.S. § 22-20-201 *et seq.* (education of gifted children)

C.R.S. § 22-54-103(10) (allows district to count and receive funding for four and five year old "highly advanced gifted children" enrolled in kindergarten and first grade)

1 CCR 301-8, 2220-R-12.00 (gifted and talented and highly advanced gifted children)

English Language Learners

Mapleton Public Schools (the “District”) is committed to offering educational opportunities to all students, including those with limited English proficiency. Accordingly, the District shall provide suitable research-based language instructional programs for all identified English language learners in grades kindergarten through 12 in accordance with the requirements of state and federal statutes and the Colorado Department of Education.

The District shall identify students who may have limited English proficiency through home language surveys that identify a primary home language is other than English (PHLOTE), observations, intake assessments, and recommendations of parents, teachers, and other persons. Identified students shall be assessed annually to determine their level of proficiency in the English language. Students shall be assessed through the language assessment approved by the Colorado Department of Education.

The District shall certify to the Colorado Department of Education each year those students with limited English proficiency, specifying the number of non-English languages identified as the students’ primary languages and the number and percent of students who speak each non-English language as their primary language.

The District shall provide additional information as required by the Colorado Department of Education to comply with federal law.

Adopted October 22, 2013, by the Board of Education for Mapleton Public Schools.

LEGAL REFERENCES:

20 U.S.C. § 1703(f) (*denial of equal educational opportunity prohibited*)

20 U.S.C. § 6801 *et seq.* (*language instruction for limited English proficient and immigrant students contained in No Child Left Behind Act of 2001*)

42 U.S.C. § 2000d (*Title VI of the Civil Rights Act of 1964*)

C.R.S. §§ 22-24-101 through 22-24-105 (*English Language Proficiency Act*)

1 CCR 301-10, Rules 2224-R-1 through 2224-R-3 (*State Board of Education rules for the Administration of the English Language Proficiency Act*)

CROSS REFERENCES:

AED: Accreditation

Homebound Instruction

Mapleton Public Schools (the “District”) may provide homebound instruction, when appropriate, for students confined to home or hospitalized. The purpose of homebound instruction is to maintain continuity in the educational process for those students who, because of a temporary but extended illness or condition, cannot attend school.

The student’s parent(s)/guardian(s) may request homebound instruction as soon as it is determined that the student’s condition will require it. Parents are encouraged to make their request as expeditiously as possible so that instruction may begin as soon as the student is able to receive it.

The District may provide homebound instruction, as appropriate, for students confined to home or hospitalized upon the request of parents and with the approval of the student’s physician or other licensed health care professional.

In each instance the student’s physician or another licensed health care professional must certify that the student will be unable to attend school for the length of time specified and that he /she is capable of receiving homebound (or hospital-based) instruction. The physician/licensed health care professional should provide an estimate of the probable length of the student’s convalescence.

Homebound instruction, although correlated with what the student is missing in the classroom, shall be geared to the student’s needs and what the student is capable of doing during the period of convalescence. Textbooks and supporting materials shall be provided by the appropriate school.

The student and the student’s family are partners in homebound instruction and shall provide timely and accurate information regarding the student’s medical status.

For students with an Individualized Education Program (IEP) or Section 504 plan, the student’s IEP/Section 504 team shall determine the nature of the homebound instruction and the student’s IEP/Section 504 plan may be modified as appropriate to reflect the services that will be delivered in the homebound/hospital setting.

Adopted October 22, 2013, by the Board of Education for Mapleton Public Schools.

LEGAL REFERENCES:

C.R.S. § 22-33-104(2)(i) (*compulsory attendance shall not apply to a child being instructed at home*)

Home Schooling

Under Colorado law, a parent has the right to choose the proper education and training for children under his/her care and supervision and the Colorado legislature has deemed that home-based education is a legitimate alternative to classroom attendance for the instruction of children. The parent/guardian of a student who wants to establish a home-based education program may choose any public school district in the state to be the student's district of residence by notifying the district as described below. Mapleton Public Schools (the "District") shall support parents who choose Mapleton as their district of residence for a nonpublic home-based educational program to the fullest extent required by law.

When a parent/guardian of a student between the ages of seven and 16 wants to establish a home-based educational program for his/her child, the following procedures must be followed in accordance with law:

1. The parent/guardian must submit on an annual basis written notification of establishment of the home-based program to the District's Learning Services Department. The initial written notification shall be submitted at least 14 days before the program is established.
2. The parent/guardian must certify in writing the name, age, place of residence, and number of hours of attendance of each child enrolled in the program.
3. The Superintendent shall give the parent 14 days written notice to produce records required by law if there is probable cause to believe the program is not in compliance with the law.
4. Each student in a home-based program shall be evaluated when the student is in the third, fifth, seventh, ninth, and 11th grades. The student's academic progress shall be evaluated either by giving a nationally standardized achievement test or by submitting an evaluation of the student conducted by a qualified person as defined by state law.

The student's test or evaluation results shall be submitted to the District, or to an independent or parochial school in Colorado. If the test or evaluation results are submitted to an independent or parochial school, the name of the school shall be provided to the District.

5. If the student's composite score on the test is above the 13th percentile, the student shall continue to be eligible for the home-based educational program and exempt from compulsory attendance. If the score is at or below the 13th percentile, the

parent/guardian shall be given the opportunity to have the student re-tested using an alternate version of the same test or a different nationally standardized test selected by the parent/guardian from a list supplied by the Colorado State Board of Education.

6. If the evaluation conducted by a qualified person indicates that the student is making sufficient academic progress according to ability, the student shall continue to be exempt from compulsory attendance.
7. If the composite score on a retest continues to be at or below the 13th percentile or if the evaluation conducted by a qualified person indicates that the student is not making sufficient academic progress, the District shall take steps to require the parent/guardian to enroll the student in a public, independent, or parochial school.

Extracurricular and Interscholastic Activities

Students participating in home-based educational programs have the same rights as Mapleton students to participate in District extracurricular and interscholastic activities. Such participation is subject to the same rules of any interscholastic organization or association of which the District is a member, applicable law, and the District's eligibility requirements. For extracurricular activities that are an extension of a course, such as a performing arts group, the student may be required to enroll in the course in order to participate.

If a student withdraws from the District more than 15 days after the start of the school year and enters a home-based educational program, the District shall remain the child's district of attendance for purposes of extracurricular and interscholastic activities. If the child was eligible to participate in extracurricular or interscholastic activities when he or she withdrew from the public school, the child remains eligible to participate at that school for the remainder of the academic year.

Habitually Truant Students

Any student who has been declared habitually truant at any time during the last six months of attending public school before the proposed enrollment in a home-based educational program may not be enrolled unless the parent/guardian first submits a written description of the curricula to be used along with the written notification required above (See #1).

Part-Time Enrollment

Subject to space and program resources, a home-based student may be permitted to enroll

on a part-time basis as long as the student is enrolled for at least 90 hours of teacher-pupil instruction and contact time during the semester. Part-time enrollment for less than 90 hours per semester will not be permitted.

Re-entering District Schools

A student from a home-based program may re-enter the District's schools at any time. With the consent of the student's parent/guardian, the District shall place the student at the grade level deemed most appropriate by the District. All students from home-based programs must demonstrate proficiency in the District's academic standards at their appropriate placement level. The District may test the student to determine placement.

The District shall accept the transcripts from a home-based educational program. In order to determine whether the courses and grades earned are consistent with District requirements and academic standards, the District shall require submission of the student's work or other proof of academic performance for each course for which credit toward graduation is sought. In addition, the District may administer testing to the student to verify the accuracy of the student's transcripts. The District may reject any transcripts that cannot be verified through such testing. See policy IKF: Graduation Requirements.

Adopted October 22, 2013, by the Board of Education for Mapleton Public Schools.

LEGAL REFERENCES:

C.R.S. § 22-7-409(1.2)(d)(I)(B)(III) (*home school students not required to take state assessments*)

C.R.S. § 22-32-116.5 (*extracurricular and interscholastic activities*)

C.R.S. § 22-33-104.5 (*home-based education law*)

C.R.S. § 22-33-104.5(3)(f) (*scores on nationally standardized tests or evaluations are not considered when measuring school performance and determining accreditation*)

C.R.S. § 22-33-107 (*compulsory attendance law*)

1 CCR 301-39, 2254-R-5.13 (*when a district may count a home-study pupil in part-time membership*)

CROSS REFERENCES:

IKF: Graduation Requirements

JGA: Assignment of New Students to Classes and Grade Levels

JHB: Truancy

JJJ: Extracurricular Activity Eligibility

Primary/Preprimary Education

Mapleton Public Schools (the “District”) believes that children must begin learning at a young age and it is best when children start kindergarten with certain skills.

Kindergarten Programs

The District shall establish and maintain a kindergarten program or programs. A kindergarten program may be a half-day or full-day program, and the District shall receive state funding for students enrolled in these programs.

Preschool Programs

All District preschool programs shall comply with the rules established by the Department of Education and with the rules for child care centers established by the Department of Human Services.

Children with Disabilities

In meeting its obligation to offer an individualized program for children with disabilities at age three, the District shall provide a special education preschool program at no cost to students who have been identified as children with disabilities pursuant to applicable law.

Colorado Preschool Program

In addition, when the District receives funding from the state to do so, the District shall provide a preschool program as part of the Colorado Preschool Program for three-, four- and five-year-old children who lack learning readiness due to significant family risk factors, who are in need of language development, or who are receiving services from the Department of Human Services as neglected or dependent children. All enrolling three-year-olds must lack overall learning readiness that is attributable to at least three of the significant family risk factors.

Parents/guardians wishing to have their children participate in this program shall make application to the District. Participants then shall be selected on the basis of greatest need.

Other Children Who Wish to Enroll on Tuition Basis

In an effort to offer a well-rounded learning experience, the preschool program may be open on a tuition basis to students who have not been identified as children with disabilities pursuant to applicable law or who are not eligible for the program because of the factors listed above. The administration shall develop admission procedures that take

into consideration space and staffing requirements.

Adopted October 22, 2013, by the Board of Education for Mapleton Public Schools.

LEGAL REFERENCES:

C.R.S. § 22-20-101 *et seq.* (Exceptional Children's Educational Act)

C.R.S. § 22-28-101 *et seq.* (Colorado Preschool Program Act)

C.R.S. § 22-32-119(1) (requires establishment of kindergarten program)

C.R.S. § 22-43.7-201 *et seq.* (full-day kindergarten capital construction funding)

C.R.S. § 22-44-118 (full-day kindergarten reserve)

C.R.S. § 22-54-103(9.5) (definition of preschool enrollment)

C.R.S. § 22-54-103(10) (funding for kindergarten)

C.R.S. § 22-54-108.5 (mill levy to fund full-day kindergarten)

C.R.S. §§ 22-54-130 & 131 (full-day kindergarten funding)

C.R.S. § 26-6-102(1.5) (definition of child care center)

1 CCR 301-8, Rules 2220-R-1.00 *et seq.* (Rules for the Administration of the Exceptional Children's Educational Act)

CROSS REFERENCES:

BDFC: Preschool Council

IHBA: Special Education Programs for Students with Disabilities

Instruction through Online Courses

Mapleton Public Schools (the “District”) believes online education courses that are supplemental to the District’s educational program serve as an effective tool to expand the educational opportunities for students at all levels of achievement. Online courses can enhance, supplement, or enrich the existing curriculum and can also provide an alternative means of instruction.

Online education courses will be part of the District’s educational program to increase accessibility and flexibility in the delivery of instruction for students in grade six through graduation. The District will not use online education as the sole medium for instruction in any required subject area for students in grades K-6, unless online instruction is deemed appropriate under the circumstances.

To the extent practicable, an effort will be made to determine that online education courses made available to students are consistent with District instructional goals, aligned with Colorado’s academic standards, and taught by teachers licensed in Colorado. The administration shall periodically review the instructional materials of the online courses to ensure they meet program standards. Further, such courses must provide the opportunity for substantial, personal, and timely interactions between online instructors and students, and among students.

Application Process

Students shall obtain the written approval of their school director (or designee) before enrolling in an online course. To obtain permission, a student shall do the following:

- Complete prerequisites and provide teacher/counselor recommendations confirming that the student possesses the maturity level needed to function effectively in an online learning environment;
- Provide information regarding the online course(s) in which the student seeks to enroll;
- Agree to adhere to District policies, procedures, and rules, including but not limited to the District’s policy on student use of the Internet; and
- Agree to adhere to the District’s attendance requirements.

Credit toward Graduation Requirements

Subject to preapproval by the school director, high school level students may earn academic credit to be applied toward graduation requirements by satisfactorily completing online courses. Colorado Connections Academy is a District high school program that allows students to earn their high school diploma entirely online.

Except for students enrolled in Colorado Connections Academy, credit to satisfy graduation requirements from an online course may be earned only in the following circumstances:

1. The course (or equivalent course) is not offered at the student's high school;
2. The high school offers the course, but the student is unable to take it due to an unavoidable scheduling conflict;
3. The course will provide dual-credits or concurrent enrollment credits that are not otherwise available; or
4. The school director, with agreement from the student's teachers and parents/guardians, determines the student requires a differentiated or accelerated learning environment.

The school must receive an official record of the student's final grade in the online course before awarding credit toward graduation. Only online courses approved by the District shall be included on student transcripts.

The District will pay the tuition for an online course taken during the academic year if the credit earned from the course will be used to satisfy the District's graduation requirements. The District will pay tuition for up to two approved online education courses per student per semester, unless the school director has approved a student's request to take additional courses to satisfy the District's graduation requirements. There may be circumstances where a student is taking an online education course, such as during the summer to make up needed credit, where the student will be responsible for the tuition payment.

Online courses taken pursuant to state law on concurrent enrollment programs shall be taken and reimbursed by the District in accordance with the District's policy on concurrent enrollment. (See IHEDA and IHEDA-R)

Expelled Students

Online education courses may be offered as a means to provide educational alternatives for expelled students. The District shall determine the amount of credit the student shall

receive toward graduation for the online courses and the amount of tuition that will be paid by the District for these courses, in accordance with state law.

Adopted October 22, 2013, by the Board of Education for Mapleton Public Schools.

LEGAL REFERENCES:

C.R.S. § 22-11-307(2.5) (*requires review of any full-time online program's alignment to the State Board of Education's quality standards for online programs*)

C.R.S. § 22-32-109(1)(t) (*board's duty to determine the educational program*)

C.R.S. § 22-32-122 (*authorizes the board to contract for educational services*)

CROSS REFERENCES:

IHCDA: Concurrent Enrollment

IKF: Graduation Requirements

JKF: Educational Alternatives for Expelled Students

JS: Student Use of the Internet and Electronic Communications

Ensuring All Students Meet Standards

Mapleton Public Schools (the “District”) is dedicated to ensuring that every Mapleton student is reading before entering fourth grade. Research is clear that three out of four children who are not reading by third grade will continue to struggle with reading through high school. Children develop at different rates and some children need more time before they are ready to read. The District has a responsibility to ensure that each child has the time he/she needs to advance and mature. Assuring that a child has the right amount of time to develop these skills while they are young is key to that child’s future academic success. The District believes that early identification of students who are not making adequate progress toward achieving standards paired with effective intervention is crucial to ensuring the success of Mapleton students.

In accordance with the District’s policy on grading and assessment systems (IKA), teachers shall assess the teaching and learning process on a continual basis. Teachers shall identify students early in the school year who are not making adequate progress toward achieving state and District academic standards and may choose to implement an individual learning plan for each such student.

The individual learning plan shall be developed by the student’s teacher(s) and other appropriate school staff with input from the student’s parent(s)/guardian(s). The student’s parent/guardian shall be asked to state in writing that they agree to support the plan, although failure of the parent/guardian to agree to participate shall not affect implementation of the plan.

The individual learning plan shall address the specific learning needs of the student. Strategies designed to address those needs may include tutoring programs, after-school programs, summer school programs, other intensive programs, and other proven strategies. Teachers are encouraged to collaborate on the development of such plans and to use a variety of strategies consistent with the student’s learning style and needs.

Students with individual learning plans shall be reassessed each term in the content areas covered by the plan.

In order to provide the services necessary to support individual learning plans, the Superintendent (or designee) shall develop tutoring programs, after-school programs, summer school programs, and other intensive programs in the content areas covered by state and District standards, when financially feasible. The Board of Education for Mapleton Public Schools (the “Board”) shall commit resources in the budget to support these programs when possible.

As determined by the school director and in accordance with applicable law, students not meeting applicable state and District academic standards may be retained, meaning that they are not promoted to the next grade level, or precluded from graduating. The procedure to retain a student in kindergarten, first, second, or third grade due to the student's significant reading deficiency shall be in accordance with the policy and regulation on early literacy and reading comprehension and applicable law. (*See*, ILBC: Literacy and Reading Comprehension, and accompanying regulation, ILBC-R)

When students are retained in the same grade level, the teacher shall evaluate the previous teaching and learning experiences of the student, including whether specific aspects of the individual learning plan were appropriate and effective. Based on this evaluation the teacher shall modify the plan to ensure that the student's needs will be met and that the student's educational experience from the previous year is not merely repeated.

Retention due to social, emotional, or physical immaturity shall be used on a very limited basis. After consulting with the student's parents/guardians, teachers, and other professional staff, and in accordance with applicable law, the school director shall determine whether it is in the best interests of the student to be retained for such reasons.

Academic Remediation Plans to Meet Higher Education Admission Guidelines

Individual learning plans may also be developed to address coursework needed to meet the Colorado Commission on Higher Education's (CCHE) admission guidelines. Parents of students who receive inadequate scores in math, writing, or reading on the ACT or pre-collegiate exam may request that the school develop such a plan for the student. The District shall develop a plan for academic remediation when requested under these circumstances.

Adopted October 22, 2013, by the Board of Education for Mapleton Public Schools.

LEGAL REFERENCES:

C.R.S. § 23-1-119.2 (*academic remediation plans to meet higher education admission guidelines*)

C.R.S. § 22-32-109(1)(hh) (*board duty to provide opportunity for student to develop a plan for academic remediation upon the request of the student's parent /guardian*)

CROSS REFERENCES:

AE: Accountability/Commitment to Accomplishment

AEA: Standards Based Education



IKE

IA: Instructional Goals and Learning Objectives

IK: Academic Achievement

IKA: Grading Assessment Systems

ILBA: District Program Assessments

ILBB: State Program Assessments

ILBC: Literacy and Reading Comprehension

ILBC-R: Regulation: Early Literacy and Reading Comprehension

Graduation Requirements

In pursuit of its mission to ensure that each student is empowered to achieve his or her dreams, Mapleton Public Schools (the “District”) has established the following graduation requirements.

Mapleton students, parents, and staff must work together to ensure graduation requirements are met. Teachers, post-secondary coaches, and administrators shall guide students and inform parents in order to ensure that students are aware of graduation requirements and their status toward meeting these requirements.

The following criteria shall entitle a student to a high school diploma from Mapleton Public Schools:

- Achievement in academic content standards as demonstrated by mastery of the curriculum which may include, but is not limited to, daily classroom assignments, the Colorado Student Assessment Program, the District assessment program, classroom assessments, and student participation in, and completion of, assigned projects.
- Successful completion of 22 credits in grades nine through twelve in the prescribed categories listed below (District requirements) in addition to successful completion of all school-specific requirements.
- Completion of the requirements and goals as listed on a student’s Individual Education Plan (IEP) which may include modified content standards.

State and District Content Standards

All students must meet or exceed state and District academic content standards prior to becoming eligible to graduate. A student with an Individualized Education Program (IEP) is eligible to graduate once the requirements and goals on their IEP are complete, which may include modified academic content standards.

Graduation from high school is a culminating event that results from the foundations built at the elementary and middle levels. Graduation is a collaborative effort among levels in a student’s public school career. Each level of school and each staff member or parent/guardian who instructs or counsels a student shares responsibility for the ultimate ability of that student to demonstrate proficiency in the content standards and to meet the expectations for graduation.

Units of Credit Needed

A total of 22 credits earned during high school are required for graduation. A credit is defined as the amount of credit given for the successful completion of a course which meets

five days per week for a minimum of 40 minutes daily for at least 36 weeks, or the equivalent.

Successful completion means that the student obtained a passing grade for the course, which is the equivalent of a “C-” or better. Students may also be permitted to receive course credit for demonstrating proficiency in a subject area equivalent to that shown by successful completion of the course. Proficiency may be demonstrated through receiving a “C-” or better in a college course in the same subject, or through a presentation of evidence consistent with District approved rubrics demonstrating course-level equivalent knowledge and skills. In order to receive course credit based on demonstrated proficiency rather than course completion must be approved by the Superintendent (or designee).

A student may pursue coursework in one or more content areas beyond the minimum requirements, insofar as school scheduling and resources permit. Students may request to transfer credit earned through alternative means such as college coursework, correspondence courses, armed services credit, adult education, independent study, and internships to count toward high school graduation from Mapleton. These requests will be approved on an individual basis.

In rare instances, the Superintendent may approve a waiver of a specific requirement. The waiver request will be approved or denied based on the rationale provided for such waiver.

District-Wide Coursework Requirements

The following District-wide graduation requirements provide a uniform framework for successful completion of a college preparatory curriculum and have been developed to ensure that every Mapleton student is prepared to pursue college or other post-secondary education program of his or her choice. All Mapleton graduates must satisfy the following coursework requirements to be eligible for graduation:

Subject Area	Credits Required	Specific Courses
English	4	
Mathematics	4	All 4 credits must be earned in Algebra 1 and higher
Natural/Physical Science	4	At least 2 credits must be lab-based
Social Studies	3	At least .5 credit must be in Civics/Government and at least 1 credit must be in U.S. or World

		History
Foreign Languages	1	
Physical Education	1	Must receive at least .5 credit in Health and .5 credit in Physical Education
Academic Electives	4.5	Financial Literacy – required course Must receive at least .5 credit in art and .5 credit in technology. The remaining credits may be earned in any academic area listed, or AFJROTC, foreign languages, computer science, art, music, or drama. Also acceptable are college credits earned based on concurrent enrollment programs, or International Baccalaureate courses.
Capstone	.5	Includes an independent research project, a community service experience, or an individual career and academic portfolio.
Total	22	

School-Specific Requirements

Mapleton Public Schools offers unique learning experiences for its students and each school provides its own learning model and environment. Accordingly, each high school requires students to complete school-specific academic experiences that reflect the focus of that specific school. This provides a unique mix of approaches of equal rigor for students to demonstrate essential skills and knowledge for life after graduation. To be eligible for graduation, all students must complete the school-specific graduation requirements in addition to the District-wide graduation requirements.

Credit from Other Institutions and Home-Based Programs

All students entering from outside the District must meet the District graduation requirements. The school director shall determine whether credit toward graduation requirements shall be granted for courses taken outside the District. Students who are currently enrolled in the District who wish to obtain credit from outside institutions or through online programs must have prior approval from the school director.

The District shall accept the transcripts from a home-based educational program. In order to determine whether the courses and grades earned are consistent with District requirements and academic standards, the District shall require submission of the student's work or other proof of academic performance for each course for which credit toward graduation is sought. In addition, the District may administer testing to the student to verify the accuracy of the student's transcripts. The District may reject any transcripts that cannot be verified through such testing.

Class Rankings and Grade Point Averages

Graduating seniors shall be ranked within the graduating class for each high school upon the basis of grade-point averages for the four-year program, excluding the last semester of the senior year.

Grades for regular classes will be given the following values: A=4, B=3, C=2.

Grades for college level classes will be given the following values: A=5, B=3.75, C=2.5, D=1.25.

After a course has been passed, no future grade earned in the same course shall be used to determine class rank or grade point average.

The student with the highest-class rank will be valedictorian. When more than one student holds the numerical one rank, all students holding the rank will be declared co-valedictorians.

When transcripts of transfer students show grades such as pass or satisfactory, such grades shall not be counted in determining class rank or grade point average. Students entering from home-based education programs must submit student work or other proof of academic performance for each course for which credit toward class ranking or grade point average is sought.

Independent Study

Independent study, work experience, and experienced-based programs approved in advance by the District Learning Services Department may be taken for high school credit. Students must submit a request for approval that includes a summary of the educational objectives to be achieved and must be monitored by a faculty member.

Student Course Load

The course load for freshmen, sophomores, juniors, and seniors shall be a minimum of 6 credits per school year. Students who wish to take fewer credits in any given school year must obtain advance permission from the school director.

Years of Attendance

Mapleton Public Schools believes that most students benefit from experiencing four years of high school and accordingly, District high school programs are designed to take four years to complete. The District provides programs that allow students to earn college credit while in high school, and students needing more of a challenge are encouraged to take advantage of those opportunities rather than graduating early. The District recognizes, however, that in some circumstances it may be appropriate for a student to graduate early. The Superintendent may authorize early graduation for a student requesting it as long as the student has met all graduation requirements.

Adopted October 22, 2013, by the Board of Education for Mapleton Public Schools.

LEGAL REFERENCES:

C.R.S. § 22-1-104 (*teaching history, culture and civil government*)

C.R.S. § 22-32-109(1)(kk) (*board to establish graduation requirements applicable to students enrolling in 9th grade beginning in the 2012-13 school year*)

C.R.S. § 22-32-132 (*discretion to award diploma to honorably discharged veterans*)

C.R.S. § 22-33-104.5 (*home-based education law*)

CROSS REFERENCES:

AE: Accountability/Commitment to Accomplishment

AEA: Standards Based Education

IA: Instructional Goals and Learning Objectives

IHA: Basic Instructional Program

IHAC: History and Civil Government Education

IHBG: Home Schooling

IHCDA: Concurrent Enrollment

IK: Academic Achievement

ILBA: District Program Assessments

ILBB: State Program Assessments

ILBC: Literacy and Reading Comprehension Assessments

Early Literacy and Reading Comprehension (Colorado READ Act)

Mapleton Public Schools (the “District”) believes that literacy and reading comprehension are the skills most closely associated with success in school. In accordance with this philosophy and Colorado law, the District shall provide students enrolled in kindergarten, first, second, and third grades with instructional programming and interventions to enable these students, to the greatest extent possible, to achieve reading competency and attain the skills necessary to achieve the Board’s and state’s academic achievement goals.

Assessments and READ Plans

In accordance with the Colorado Reading to Ensure Academic Development Act (READ Act) and applicable State Board of Education rules, the District shall assess the reading readiness level of every kindergarten student and the literacy and reading comprehension level of every student in first, second, and third grade. If the assessment indicates that the student has a significant reading deficiency, a READ plan shall be developed for the student in accordance with this policy’s accompanying regulation, ILBC-R.

Student Retention Due to Student’s Significant Reading Deficiency

The District can retain a student due to the student’s significant reading deficiency. The decision to retain a student due to the student’s significant reading deficiency shall be made by the school director, in accordance with applicable law and in consultation with the student’s parent/guardian, the student’s teachers, and other appropriate school personnel.

The meeting to discuss the possible retention of a student with a significant reading deficiency and the notice required by the READ Act are addressed in this policy’s accompanying regulation, ILBC-R.

Beginning in the 2016-17 school year, if a decision is made to promote a student to fourth grade even though the student continues to be identified as a student with a significant reading deficiency, the Superintendent (or designee) shall make the final decision regarding whether the student is promoted or retained.

Reporting

The District shall annually report to the Colorado Department of Education (CDE) the state-assigned student identifier for each student enrolled in the District who has a READ plan. Other information required by the READ Act and applicable State Board of Education rules shall also be reported to CDE.

The District shall also use the reported student data to develop and implement District and school improvement plans in accordance with the Education Accountability Act of 2009 and applicable State Board of Education rules.

Adopted October 22, 2013, by the Board of Education for Mapleton Public Schools.

LEGAL REFERENCES:

C.R.S. § 22-7-1201 *et seq.* (Colorado Reading to Ensure Academic Development (READ) Act)

C.R.S. § 22-11-101 *et seq.* (Education Accountability Act of 2009)

1 CCR 301-1, Rules 2202-R-1.00 *et seq.* (State Board of Education rules for the Administration of the Accreditation of School Districts)

1 CCR 301-92, Rules 2202-R-1.00 *et seq.* (State Board of Education rules for the Administration of the Colorado Reading to Ensure Academic Development (READ) Act)

CROSS REFERENCES:

AE: Accountability/Commitment to Accomplishment

AED: Accreditation

IK: Academic Achievement

IKE: Ensuring All Students Meet Standards

Memo

TO: Charlotte Ciano, Superintendent
FROM: Karla Allenbach, Executive Director of Learning Services
DATE: October 17, 2013

Policy: Nondiscrimination/Equal Opportunity, Policy AC
Report Type: Decision Making
SUBJECT: AMERICAN EDUCATION WEEK

Policy Wording: Mapleton Public Schools is committed to providing a safe learning work environment where all members of the school community are treated with dignity and respect.

Report: The administration would like to recommend that the Board of Education support the week of November 18-22, 2013, as the annual observance of American Education Week.

WHEREAS, The National Education Association's 92nd annual American Education Week gives us an opportunity to celebrate public education and honor individuals who are making a difference in ensuring every child receives a quality education. Public schools are the backbone of our democracy, providing young people with the tools to maintain our nation's precious values of freedom, civility, and equality; and

WHEREAS, the NEA tagline, *Great Public Schools: A Basic Right and Our Responsibility*, reflects the Association's calling upon America to provide students with quality public schools so that they can grow, prosper, and achieve in the 21st century. By equipping young Americans with both practical skills and broader intellectual abilities, schools give them hope for, and access to, a productive future; and

WHEREAS, education employees, be they custodians or teachers, bus drivers or librarians, work tirelessly to serve our children and communities with care and professionalism; and

WHEREAS, schools are community linchpins, bringing together adults and children, educators and volunteers, business leaders and elected officials in a common enterprise;

NOW THEREFORE, The Board of Education of Mapleton Public Schools does hereby proclaim November 18-22, 2013, as American Education Week.

Memo

TO: Charlotte Ciano, Superintendent
FROM: Karla Allenbach, Executive Director of Learning Services
DATE: October 17, 2013

Policy: Student Travel, Policy JJH
Report Type: Decision Making
SUBJECT: North Valley School for Young Adults SOS Trip

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

Decision Requested: Approval of an overnight ski/snowboard trip for students attending the North Valley School for Young Adults.

Report:

Participants: Chris Byrd, Director of North Valley is requesting approval for 40 students and five staff members to participate in a multi-day ski/snowboard trip sponsored in part by Snowboard Outreach Society (SOS).

Destination: The group will spend one night at the Frisco Community Center, in Frisco, Colorado. Students will be provided with sleeping bags and bedding materials from home or the community center. Skiing/snowboarding will take place at the Keystone Ski Resort.

Duration: The trip will occur over two days and one night. The group will leave at 6:00 a.m. on the morning of March 3, 2014, and return at approximately 5:00 p.m. on the evening of March 4, 2014.

Purpose: Building a climate and culture that is based on genuine relationships, respect, integrity and personal accountability is the foundation of North Valley's mission. SOS is a non-profit organization that uses an adventure program to teach students the character traits of courage, discipline, integrity, wisdom and compassion while learning how to ski or snowboard. These character traits directly align and support the mission of the North Valley community and will provide students with the opportunity to build positive character while learning a new skill. Additionally, this trip will provide an opportunity for students to build positive peer relationships to enhance their level of engagement in school.

Activities: This experience offers a unique opportunity for students who are interested in skiing/snowboarding but don't have the resources to learn on their own. Students will ski with professional instructors or with "sherpas" who are young adult graduates of the SOS University program. Students and staff will prepare breakfasts and dinners together at the community center. Lunch breaks will be taken at the ski area.

Transportation and Contingency Planning: Appropriate District transportation will be utilized to take the group to and from Summit County. Students and staff will then utilize public

shuttle buses to move between the community center and the ski area. One staff member who is District approved to transport students will have a car available to use in the case of any unforeseen need. Chaperones will ensure that sufficient food and water is available to accommodate any unanticipated delay getting home due to weather.

Cost and Source of Funding: Snowboard Outreach Society will provide participants with two days of professional instruction, equipment rental, lift tickets and clothing, for a fee of \$25.00 per student (approximately \$2,000) total. Lodging at the Frisco Community Center for the one night stay has been arranged at no cost. The food, District transportation, and SOS fee will be paid from the North Valley budget.

Memo

TO: Charlotte Ciano, Superintendent
FROM: Shae Martinez, Director of Business Services
DATE: October 22, 2013

POLICY: Financial Administration, Policy DAB
REPORT TYPE: Decision Making
SUBJECT: Tax Anticipation Note for FY 2014

Policy Wording: With respect to the actual, ongoing financial condition and activities of the District, the Superintendent shall not cause or allow fiscal jeopardy or a material deviation from the annual budget or any board policies adopted by the Board of Education, or any fiscal condition that is inconsistent with achieving the District's objectives.

Policy Interpretation: This policy is interpreted as requiring District administration to seek Board approval for acquisition of a tax-anticipation note with repayment due within the current fiscal year.

Decision Requested: District administration is recommending approval of this tax-anticipation note for FY 2014.

Report: Each year, the District reviews its cash-flow projections to determine if there will be enough cash on hand in every month to meet the needs of our payroll and expenditure accounts. Because the District receives roughly 40% of its General Fund revenue through property taxes in the months of March, April, and May, by January it is possible for the District to run low on cash until the next tax collection cycle starts in March. Current analysis has determined this will once again be the case.

To address this problem, the District is recommending a tax-anticipation note (TAN) to the Board of Education. A TAN is a short-term loan (i.e. a loan that must be repaid within the fiscal year). This loan provides the cash necessary to carry the District through the months of January and February, until the tax revenues arrive in March. Before June 30, the loan is repaid.

The principal amount of the TAN is \$2,000,000. The interest rate secured through Wells Fargo will be no more than 1.11% per year. The actual rate will depend on the rates in effect at the closing date on October 24, 2013.

The attached resolution provides further detail for the Board's consideration. The agreement has been reviewed and approved by District counsel, Caplan and Earnest. District administration recommends approval of this tax-anticipation note for FY 2014.

RESOLUTION

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION OF ADAMS COUNTY SCHOOL DISTRICT NO. 1, IN DENVER, COLORADO:

Section 1. Definitions. The terms defined in this section shall have the designated meanings for all purposes of this resolution and of any amendatory or supplemental resolution, except where the context by clear implication requires otherwise.

“Act” means the Tax Anticipation Note Act, part 1 of article 15 of title 29, C.R.S., or any successor thereto.

“Authorized Denominations” means the amount of \$250,000 and integral multiples of \$5,000 in excess thereof.

“Board” means Board of Education of Adams County School District No. 1, Denver, Colorado.

“County” means Adams County, Colorado.

“C.R.S.” means the Colorado Revised Statutes, as amended and supplemented as of the date hereof.

“Current Fiscal Year” means the fiscal year of the District commencing July 1, 2013 and ending June 30, 2014.

“Default Rate” means the Prime Rate plus 4.00% per annum.

“Delegated Authority” has the meaning set forth in Section 4 hereof.

“Determination of Taxability” means a final decree or judgment of any federal court or a final action of the Internal Revenue Service determining that interest paid or payable on the Notes is or was includable in the gross income or alternative minimum tax of an Owner of the Notes for federal income tax purposes under the IRC. However, no such decree or action will be considered final for this purpose unless the District has been given written notice and, if it is so desired and is legally allowed, have been afforded the opportunity to contest the same, either directly or in the name of any Owners and until conclusion of any appellate review, if sought.

“District” means Adams County School District No. 1, in Denver, Colorado.

“Interest Rate” means the interest rate as set forth on the Notes.

“Investor Letter” means a letter in substantially the form set forth in Exhibit B attached hereto.

“IRC” means the Internal Revenue Code of 1986, as amended.

“Maturity Date” means June 15, 2014.

"Note Purchase Agreement" means the Note Purchase Agreement between the District and Wells Fargo Bank, National Association, to be executed by the Superintendent.

"Notes" means the District's Tax Anticipation Notes, Series 2013, issued under this resolution in the aggregate principal amount of \$2,025,062.66.

"Owners" means the registered owners of the Notes, as shown on the registration books of the District.

"Paying Agent" means the Superintendent or her successors and assigns, acting as registrar and paying agent for the Notes.

"Prime Rate" means, for any day, the rate of interest per annum announced from time to time by the Purchaser in its sole discretion as its prime rate. The Prime Rate shall change on the day on which such a change is announced by the Purchaser. The Prime Rate is not necessarily announced to the public or the lowest rate charged to any corporate customer by the Purchaser.

"Purchaser" means Wells Fargo Bank, National Association and its successor and assigns.

"Sale Certificate" means a certificate executed by the Superintendent pursuant to the Delegated Authority, dated on or before the date of delivery of the Notes, setting forth the rate of interest on the Notes, the maturity date of the Notes and the principal amount of the Notes, all subject to parameters and restrictions contained in this resolution.

"State" means the State of Colorado.

"Superintendent" means the Superintendent of the District.

"Supplemental Act" means the Supplemental Public Securities Act, constituting Title 11, Article 57, Part 2, C.R.S.

"Taxable Rate" means the Interest Rate multiplied by 1.54 plus any other expenses incurred by the Owner as a result of the Determination of Taxability.

"Tax Collections Account" means the special account within the District's General Fund created pursuant to Section 11 of this resolution.

Section 2. Recitals.

A. The District is a public corporation duly organized and existing under the Constitution and laws of the State.

B. The members of the Board have been duly elected and qualified.

C. The Board has determined that it will not receive general ad valorem property taxes on a timely basis to pay the District's projected budgeted expenses for the Current Fiscal Year and expects the District to incur a cash flow deficit until such taxes are collected.

D. The District anticipates receiving revenues from general ad valorem property taxes heretofore levied during the Current Fiscal Year which have not been credited to date.

E. The District is authorized pursuant to the Act to issue tax anticipation notes in an amount not to exceed seventy-five percent (75%) of all general ad valorem property taxes estimated to be received by the District during the Current Fiscal Year, as shown by its then current budget.

F. The Board has determined, and hereby determines, that it is necessary and in the best interests of the District that the District issue its Notes for the purpose of paying its projected budgeted expenses.

G. The aggregate principal amount of the Notes will not exceed 75% of all the District's estimated Current Fiscal Year general ad valorem property tax revenues, as shown by the District's current budget for the Current Fiscal Year.

H. The proceeds of the Notes shall be applied to the payment of duly budgeted and appropriated current expenses of the District for the Current Fiscal Year.

I. The Notes shall be paid from general ad valorem property tax revenues or investment proceeds thereon, anticipated to accrue during the Current Fiscal Year, or the proceeds of the Notes as hereinafter provided.

J. There is on file in the District offices the proposed form of the Note Purchase Agreement.

Section 3. Ratification. All action (not inconsistent with the provisions of this resolution or the Act) heretofore taken by the Board and the officers of the District, directed toward the issuance and sale of the Notes for the purposes stated in the recitals, is ratified, approved and confirmed.

Section 4. Note Authorization, Delegation, and Note Details. By virtue of and pursuant to the Constitution of the State, the provisions of the Act, the Supplemental Act, and all other laws of the State thereunto enabling, the Board hereby authorizes the issuance by the District of its Tax Anticipation Notes, Series 2013, to provide funds with which to pay in a timely manner the District's duly budgeted and appropriated expenses for the Current Fiscal Year.

Section 11-57-204 of the Supplemental Act provides that a public entity, including the District, may elect in an act of issuance to apply all or any of the provisions of the Supplemental Act. The Board hereby elects to apply all of the Supplemental Act to the Notes. Pursuant to Section 11-57-205 of the Supplemental Act, the Board hereby delegates to the Superintendent the authority to sign the Note Purchase Agreement, as well as the authority to make the following determinations in relation to the Notes, subject to the parameters and restrictions contained in this resolution (collectively, the authority to sign the Note Purchase Agreement and the authority to make the following determinations shall be referred to herein as the "Delegated Authority")

A. the rates of interest on the Notes;

- B. the maturity date on the Notes; and
- C. the principal amount of the Notes.

The Notes shall be issued in the principal amount, mature, and bear interest payable to the Owners from their date to maturity, all as provided in the Sale Certificate, subject to the following restrictions: (i) the Notes shall be issued in a principal amount not in excess of \$2,025,062.66; (ii) the Notes shall not mature later than June 15, 2014; and (iii) the Notes shall not bear interest at a rate exceeding 1.1100% per annum. The Notes shall be numbered in such manner as determined by the Paying Agent. The Notes shall be in fully registered form without interest coupons, in the Authorized Denominations. Interest on the Notes shall be computed on the basis of a 360-day year of twelve 30-day months.

The Notes shall not be subject to redemption in whole or in part at any time prior to maturity.

Both principal of and interest on the Notes shall be payable to the Owners thereof as shown on the registration books kept by the Paying Agent, in immediately available funds upon presentation and surrender of the Notes, at maturity, without deduction for exchange and collection charges, at the principal operations office of the Paying Agent. If any Note shall not be paid upon such presentation at or after maturity, the Note shall thereafter continue to accrue interest at the Default Rate until the principal thereof is paid in full. All payments shall be made in lawful money of the United States of America.

Section 5. Nature of Obligations. The Notes shall be payable solely from (i) the general ad valorem property taxes which have been levied by the County for collection in the Current Fiscal Year and are received by the District after the date of issuance of the Notes, except for general ad valorem property taxes which have been levied for the retirement of existing District indebtedness, (ii) investment income on amounts held to the credit of the Tax Anticipation Note Account and (iii) proceeds of the Notes to the extent not required to pay duly budgeted current expenses. The Notes do not constitute a debt or indebtedness or multiple fiscal year financial obligation of the State within the meaning of any applicable provision of the constitution or statutes of the State. The Notes shall be delivered in physical form and will not be subject to book-entry system.

Section 6. Execution of Notes. Each Note shall be executed by the President of the Board and shall be attested by the Secretary of the Board. Such signatures may be either manual or by facsimile. There shall be affixed on each Note an impression of the seal of the District or a facsimile thereof. Any Note bearing the manual or facsimile signatures of the officers in office at the time of the authorization thereof shall be valid and binding obligations of the District, notwithstanding that before the delivery thereof and payment therefor, any or all of the persons whose manual or facsimile signatures appear thereon shall have ceased to fill their respective offices. The President and Secretary, by the execution of a signature certificate pertaining to the Notes, each may adopt as and for his or her own signature the signature of his or her predecessor in office in the event that such signature appears upon any of the Notes or certificates pertaining thereto.

No Note shall be valid or obligatory for any purpose unless the certificate of

authentication, substantially in the form hereinafter provided, has been duly manually executed by the Paying Agent. The Paying Agent's certificate of authentication shall be deemed to have been duly executed by it if manually signed by the Paying Agent. By authenticating any of the Notes initially delivered pursuant to this resolution, the Paying Agent shall be deemed to have assented to the provisions of this resolution.

Section 7. Registration, Transfer and Exchange of Notes.

A. Books for the registration, transfer and exchange of the Notes shall be kept by the Paying Agent. Upon the surrender for transfer of any Notes to the Paying Agent, duly endorsed for transfer or accompanied by an assignment duly executed by the Owner or his attorney duly authorized in writing, the Paying Agent shall authenticate and deliver in the name of the transferee or transferees a new Note or Notes of a like aggregate principal amount, bearing a number or numbers not previously assigned. Notes may be exchanged at the Paying Agent for an equal aggregate principal amount of Notes of the same maturity of other Authorized Denominations. The Paying Agent shall authenticate and deliver a Note or Notes which the Owner making the exchange is entitled to receive, bearing a number or numbers not previously assigned.

B. The transfer of the Note is limited to: (i) an affiliate of the Purchaser, (ii) a trust or custodial arrangement established by the Purchaser or one of its affiliates, the owners of any beneficial interests in which are limited to "qualified institutional buyers" as defined in Rule 144A promulgated under the Securities Act of 1933, as amended; or (iii) a qualified institutional buyer that is a commercial lender with capital and surplus of \$5,000,000,000 or more and which has executed an investor letter in the form of Exhibit B hereto.

C. The Purchaser hereby agrees that in the event the Purchaser transfers the Note: (i) any transfer of the Note must be in compliance with the securities laws of the United States of America in Authorized Denominations; (ii) subsequent purchasers shall deliver investor letters to the District substantially in the form of Exhibit B hereto; and (iii) the Note may not be transferred if the principal amount Outstanding is less than \$250,000 without the prior written consent of the District."

The Paying Agent shall not be required to transfer or exchange all or a portion of any Note during the period beginning at the opening of business fifteen days next preceding the Maturity Date.

D. The person in whose name any Note shall be registered, on the registration books kept by the Paying Agent, shall be deemed and regarded as the absolute Owner thereof for the purpose of making payment thereof and for all other purposes; and payment of or on account of either principal or interest on any Note shall be made only to or upon the written order of the Owner thereof or his legal representative, but such registration may be changed upon transfer of such Note in the manner and subject to the conditions and limitations provided herein. All such payments shall be valid and effectual to discharge the liability of the District upon such Note to the extent of the sum or sums so paid.

E. If any Note shall be lost, stolen, destroyed or mutilated, the Paying Agent shall, upon receipt of such evidence, information or indemnity relating thereto as the District and the

Paying Agent may reasonably require, authenticate and deliver a replacement Note of a like aggregate principal amount and of the same maturity, bearing a number or numbers not previously assigned. If such lost, stolen, destroyed or mutilated Note shall have matured or is about to become due and payable, the District may pay such Note in lieu of replacement.

F. The officers of the District are authorized to deliver to the Paying Agent fully executed but unauthenticated Notes in such quantities as may be convenient to be held in custody by the Paying Agent pending use as herein provided.

G. Whenever any Note shall be surrendered to the Paying Agent upon payment thereof, or to the Paying Agent for transfer, exchange or replacement as provided herein, such Note shall be promptly canceled by the Paying Agent, and counterparts of a certificate of such cancellation shall be furnished by the Paying Agent to the District.

Section 8. Negotiability of Notes. The Notes shall have all the qualities of negotiable paper, except as otherwise provided in this resolution, and the Owner or Owners thereof shall possess all rights enjoyed by holders of negotiable instruments under the provisions of the Colorado Uniform Commercial Code - Investment Securities.

Section 9. Form of Notes. The Notes shall be in substantially the following form with such changes as may be approved by the President of the Board or his designee and may be printed, typewritten, or otherwise reproduced:

(Form of Note)

THIS NOTE MAY ONLY BE TRANSFERRED BY THE REGISTERED OWNER HEREOF SOLELY TO: (A) AN AFFILIATE OF THE PURCHASER; (B) A TRUST OR OTHER CUSTODIAL ARRANGEMENT ESTABLISHED BY THE PURCHASER OR ONE OF ITS AFFILIATES, THE OWNERS OF ANY BENEFICIAL INTERESTS IN WHICH ARE LIMITED TO "QUALIFIED INSTITUTIONAL BUYERS" AS DEFINED IN RULE 144A PROMULGATED UNDER THE SECURITIES ACT OF 1933, AS AMENDED; OR (C) A QUALIFIED INSTITUTIONAL BUYER THAT IS A COMMERCIAL LENDER WITH CAPITAL AND SURPLUS OF \$5,000,000,000 OR MORE AND WHICH HAS EXECUTED AN INVESTOR LETTER IN THE FORM OF EXHIBIT B TO THE NOTE RESOLUTION. IN ADDITION, ANY TRANSFER OF THE NOTE MUST BE IN COMPLIANCE WITH THE SECURITIES LAWS OF THE UNITED STATES OF AMERICA IN MINIMUM DENOMINATIONS OF \$250,000. THIS NOTE MAY NOT BE TRANSFERRED IF THE PRINCIPAL AMOUNT OUTSTANDING IS LESS THAN \$250,000 WITHOUT THE PRIOR WRITTEN CONSENT OF THE DISTRICT.

UNITED STATES OF AMERICA

STATE OF COLORADO

ADAMS COUNTY SCHOOL DISTRICT NO. 1, IN DENVER, COLORADO

TAX ANTICIPATION NOTE

SERIES 2013

No. R-1

\$2,025,062.66

Interest Rate

Maturity Date

Date of Original Delivery

1.11%

June 15, 2014

October 24, 2013

REGISTERED OWNER: WELLS FARGO BANK, NATIONAL ASSOCIATION

PRINCIPAL AMOUNT: TWO MILLION TWENTY-FIVE THOUSAND SIXTY-TWO DOLLARS AND 66/100 -----

Adams County School District No. 1 in Denver, Colorado (the "District"), for value received, hereby promises to pay, upon presentation and surrender of this Note, to the Registered Owner hereof, solely from the sources described herein on the Maturity Date specified above, the Principal Amount specified above with interest hereon from the Date of Original Delivery until the Maturity Date specified above at the Interest Rate per annum specified above. Interest shall be computed on the basis of a 360-day year of twelve 30-day months. Such principal and interest is payable in immediately available funds upon presentation and surrender of this Note at its maturity at the principal office of the Superintendent of the District (the "Paying Agent"). If,

upon presentation at or after maturity, payment of this Note is not made as herein provided, interest thereon shall continue to accrue at the Default Rate until the principal hereof is paid in full. This Note is one of an authorized series issued in authorized denominations pursuant to a resolution of the Board of Education of the District (the "Board") adopted on October 22, 2013 (the "Note Resolution"). This Note bears interest, matures, is payable, and is transferable as provided in the Note Resolution and a Sale Certificate executed by the Superintendent of the District prior to the delivery of the Notes. This Note is not subject to redemption in whole or in part at any time prior to the Maturity Date. To the extent not defined herein, terms used in this Note shall have the same meanings as set forth in the Note Resolution. Reference is made to the Note Resolution and to all resolutions supplemental thereto, with respect to the nature and extent of the security for the Notes, rights, duties and obligations of the District, the rights of the Owners of the Notes, the rights, duties and obligations of the Paying Agent, and to all the provisions of which the Owner hereof by the acceptance of this Note assents.

This Note is one of a series in the aggregate principal amount of all of like designation, tenor, date, interest rate and maturity, authorized and issued pursuant to part 1 of article 15 of title 29, Colorado Revised Statutes and the Note Resolution, for the purpose of paying on a timely basis duly budgeted and appropriated current expenses of the District. This Note is also issued pursuant to portions of Title 11, Article 57, Part 2, C.R.S. (the "Supplemental Act"). Pursuant to Section 11-57-210 of the Supplemental Act, this recital shall be conclusive evidence of the validity and regularity of the issuance of the Notes after their delivery for value. This Note shall be delivered to the Owners via physical delivery and shall not be subject to the book-entry system.

The District has established a special fund to be known as the Tax Anticipation Note Principal and Interest Redemption Fund (the "Tax Collections Account") which is segregated from all other moneys and accounts of the District and is irrevocably (but not exclusively) pledged to the payment of the principal of and interest on the Notes. The Owners of the Notes are secured equally and ratably by a first (but not necessarily exclusive) lien on the Tax Collections Account and the revenues required to be deposited therein. The District has covenanted to deposit to the Tax Collections Account, until such time as the amount on deposit in the Tax Collections Account is sufficient to pay when due the principal of and interest on the Notes, all general ad valorem property taxes which have been levied by the County for collection in the fiscal year 2013-2014 and which are received after the date of issuance of the Notes (except for general ad valorem property taxes which have been levied for the retirement of existing District indebtedness), income on amounts held to the credit of the Tax Collections Account, and proceeds of the Notes to the extent not required to pay duly budgeted current expenses. The Notes do not constitute a debt or indebtedness or multiple fiscal year financial obligation of the State of Colorado within the meaning of any provision of the Constitution or statutes of the State of Colorado.

The District hereby designates this Note to be "qualified tax-exempt obligations" for purposes of Section 265(b)(3) of the IRC. The District hereby certifies that the reasonably anticipated amount of qualified tax-exempt obligations which will be issued by the District during its fiscal year does not exceed \$10,000,000.00.

It is hereby certified, recited and warranted that all the requirements of law have been fully complied with by the proper officers of the District in the issuance of this Note and that it is

issued pursuant to and in strict conformity with the Constitution and laws of the State of Colorado, including the Act and the Supplemental Act.

IN WITNESS WHEREOF, the Board of Education of the District has caused this Note to be signed and executed on behalf of the District by the manual or facsimile signature of the President of the Board and to be attested by the manual or facsimile signature of the Secretary of the Board, and has caused a manual or facsimile impression of the seal of the District to be affixed hereto, all as of the Date of Original Delivery.

President, Board of Education of
Adams County School District No. 1

(SEAL)

Attest:

Secretary, Board of Education of
Adams County School District No. 1

(End of Form of Note)

(Form of Paying Agent's Certificate of Authentication)

Date of authentication and registration: _____

This is one of the Notes described in the within-mentioned resolution, and this Note has been duly registered on the registration books kept by the undersigned as registrar for such Notes.

By: _____
Superintendent of the District,
Adams County School District No. 1

(End of Form of Paying Agent's Certificate of Authentication)

(Form of Assignment)

For value received, the undersigned hereby sells, assigns and transfers unto _____ the within Note and hereby irrevocably constitutes and appoints _____ attorney, to transfer the same on the books of the Paying Agent, with full power of substitution in the premises.

Dated: _____

Signature Guaranteed:

Address of Transferee:

Social Security or other tax identification number of transferee:

NOTE: The signature to this Assignment must correspond with the name as written on the face of the within Note in every particular, without alteration or enlargement or any change whatsoever.

EXCHANGE OR TRANSFER FEES MAY BE CHARGED

(End of Form of Assignment)

Section 10. Delivery; Use of Proceeds. When the Notes have been duly executed, the officers of the District shall deliver them to the original purchasers on receipt of the agreed purchase price. The funds realized from the sale of the Notes shall be applied solely to the purposes herein provided. The purchasers of the Notes shall not be responsible for the application or disposition by the District or its officers of any of the funds derived from the sale of the Notes.

Section 11. Tax Collections Account. There is hereby established a special fund of the District to be designated as the "Tax Anticipation Note Principal and Interest Redemption Fund" (the "Tax Collections Account"). The Tax Collections Account shall be segregated from all other moneys or accounts of the District and be and hereby is irrevocably (but not exclusively) pledged to the payment of the principal of and interest on the Notes. The District hereby creates a lien on the Tax Collections Account in favor of the Owners of the Notes which shall be equally and ratably secured by such first (but not necessarily exclusive) lien on the Tax Collections Account and the revenues required to be deposited therein. Moneys held in the Tax Collections Account are not available for the payment of other District expenditures.

After the delivery of the Notes, the District covenants to deposit to the credit of the Tax Collections Account, until such time as the amount on deposit in the Tax Collections Account is sufficient to pay when due the principal of and interest on the Notes, the following: (i) upon receipt, all general ad valorem property taxes levied by the County for collection in the Current Fiscal Year which are received after the date of issuance of the Notes, except general ad valorem property taxes levied for the retirement of existing District indebtedness, (ii) income on amounts held to the credit of the Tax Collections Account, and (iii) proceeds of the Notes to the extent not required to pay duly budgeted current expenses.

Amounts on deposit to the credit of the Tax Collections Account may be invested by the District in any securities or obligations eligible for investment of District funds, maturing or redeemable at the option of the District at least one business day prior to the Maturity Date. Such investments shall be deemed at all times to be part of the Tax Collections Account, but may from time to time be sold or otherwise converted into cash, whereupon the proceeds derived from such sale or conversion shall be credited to the Tax Collections Account. Any interest accruing on and any profit realized from such investment shall be credited to the Tax Collections Account. The District shall verify the amount on hand in the Tax Collections Account and the place and manner of investments of said Fund within five days of receipt of a written request from the Paying Agent requesting such information.

Section 12. Covenants of District. The District hereby covenants for the benefit of the Owners from time to time of the Notes as follows:

- A. The proceeds of the Notes shall be applied to lawful purposes of the District.
- B. The District shall expend the Notes proceeds only to pay duly budgeted and appropriated current District expenses for the Current Fiscal Year.
- C. The District shall not modify its budget or appropriation measures in effect at the time the Notes are issued, nor engage in any funds transfers or interfund borrowing, in such a manner as to adversely affect the security of or payment for the Notes.

D. The District shall promptly take any budget or appropriation action which may be necessary to effectuate payment of the principal of and interest on the Notes.

E. The District shall promptly take such action as may be necessary or appropriate to collect and enforce the payment of general ad valorem property taxes levied for the Current Fiscal Year.

F. So long as any Note is outstanding, the District may issue additional notes payable from the Tax Collections Account and the revenues required to be deposited therein provided that (i) the aggregate principal amount of tax anticipation notes issued in the Current Fiscal Year (which shall include the Notes and any additional notes) shall not exceed 75% of all general ad valorem property taxes estimated to be received by the District, as shown by the District's then current budget for the Current Fiscal Year; (ii) the lien of such additional notes on the Tax Collections Account and the revenues required to be deposited therein shall not be superior to the lien of the Notes; and (iii) the maturity date of such additional notes shall be June 15, 2014 or later.

G. If any Note remains outstanding after June 30, 2014, the District shall, in accordance with and to the extent permitted by applicable law:

(1) Authorize and offer for sale refunding obligations secured by a pledge of all available revenues and/or other legally available security; and/or

(2) Obtain funds from any and all other legally available sources, to provide funds to retire as soon as reasonably possible the Notes which remain outstanding.

H. The District shall not breach any contract with or obligation due to a third party or default in the payment of any indebtedness when such contract, obligation or indebtedness is equal to or greater than \$100,000, in each instance, unless such breach or default is cured within any grace period applicable to such contract, obligation or indebtedness.

I. The District shall not default in the payment or the performance of any of its obligations under any other loans, contracts or agreements with the Purchaser or the Purchaser's affiliates.

J. The District shall give notice of any defaults, material litigation and material governmental proceedings to the Purchaser within thirty (30) days of the District being notified.

K. The District shall establish an account with the Purchaser for the purposes of using such account to pay the principal and interest on the Notes.

L. The District shall include the Purchaser in future banking requests.

Section 13. Events of Default. The occurrence or existence of any one or more of the following events shall be an Event of Default hereunder:

A. Nonpayment of principal, interest, fees or other amounts when due under any of the loan documents;

- B. Non-compliance with any representation or warranty state herein;
- C. Violation of any covenant stated herein;
- D. Default under any other indebtedness;
- E. Bankruptcy or insolvency event;
- F. Unpaid judgment;
- G. Material adverse change;
- H. Invalidity of any of the documents in connection with the issuance of the Notes.

Section 14. Remedies for Events of Default. Upon the occurrence and continuance of an Event of Default, the Purchaser of the Notes may proceed to protect and enforce the rights of the Purchaser under this resolution by mandamus or such other suit, action, or special proceedings in equity or at law, in any court of competent jurisdiction. All such proceedings shall be instituted, had, and maintained for the benefit of the Purchaser of the Notes then outstanding.

Section 15. Determination of Taxability. All amounts due hereunder shall become due and payable, without notice or demand, upon a Determination of Taxability at the Taxable Rate, and the District shall thereafter have the obligation to prepay all amounts due within sixty (60) days of such Determination of Taxability with respect to the Notes in whole, and not in part, at a price equal to par plus any accrued and unpaid interest calculated from the date of taxability through the date of prepayment at the Taxable Rate.

Section 16. Representations and Warranties. The District hereby acknowledges that: (i) it has not declared bankruptcy within the past seven (7) years; (ii) this resolution does not violate any laws or existing agreements or governmental, regulatory or other approvals; (iii) there has been no material litigation within the past seven (7) years; (iv) it is in compliance with other laws and regulations; (v) it has no adverse agreements, existing defaults or non-permitted liens; (vi) its financial statements are true and correct.

Section 17. Special Tax Covenants. The District covenants to and for the benefit of the Owners of the Notes that it will not take any action, or fail to take any action, if any such action or failure to take action would adversely affect the exclusion from gross income of the interest on the Notes, under Section 103 of the IRC, including, but not limited to, the following:

A. Arbitrage. The District will not directly or indirectly use or permit the use of any proceeds of the Notes or any other funds of the District in such a manner, or take or omit to take any action, that would cause the Notes to be "arbitrage bonds" within the meaning of Section 148(a) of the IRC. To that end, the District will comply with all requirements of Section 148 of the IRC to the extent applicable to the Notes. In the event that at any time the District is of the opinion that for purposes of this paragraph, it is necessary to restrict or limit the yield on the investment of any moneys held by the District under this resolution, the District shall take such action as may be necessary.

B. Registration. The District shall take all necessary action to have the Notes registered within the meaning of Section 149(a) of the IRC and any regulations promulgated thereunder.

C. Federal Guarantee Prohibition. The District shall not take any action or permit or suffer any action to be taken if the result of the same would be to cause the Notes to be “federally guaranteed” within the meaning of Section 149(b) of the IRC and any regulations promulgated thereunder.

D. Information Reporting. The District shall timely file a federal information return with respect to the Notes as required by Section 149(e) of the IRC.

If applicable, the District shall (a) post all documents in connection with the Notes with the MSRB and EMMA, provided that, all pricing and confidential information, as directed by the Purchaser shall be redacted prior to such posting and (b) shall deliver all documents in connection with the Notes to any relevant rating agencies.

Notwithstanding any provision of this Section 16, the District may rely conclusively on an opinion of counsel in complying, or in any deviation from complying, with the provisions hereof.

The District hereby designates the Notes to be “qualified tax-exempt obligations” for purposes of Section 265(b)(3) of the IRC. The District hereby certifies that the reasonably anticipated amount of qualified tax-exempt obligations which will be issued by the District during its fiscal year does not exceed \$10,000,000.00.

Section 18. Delegation to Officers. The officers of the District be, and they hereby are, authorized and directed to take all action necessary or appropriate to effectuate the provisions of this resolution, including without limiting the generality of the foregoing, the original or additional printing of the Notes (including the opinion of the bond counsel thereon) in such quantities as may be convenient, qualification of the Notes for registration with a securities depository, the preparation of the report to the State Department of Education (said report to be filed within 10 days after the Notes are sold), the execution of such certificates as may be required by bond counsel or the original purchaser of the Notes relating to the execution of the Notes, the tenure and identity of the District officials, the receipt of the purchase price and the absence of litigation, pending or threatened, if in accordance with the facts, affecting the validity thereof and the execution of ancillary documents related to the issuance of the Notes.

The Superintendent is hereby authorized and directed to execute and deliver the Sale Certificate on behalf of the District and to determine and approve the final determinations contained therein for the Notes.

Section 19. Approval of Note Purchase Agreement. The Superintendent is hereby authorized to execute and deliver the Note Purchase Agreement on behalf of the District. The District shall enter into and perform its obligations under the Note Purchase Agreement. The execution by the President of the Board or the Superintendent of any document authorized herein shall be conclusive proof of the approval by the District of the terms thereof. The Secretary of the Board is authorized to attest any of the agreements which by its terms requires attestation.

Section 20. Retention of Counsel. The retention of Kline Alvarado Veio, P.C. as bond counsel relating to the issuance of the Notes and the payment of fees for such representation by Kline Alvarado Veio, P.C. is hereby authorized and approved.

Section 21. Successor Paying Agent. The Paying Agent may resign at any time on 30 days' prior written notice to the District. The District may reasonably determine that said Paying Agent has been incapable of fulfilling its duties and may remove said Paying Agent upon 30 days' prior written notice to the Paying Agent. No resignation or removal of the Paying Agent shall take effect until a successor has been appointed; provided, that if no successor is appointed by the end of 90 days, the Paying Agent may petition a court of competent jurisdiction to appoint a successor. If the Paying Agent initially appointed shall resign, or if the District shall remove said Paying Agent, the District may, upon notice mailed to each Owner of any Note, at the address last shown on the registration books, appoint a successor Paying Agent. Every such successor Paying Agent shall be a bank or trust company located in and in good standing in the United States and having a shareowner's equity (e.g., capital stock, surplus and undivided profits), however denominated, not less than \$10,000,000 or shall be an officer of the District.

Section 22. Pledge of Revenues. The creation, perfection, enforcement, and priority of the pledge of revenues to secure or pay the Notes as provided herein shall be governed by Section 11-57-208 of the Supplemental Act and this resolution. The revenues pledged for the payment of the Notes, as received by the District and deposited to the Tax Collections Account, shall immediately be subject to the lien of each such pledge without any physical delivery, filing, or further act. The lien of such pledge on the revenues pledged for payment of the Notes and the obligation to perform the contractual provisions made herein shall have priority over any or all other obligations and liabilities of the District with respect to such revenues. The lien of such pledge shall be valid, binding, and enforceable as against all persons having claims of any kind in tort, contract, or otherwise against the District irrespective of whether such persons have notice of such liens.

Section 23. No Recourse against Officers and Agents. Pursuant to Section 11-57-209 of the Supplemental Act, if a member of the Board, or any officer or agent of the District acts in good faith, no civil recourse shall be available against such member, officer, or agent for payment of the principal or interest on the Notes. Such recourse shall not be available either directly or indirectly through the Board or the public entity, or otherwise, whether by virtue of any constitution, statute, rule of law, enforcement of penalty, or otherwise. By the acceptance of the Notes and as a part of the consideration of their sale or purchase, any person purchasing or selling such Notes specifically waives any such recourse.

Section 24. Conclusive Recital. Pursuant to Section 11-57-210 of the Supplemental Act, the Notes shall contain a recital that they are issued pursuant to the Supplemental Act. Such recital shall be conclusive evidence of the validity and the regularity of the issuance of the Notes after their delivery for value.

Section 25. Contract with Owners. After any of the Notes have been issued, this resolution shall constitute a contract between the District and the Owners of the Notes and shall be and remain irrevocable and unalterable until the Notes and the interest thereon shall have been fully paid, satisfied and discharged and all other obligations of the District with respect to the Notes shall have been satisfied in the manner provided herein.

Section 26. Reserved.

Section 27. Repealer. All resolutions of the District or parts thereof inconsistent herewith are hereby repealed to the extent of such inconsistency. This repealer shall not be construed to revive any resolution or part thereof heretofore repealed.

Section 28. Severability. If any section, paragraph, clause or provision of this resolution shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this resolution.

Section 29. Effective Date. This resolution shall be in full force and effect upon its passage and adoption.

PASSED, ADOPTED AND APPROVED this October 22, 2013.

President of the Board of Education of
Adams County School District No. 1

(SEAL)

Attest:

Secretary of the Board of Education of
Adams County School District No. 1

[illegible]

I, Karen Hoopes, the duly qualified and acting Secretary of the Board of Education (the “Board”) of Adams County School District No. 1 in Denver, Colorado (the “District”), do hereby certify:

1. The foregoing pages are a true and correct copy of a resolution (the “Resolution”) passed and adopted by the Board at a meeting of the Board held on October 22, 2013.
2. The Resolution was duly moved and seconded and the Resolution was adopted at the meeting on October 22, 2013, by an affirmative vote of a majority of the members of the Board as follows:

Those Voting Aye:

Norma Frank, President
Craig Emmert, Vice President
Raymond Garcia, Co-Chair
Ken Winslow, Treasurer
Karen Hoopes, Secretary

Those Voting Nay:

Those Absent:

Those Abstaining:

3. The members of the Board were present at such meeting and voted on the passage of such Resolution as set forth above.
4. The Resolution was approved and authenticated by the signature of the President of the Board, sealed with the District seal, attested by the Secretary and recorded in the minutes of the Board.
5. Attached hereto as Exhibit A is a copy of the notice of the meeting on October 22, 2013, which notice was posted in one place within the District at least 24 hours before such meeting and which notice included agenda information, if available.
6. There are no bylaws, rules or regulations of the Board which prevent the immediate adoption of the resolution set forth in the foregoing proceedings.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said District, this October 22, 2013.

Secretary

(SEAL)

EXHIBIT A
(Attach Notice of Meeting)

EXHIBIT B

(Form of Investor Letter)

Adams County School District No. 1
591 East 80th Avenue
Denver, Colorado 80229

\$2,025,062.66
Adams County School District No. 1
Tax Anticipation Note
Series 2013

Ladies and Gentlemen:

WELLS FARGO BANK, NATIONAL ASSOCIATION (the "Purchaser") has agreed to purchase the above-referenced note (the "Note") in the amount of \$2,025,062.66 which was issued in the original aggregate principal amount of \$2,025,062.66 by Adams County School District No. 1 (the "District"), bearing the Interest Rate as set forth in the Note Purchase Agreement, dated as of October 24, 2013 (the "Note Purchase Agreement"), between the District and the Purchaser. All capitalized terms used herein, but not defined herein, shall have the respective meanings set forth in the Note Purchase Agreement. The undersigned, an authorized representative of the Purchaser, hereby represents to you that:

1. The Purchaser has sufficient knowledge and experience in financial and business matters, including purchase and ownership of municipal and other tax-exempt obligations, to be able to evaluate the risks and merits of the investment represented by the purchase of the Note.
2. The Purchaser has authority to purchase the Note and to execute this letter and any other instruments and documents required to be executed by the Purchaser in connection with the purchase of the Note.
3. The undersigned is a duly appointed, qualified and acting representative of the Purchaser and is authorized to cause the Purchaser to make the certifications, representations and warranties contained herein by execution of this letter on behalf of the Purchaser.
4. The Purchaser is (a) an affiliate of Wells Fargo Bank, National Association, (b) a trust or other custodial arrangement established by Wells Fargo Bank, National Association or one of its affiliates, the owners of the beneficial interests in which are limited to "qualified institutional buyers" as defined in Rule 144A promulgated under the Securities Act of 1933, as amended (the "1933 Act"), or (c) a qualified institutional buyer that is a commercial bank with capital and surplus of \$5,000,000,000 or more.
5. The Purchaser understands that no official statement, prospectus, offering circular, or other comprehensive offering statement is being provided with respect to the Note. The Purchaser has made its own inquiry and analysis with respect to the District, the Note and

the security therefor, and other material factors affecting the security for and payment of the Note.

6. The Purchaser acknowledges that it has either been supplied with or been given access to information, including financial statements and other financial information, regarding the District, to which a reasonable investor would attach significance in making investment decisions, and has had the opportunity to ask questions and receive answers from knowledgeable individuals concerning the District, the Note and the security therefor, so that as a reasonable investor, it has been able to make its decision to purchase the Note.

7. The Purchaser understands that the Note (i) is not registered under the 1933 Act and is not registered or otherwise qualified for sale under the "Blue Sky" laws and regulations of any state, (ii) is not listed on any stock or other securities exchange, and (iii) carries no rating from any credit rating agency.

8. The Note is being acquired by the Purchaser for investment for its own account and not with a present view toward resale or distribution; provided, however, that the Purchaser reserves the right to sell, transfer or redistribute the Note, but agrees that any such sale, transfer or distribution by the Purchaser shall be to a Person:

(a) that is an affiliate of Wells Fargo Bank, National Association;

(b) that is a trust or other custodial arrangement established by Wells Fargo Bank, National Association or one of its affiliates, the owners of any beneficial interest in which are limited to qualified institutional buyers or accredited investors; or

(c) that is a qualified institutional buyer and a commercial bank having capital and surplus of \$5,000,000,000 or more.

9. Notwithstanding the foregoing, the Note may not be transferred if the outstanding principal is less than \$250,000 without the prior written consent of the District.

WELLS FARGO BANK, NATIONAL
ASSOCIATION

By _____
Name _____
Title _____

Memo

TO: Charlotte Ciano, Superintendent
FROM: Shae Martinez, Director of Business Services
DATE: October 22, 2013

POLICY: Budget Adoption Process, Policy DBG
REPORT TYPE: Decision Making
SUBJECT: Supplemental Budget Adoption FY 2014

Policy Wording: The annual budget for Mapleton Public schools shall be adopted according to the required process...

Decision Requested: District administration is requesting a supplemental budget to include new expenditures for the Building Fund.

Report: When the proposed FY 2013-14 budget was being prepared in the spring, it was anticipated that the Skyview project would be completed by the end of the fiscal year. Because the project continued to accrue expenditures after the start of the new fiscal year, it has become necessary to adopt a supplemental budget for the fund.

After adoption of the budget, the Board may review and change the budget with respect to both revenues and expenditures at any time prior to January 31 of the fiscal year for which the budget was adopted. (C.R.S.22-44-110 (5)).

Building Fund \$1,410,780

Total FY 2014 Supplemental Budget Appropriation\$1,410,780

SUPPLEMENTAL BUDGET

Building Fund

	<u>Adopted</u>	<u>Supp.</u>
Beginning Fund Balance	0	1,410,780
Total General Fund Appropriation	0	1,410,780

EXPENDITURES

ACCOUNT NAME	<u>Adopted</u>	<u>Supp.</u>
Construction	0	1,000,768
Owners Representation	0	2,748
Contingency	0	407,264
Total Building Fund Appropriation	0	1,410,780

APPROPRIATION RESOLUTION
SUPPLEMENTAL BUDGET - FISCAL YEAR 2014

BE IT RESOLVED by the Board of Education of Mapleton Public Schools in Adams County that the amounts shown in the following schedule be appropriated to each fund as specified in the Supplemental Budget for the ensuing fiscal year beginning July 1, 2013, and ending June 30, 2014.

Fund	Appropriation Amount
Building Fund.....	\$1,410,780

Date of Adoption

Signature, Board President

TO: Charlotte Ciano, Superintendent
FROM: Jackie Kapushion, Deputy Superintendent
DATE: October 15, 2013

POLICY: Authority and Duties of the Superintendent, Policy CBA
REPORT TYPE: Decision Making
SUBJECT: Clinica Campesina Memorandum of Understanding

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

Decision Requested: District administration requests Board approval to enter into a formal agreement with Clinica Campesina Family Health Services for the long-term purpose of establishing a community-based health clinic at the Skyview Campus.

Report: Nearly three years ago, Mapleton administration requested a meeting with Clinica Campesina in an effort to establish a partnership toward a long-range goal of establishing a community-based health clinic at the Skyview Campus. Since that time, Mapleton staff and Clinica staff have met monthly to participate in joint planning work. This includes the following tasks:

- Develop a mission, goals, scope and timeline;
- Tour several community-based health clinics;
- Review consultant credentials;
- Hire a consultant to conduct a needs assessment and write the business plan; and
- Administer student/community surveys.

Before entering into the next phase of the work, both organizations felt strongly that an Memorandum of Understanding would be necessary to communicate each party's role in this work, and to protect the District from having to do similar work with other outside agencies in which a formal partnership has not been established.

MEMORANDUM OF UNDERSTANDING
CLINICA CAMPESINA/Family Health Services

THIS MEMORANDUM OF UNDERSTANDING (“MOU”) is made and entered into this _22nd___ day of October, 2013, by and between Mapleton Public Schools (the Adams County School District No. 1), located at 591 E. 80th Avenue, Denver, Colorado 80229 (the “School District”) and CLINICA CAMPESINA/FAMILY HEALTH SERVICES, a Colorado nonprofit corporation (“Clinica”) with a principal place of business located at 1345 Plaza Court No. 1A, Lafayette, Colorado 80026. The School District and Clinica are hereinafter referred to each as a “Party” and collectively as the (“Parties”).

WITNESSETH:

WHEREAS, Clinica is a community-based health clinic that offers comprehensive health care services; and

WHEREAS, Clinica currently operates clinics within Boulder and Adams counties that offer medical, dental and behavioral health services; and

WHEREAS, during the 2012-2013 school year, the School District and Clinica partnered in the task of determining the feasibility of implementing a community-based health clinic on the School District’s Skyview campus; and

WHEREAS, Clinica and School District obtained a planning grant from the Colorado Health Foundation in January 2013 (the “Planning Grant”) and the Parties have agreed to work together to develop a business plan for the proposed new clinic; and

WHEREAS, the State of Colorado has required the Parties to conduct a needs assessment in order to determine if an additional clinic is needed; and

WHEREAS, Clinica desires to work with the School District on the continuance of the feasibility analysis, the results of which will determine whether the Parties will continue develop a grant application to fund; and

WHEREAS, the Parties agree to perform certain tasks in furtherance of the Planning Grant

NOW, THEREFORE, in consideration of the foregoing promises and covenants, to be kept and performed by each of them, the Parties agree as follows:

1. Joint Planning Work. In furtherance of the Planning Grant, the Parties agree to work together to accomplish the following tasks (the “Work”):

- a. Develop mission, goals, scope of work and timeline;
- b. Tour several community-based health clinics;

- c. Review consultant credentials;
- d. Hire consultant to conduct needs assessment and write the business plan;
- e. Work with a consultant to administer student/community surveys and gather healthcare data for the Mapleton community;
- f. Support opportunities for patient recruitment;
- g. Enroll qualified Mapleton families in Medicaid and other federal and/or state needs-based programs as appropriate;
- h. Continue with the needs assessment until the data demonstrates a need for an additional clinic in the Skyview Community;
- i. Write a capital grant to modify space for a clinic on the Skyview Campus and;
- j. Explore and implement opportunities to market and recruit eligible patients to existing Clinica services at Clinica's expense; and
- k. All other tasks mutually agreed upon by the Parties.

2. Term. The term of this MOU shall be for the school year 2013-2014 or until the term of the Planning Grant expires (do we know this date? If so, we should add it), whichever is later ("Initial Term"). Prior to the end of the Initial Term, the Parties may renew this MOU, subject to the terms as agreed to by the Parties at that time.

3. Nondisclosure of Confidential Information. Neither Party will disclose to any third person or entity any records or writings of the other Party, its employees, its affiliates, or students, regardless of the form, that are protected by state or federal law no matter how those documents come into either Party's possession.

4. Termination.

a. This MOU may be terminated by either Party at any time if (i) either party breaches any term of this MOU and fails to cure such breach within thirty (30) calendar days after receiving written notice of such breach from the other Party; or (ii) as required by law.

b. Acknowledging the importance that each Party be committed to its tasks in furtherance of the Planning Grant, the Parties agree that during the Initial Term, neither Party will terminate this MOU for its convenience.

c.

5. Effect of Termination. Upon termination of this MOU, each Party agrees to return to the other all proprietary information of the other Party in their possession including, without limitation, any documentation evidencing School District's or Clinica's policies and procedures, or give written assurances of its destruction within thirty (30) calendar days.

6. No Agency Relationship. It is understood and agreed that neither Clinica nor any of Clinica's employees, contractors or agents shall be deemed to be employees of School District. Neither should Clinica or any of Clinica's employees, contractors or agents be eligible for vacation pay, health insurance, life insurance, sick leave, retirement benefits, social security, workers' compensation, disability insurance, unemployment insurance benefits or any other employee benefit of any kind provided by School District. School District shall have no liability for any compensation due Clinica or to any individual or entity providing direct or supervisory services for Clinica and Clinica shall indemnify School District from and against any and all claims for any such benefits. Clinica agrees to pay any taxes, wages, benefits or other compensation due and owing to its employees, contractors or agents for services arising under this MOU.

It is understood and agreed that neither School District nor any of School District's employees, contractors or agents shall be deemed to be employees of Clinica. Neither should School District or any of School District's employees, contractors or agents be eligible for vacation pay, health insurance, life insurance, sick leave, retirement benefits, social security, workers' compensation, disability insurance, unemployment insurance benefits or any other employee benefit of any kind provided by Clinica. Clinica shall have no liability for any compensation due School District or to any individual or entity providing direct or supervisory services for School District and School District shall indemnify Clinica from and against any and all claims for any such benefits. School District agrees to pay any taxes, wages, benefits or other compensation due and owing to its employees, contractors or agents for services arising under this MOU.

7. Independent Contractors. Each individual performing services on behalf of Clinica or School District is acting and performing as an independent contractor while carrying out the duties and obligations described in this MOU. No act or failure to act by any party shall be construed to make or render the other party to this MOU its partner, joint venturer, employee, employer, principal, agent or associate.

8. Entire Agreement. This MOU represents the complete agreement of the Parties in connection with the subject matter herein. This MOU shall be interpreted and applied in accordance with the laws of the State of Colorado and the venue for any disputes concerning this MOU or the Parties' responsibilities as set forth herein shall be the state and federal courts of Adams County, Colorado.

9. Amendments. Amendments may be made to this MOU but only after the mutual approval in writing by the Parties.

10. Severability. In the event any term or provision of this MOU is found to be unenforceable or void, in whole in part, as drafted, then the offending term or provision shall be

construed as valid and enforceable to the maximum extent permitted by law, and the balance of this MOU shall remain in full force and effect.

11. Assignment. This MOU may not be assigned by either party without the prior written consent of the other party, which consent shall not unreasonably be withheld.

12. Counterparts. This MOU may be executed in several counterparts, each of which shall be deemed an original but all of which shall together constitute one and the same instrument.

13. Full Funding Grant Application. If the results of the feasibility study indicate significant community need AND upon the approval of the School District's Board of Education, AND upon the approval of Clinica's Board of Directors AND upon Clinica's receiving reasonable assurance of its ability to receive a Change in Scope for a new clinic, the Parties shall work in good faith to develop and submit a "Full Funding Grant" application to the Colorado Health Foundation for the new clinic to be located on the School District's premises.

14. Clinica Board of Directors Approval. Clinica's Board of Directors approval is defined as a motion being passed by majority vote of Board Members at a sanctioned Board meeting and pursuant to Clinica's then current Board Policies and Procedures.

13. Definitive Agreement. In the event the Parties submit a Full Funding Grant request and subsequently receive a Notice of Grant Award ("NGA") from the Colorado Health Foundation for the new clinic, the Parties agree to work in good faith to negotiate, finalize, and execute a Health Services Agreement, which will include terms in substantially the same form as follows:

a. School District Responsibilities.

i. Establishment of Premises. School District shall work with Clinica to renovate or prepare the physical space for the Clinic on the School District premises.

ii. Maintenance of the Premises. School District shall provide Clinica access to the premises designated by School District during School District's normal operating hours. School District shall be responsible for maintaining and securing the safety and safekeeping of the premises designated for the Clinic and all the equipment therein. School District shall provide heat and air conditioning, janitorial service, telephone, Internet access with speeds adequate to meet Clinica's then current Information Technology needs, and replace light bulbs, as needed. School District shall maintain the safe and proper operation of all equipment located within the Clinic.

b. Clinica Responsibilities.

i. Design of Clinic(s). Clinica shall provide School District with a design layout of the space to serve as the Clinic.

ii. Provision of Clinicians. The success of Clinica in improving its services is initially dependent upon Clinica being able to staff the Clinic. Clinica shall use its commercially reasonable efforts to provide licensed and certified Clinician(s) who are employed by Clinica, or contracted with licensed physicians or physician practices (“Group” or “Groups” which term shall include both sole physician practices and practices with multiple physicians), to provide professional services that are consistent with reasonable and appropriate standards of community-based primary care providers, and who are responsible for supervising the Clinician(s) operating the Clinic on the School District’s premises as required in accordance with applicable state law. Clinica will coordinate Clinicians in order to provide hours of service at the Clinic as mutually agreed to by the Parties, which may be amended from time to time.

iii. Professional Conduct. The professional conduct of Clinician is governed by applicable state laws. School District shall not exercise any control or direction over the method or manner in which Clinician performs professional services and functions at the Clinic. School District shall not intervene in any way or manner with the services provided by Clinician unless Clinica’s actions are in violation of the regulations and/or rules of conduct governing the School District. It is understood between the Parties that the traditional, customary, usual and confidential relationship between a health care provider and a patient exists between Clinica and all persons seeking the professional services of Clinica. Clinica acknowledges that School District is not engaged in the practice of medicine.

iv. Indemnification. Each Party shall indemnify and hold the other Party, and its Board Members, agents, employees, contractors, and authorized volunteers harmless from and against all claims, actions, damages, liabilities, losses, and expenses, including attorneys' fees, court costs and costs of settlement, arising out of or resulting from the performance of the Work, provided that any such claim, action, damage, liability, loss, or expense (a) is attributable to bodily injury, sickness, disease, or death, or to injury to or destruction of tangible property, and (b) only to the extent that it is caused in whole or in part by any breach by the other Party, any subcontractor, anyone directly or indirectly employed by any of them, or anyone for whose acts any of them may be liable for the breach of any of its representations, warranties, covenants or obligations in this MOU or its negligent acts or omissions in carrying out this MOU. This specific indemnification by both Parties is in addition to and not in lieu of other remedies that may be available.. All indemnifications made by the Parties shall survive the termination of the Definitive Agreement.

vi. Insurance. Both Parties shall maintain primary commercial general liability insurance with limits of not less than \$1 million per occurrence and \$3 million aggregate. Each Party shall name the other as an additional insured on the aforementioned policy upon request.

The Parties acknowledge that Clinica is a Federally Qualified Health Center and carries Medical Malpractice coverage under the Federal Torts Claim Act (FTCA). Therefore Clinica shall not carry, nor be required to carry, a separate commercial insurance policy for Professional Liability or Medical Malpractice. All services provided at each Clinic shall be provided in accordance with state law governing the operation of each Clinic, including supervision of each Clinician by a Group if required by state law.

Each Party shall obtain and keep in force a policy of workers' compensation insurance in such amounts as required under applicable state laws covering its Employees and any contractors providing services on School District's premises. The Parties shall provide certificates evidencing any insurance coverage required under this subparagraph to the other Party upon the execution of this MOU..

vii. Periodic Reports. Clinica shall produce reports as School District may request and Clinica has the programming capabilities to provide. The form and substance of additional requested reports shall be as mutually agreed to by Clinica and School District. All reports shall be HIPAA compliant.

c. Mutual Responsibilities.

i. Access to Health Information. Clinica and School District acknowledge and agree that some of the services provided may involve the sharing of protected health information ("PHI" as defined under 45 C.F.R. § 164.501) of School District's students. Clinica agrees to maintain the privacy of such information in accordance with the business associate provisions set forth under the Privacy Regulations adopted by the United States Department of Health and Human Services pursuant to HIPAA. Prior to providing health care services at a Clinic on the School District's premises, Clinica and School District agree to execute Clinica's standard Business Associate Agreement, as amended from time-to-time to comply with current or subsequent regulations adopted pursuant to HIPAA.

ii. Clinica and School District shall maintain the confidentiality of data and information gathered, delivered and/or exchanged as further described in Clinica's standard, and HIPAA compliant, Business Associate Agreement.

The provisions of this MOU shall be effective upon approval by both Parties, and all provisions of this agreement shall remain and continue in full force and effect through expiration of this MOU.

IN WITNESS WHEREOF, the Parties hereto have caused their duly authorized officials to execute this MOU on their behalf.

Dated this _____ day of September, 2013.

CLINICA CAMPESINA/FAMILY HEALTH
SERVICES

By: _____
Its: Chief Executive

Officer _____

ADAMS COUNTY SCHOOL DISTRICT NO. 1

By: _____
President, Board of Education

4834-2977-3845, v. 3

DRAFT

Memo

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

POLICY: Accountability/Commitment to Accomplishment, Policy AE
REPORT TYPE: Decision Making
SUBJECT: 2013-14 DAAC Appointments, Charges and Updates

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

Decision Requested: District administration is requesting the Board appoint specific individuals to the 2013-14 DAAC and that the Board determine specific areas of study for the 2013-14 DAAC.

Report: Colorado law requires that local Boards of Education create a School District Accountability Committee through either election or appointment. District administration recommends the Mapleton Board of Education appoint the individuals listed below to Mapleton's District Advisory and Accountability Committee (DAAC). Their terms of appointment will extend throughout the 2013-14 school year, concluding on September 30, 2014.

The individuals listed below have volunteered to be on the DAAC, either by directly indicating their interest to a district or school administrator or by responding affirmatively to community outreach efforts by district or school administrators. The roster of proposed DAAC appointees has been reviewed and endorsed by District administration.

Parent/Community Appointees:

Carol Aguiniga	Misty Saldana
LaShelle Huehn	Juanita Martinez
Gina Perez	Sherri McQuown
Alice Peterson	Kristie Smith
Karen Riley	Rachel Leyba
Sandra Rivera	Carolina Chavez
Lorenza Nunez	Azucena Chavez
Kari Horn	

Administration Appointees:

Jackie Kapushion, Deputy Superintendent
Brian Fuller, Director of Improvement and Accountability

Faculty/Staff Appointees:

Jerry Archuleta	Rhonda Garramone
Danielle Dickson	Tia Nevil
Michael Murphy	Alisa Hansen
Rachael Hughes	Dianne Bennett
Eriksen Van Etten	Kristy Keahey
Elizabeth Coleman	

In addition to DAAC membership appointments, district administration is also requesting the Board assign DAAC areas of study for the 2013-14 school year.

After reviewing State laws concerning DAAC responsibilities and district needs, the following areas of study for the 2013-14 school year are recommended:

- *Review and comment on district goals and objectives for the 2013-14 school year (Note: particular emphasis on the Unified Improvement Plan)*
- *Provide input and recommendations regarding the use of assessment tools used for the purpose of measuring and evaluating academic growth as it relates to teacher evaluations*
- *Provide input to the Board concerning the creation and enforcement of the Conduct and Discipline Code*
- *Review and comment on district budget priorities for the 2013-14 school year*
- *Review and comment on charter applications prior to consideration by the Board*
- *Review and comment on Federal grants submitted by the District*

If necessary, other Board charges will be accepted by the DAAC for the 2013-14 school year.

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

This information is being presented for discussion and Board action.