



Mapleton Public Schools Board of Education

Regular Meeting
Administration Building

December 10, 2013
6:00 p.m.

DISTRICT MISSION

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

BOARD PURPOSE

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

CORE ROLES

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

2013 - 2014

FOCUS AREAS

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

BOARD MEMBERS

Steve Donnell
Karen Hoopes
Sheila Montoya
Jen Raiffie
Ken Winslow

SUPERINTENDENT

Charlotte Ciancio

1. Call to Order
2. Roll Call
3. Pledge of Allegiance
4. Approval of Agenda
5. What's Right in Mapleton
6. Public Participation
7. Approval of the November 19, 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 November, 2013, Policy DIC – Mrs. Martinez
 - 9.3 Adoption of Policies, Policy BGA – Ms. Ciancio
10. Focus: Communication
 - 10.1 Mill Levy Certification, Policy DAB – Mrs. Martinez
 - 10.2 Fiscal Year 2013 Audit Presentation, Policy DIE – Mrs. Martinez
 - 10.3 Grant Acceptance – Adams Co. Open Space, Policy DD – Ms. Kapushion
11. Focus: Student Achievement
 - 11.1 District Accreditation, Policy AED – Ms. Kapushion
12. Focus: Community Involvement
 - 12.1 DAAC Update, Policy AE – Ms. Kapushion
13. Discussion of Next Agenda
14. Superintendent's Comments
15. Board Committee Update
16. School Board Remarks
17. Next Meeting Notification – Tuesday, January 28, 2014
18. Adjournment

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

The Board's meeting time is dedicated to addressing Mapleton's mission and top-priority focus areas.

"Public Participation" is an opportunity during the business meeting to present brief comments or pose questions to the Board for consideration or follow-up. Each person is asked to limit his or her comments to 3 minutes.

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

1.0 CALL TO ORDER

Co-Chair Norma Frank called the meeting of the Board of Education – Mapleton Public Schools to order at 6:02 p.m. on Tuesday, November 19, 2013, at the Administration Building.

2.0 ROLL CALL

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

3.0 PLEDGE OF ALLEGIANCE

Mrs. Frank led the Pledge of Allegiance.

4.0 APPROVAL OF AGENDA

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

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

5.0 WHAT’S RIGHT IN MAPLETON

Mrs. Frank invited the outgoing members of the Board to make final comments.

Mr. Garcia said it had been an honor and a privilege to have served the community, students, parents and staff. He went on to say he was honored to have served with the Board and work as a team in seeing the accomplishments the District has made. He commended the current Board on its focus, saying he hoped to see that focus continue in a positive direction.

Mr. Emmert thanked the Board and the Superintendent for “putting up with him” and expressed his thanks to the current members for working well as a team in keeping the Board unified. He noted the District reinvention would never be complete but would keep working towards its most precious asset – our children.

Mrs. Frank said the last 10 years on the Board had been a dream come true and a life-changing experience for her. She expressed her confidence in the new members coming on board, saying she hoped they would continue to help transform the lives of District students and the community.

6.0 BOARD BUSINESS

6.1 Certification of Election Results

Mrs. Frank acknowledged the election results were made official that day by the Adams County Elections Office and confirmed Stephen Donnell, Sheila Montoya and Jen Raiffie to their seats on the Board.

MOTION: By Mr. Winslow, seconded by Mr. Garcia, to certify and accept the election results as provided by the Adams County Elections Office.

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

6.2 Oath of Office

Judge Chris Melonakis administered the Oath of Office to newly elected Board members Stephen Donnell, Sheila Montoya and Jen Raiffie.

RECESS: 6:11 p.m. and reconvened at 6:19 p.m.

6.3 Election of Board Officers

MOTION: By Ms. Raiffie, seconded by Mr. Donnell, to nominate a slate of officers to include: Ken Winslow as President, Karen Hoopes as Vice President, Steve Donnell as Secretary, Sheila Montoya as Treasurer, and Jen Raiffie as Assistant Secretary/Treasurer.

AYES: Mr. Donnell, Mrs. Hoopes, Ms. Montoya, Ms. Raiffie and Mr. Winslow
Motion carried 5-0

6.4 Resolution to Authorize Use of Facsimile Signatures

MOTION: By Mrs. Hoopes, seconded by Mr. Donnell, to approve the resolution authorizing the consent to use facsimile signatures of the Board of Education.

AYES: Mr. Donnell, Mrs. Hoopes, Ms. Montoya, Ms. Raiffie and Mr. Winslow
Motion carried 5-0

6.5 Confidentiality Compliance Affidavit

MOTION: By Mrs. Hoopes, seconded by Mr. Donnell, that the Board comply with all confidentiality requirements and restrictions as required by Colorado law.

AYES: Mr. Donnell, Mrs. Hoopes, Ms. Montoya, Ms. Raiffie and Mr. Winslow
Motion carried 5-0

7.0 PUBLIC PARTICIPATION

None

8.0 APPROVAL OF MINUTES

MOTION: By Ms. Raiffie, seconded by Mr. Donnell, to approve the minutes of the October 22, 2013, Board meeting.

AYES: Mr. Donnell, Mrs. Hoopes, Ms. Montoya, Ms. Raiffie and Mr. Winslow
Motion carried 5-0

9.0 REPORT OF THE SECRETARY

None

10.0 CONSENT AGENDA

MOTION: By Ms. Raiffie, seconded by Mr. Donnell, to approve Agenda items as stated on the Board Agenda dated November 19, 2013: 10.1 Personnel Action; 10.2 Finance Report for October, 2013; and 10.3 Adoption of Policies.

AYES: Mr. Donnell, Mrs. Hoopes, Ms. Montoya, Ms. Raiffie and Mr. Winslow
Motion carried 5-0

11.0 FOCUS: COMMUNICATION

11.1 Student Enrollment Data

Brian Fuller, Director of Accountability and Improvement, reported on student enrollment for the 2013-2014 school year, noting the District's report would be filed with the Colorado Department of Education on December 4, 2013.

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

11.2 Student Travel – Welby Montessori

Mrs. Allenbach asked the Board for approval for approximately thirty 5th grade students and three teachers to participate in a three day/two night trip to Keystone Science School in Keystone, Colorado, on December 9-11, 2013.

MOTION: By Mr. Donnell, seconded by Ms. Raiffie, to approve the student travel request for Welby Montessori as presented.

AYES: Mr. Donnell, Mrs. Hoopes, Ms. Montoya, Ms. Raiffie and Mr. Winslow
Motion carried 5-0

11.3 Draft Audit Report

Mrs. Martinez reported that Local Governmental Audit Law requires Colorado local governments to have an annual audit of their financial statement (C.R.S. 29-1-601 et seq). The law states the audit must be performed by an independent certified public accountant (CPA) and be in accordance with generally accepted auditing standards.

The District's independent auditor, RubinBrown, LLP, is preparing the draft audit for review by the Board of Education. The audit report will be delivered to Board of Education members no later than November 30, 2013, and a formal presentation of the audit findings will be presented at the December 10, 2013 Board meeting.

12.0 FOCUS: COMMUNICATION

12.1 DAAC Update

Ms. Kapushion introduced Carol Aguiniga, chairman of the DAAC, who noted that at the October DAAC meeting:

- Officers were elected;
- TCAP and ACT results, graduation rates and dropout rates were studied in preparation for DAAC input into the District Unified Improvement Plan;
- A Dashboard report on attendance was discussed; and
- The District's accreditation appeal argument was reviewed.

13.0 DISCUSSION OF NEXT AGENDA

Mr. Winslow said the December 10 agenda would include the audit report, district accreditation and DAAC update.

14.0 SUPERINTENDENT'S COMMENTS

During her report, Ms. Ciancio

- Welcomed the new members of the Board of Education, saying she was excited to begin working with them.
- Said the District was submitting its request to the Colorado Department of Education to reconsider its accreditation appeal, which had previously been denied by the

State. The District is requesting its accreditation rating be changed from Priority Improvement to Improvement, particularly in respect to the impact Alternative Education Campuses have on accreditation ratings.

15.0 BOARD COMMITTEE UPDATE

Mr. Winslow reported that he and the superintendent were continuing to meet with the BOCES Board in putting together answers to questions posed by member districts

16.0 SCHOOL BOARD REMARKS

Ms. Raiffie said she was excited to be a part of this Board in their work to help better our schools and community and to have students succeed.

Mrs. Hoopes welcomed the new Board members, commending them on their willingness to be a part of the Board. She said she was looking forward to doing great work ahead.

Mr. Winslow welcomed the new Board members, saying there was important work to be done. He then presented the Board members and the superintendent with the gift of a compass engraved with the motto, "One direction all together."

17.0 NEXT MEETING NOTIFICATION

The next Board meeting will be at 6:00 p.m. on Tuesday, December 10, 2013, at the Administration Building.

18.0 ADJOURNMENT

The Board motioned to adjourn at 6:51 p.m.

Kenneth Winslow, Board President

Stephen Donnell, Board Secretary

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

Memo

TO: Charlotte Ciancio, Superintendent
FROM: Mike Crawford, Assistant Superintendent, Human Services
DATE: December 5, 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 December 10, 2013.

CLASSIFIED STAFF

<u>NEW EMPLOYEES</u>	<u>POSITION/FACILITY</u>	<u>EFFECTIVE DATE</u>	<u>REASON</u>
Brooks, Lois	Bus Driver/Transportation	11/26/2013	New Hire
Espinosa, Gloria	Bus Paraprofessional/Transportation	11/14/2013	New Hire
Marin, Ingrid	Exec. Admin. Asst./Professional Devel./HR	11/25/2013	New Hire
Marin, John	Communications Specialist/Ad Bldg.	12/02/2013	New Hire
Torres, Ada	Pre-K Paraprofessional Substitute/ District	11/14/2013	New Hire

<u>RESIGNATIONS/TERM.</u>	<u>POSITION/FACILITY</u>	<u>EFFECTIVE DATE</u>	<u>REASON</u>
Cataldo, Alexa	Instructional Paraprofessional/Achieve	12/16/2013	Resignation
Herron, Robyn	Special Ed Paraprofessional/Achieve	11/22/2013	Resignation
Pettit, Natalie	Bus Driver/Transportation	11/06/2013	Resignation
Quezada, Gustavo	Custodian/Welby Montessori	11/20/2013	Termination

CLASSIFIED REQUESTS

Miguel Leon, Custodian at the Skyview Campus, is requesting a Family Medical Leave of Absence from November 12, 2013 through November 27, 2013.

Luz Reyes, Office Clerk at Achieve and Nutrition Services Assistant at Monterey, is requesting a Family Medical Leave of Absence from November 5, 2013 through December 13, 2013.

Reyna Rivas, Nutrition Services Assistant at York, is requesting a Family Medical Leave of Absence from October 10, 2013 through November 18, 2013.

CERTIFIED STAFF

<u>NEW EMPLOYEES</u>	<u>POSITION/FACILITY</u>	<u>EFFECTIVE DATE</u>	<u>REASON</u>
No requests at this time			
<u>RESIGNATIONS/TERM.</u>	<u>POSITION/FACILITY</u>	<u>EFFECTIVE DATE</u>	<u>REASON</u>
No requests at this time			

CERTIFIED REQUESTS

Susan Culbertson, Kindergarten Teacher at York International, is requesting to retire effective the end of the 2013-2014 school year.

SUBSTITUTE TEACHERS

ADDITIONS

DELETIONS

Teresa Sena
Gregory Urmann

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

GENERAL FUND

	Period* <u>Nov 1- Nov 30</u>	Year to Date** <u>2013-2014</u>	Budget*** <u>2013-2014</u>
REVENUES			
Total Local Revenue	311,107	720,354	19,118,119
Total Intermediate Revenue	0	3,694	4,433
Total County Revenue	0	0	0
Total State Revenue	3,043,867	17,040,479	39,460,739
Total Federal Revenue	140,485	140,485	959,455
Total Transfers	0	(1,440,600)	(2,701,350)
Total Loan Revenue	0	2,025,063	0
Total General Fund Revenue	<u>3,495,459</u>	<u>18,489,476</u>	<u>56,841,396</u>
EXPENDITURES			
Total Salaries	2,777,021	13,053,987	30,668,383
Total Benefits	740,719	3,537,088	8,212,113
Total Purchased Professional Services	88,169	663,331	6,173,041
Total Purchased Property Services	54,018	638,908	1,300,805
Total Other Purchased Services	991,176	4,970,585	1,259,006
Supplies & Materials	285,491	1,180,581	10,634,083
Property	(1,089)	40,681	85,253
Other Objects	1,371	39,981	22,250
Other Uses of Funds	0	25,063	26,500
Total General Fund Expenditures	<u>4,936,875</u>	<u>24,150,205</u>	<u>58,381,434</u>
Beginning Fund Balance		7,001,089	
Fund Balance Year to Date		1,340,360	

* 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	3.77%	940,748	4.99%
Total Intermediate Revenue	83.34%	4,433	182.43%
Total County Revenue	0.00%	0	0.00%
Total State Revenue	43.18%	16,652,154	42.93%
Total Federal Revenue	14.64%	152,912	13.39%
Total Transfers	53.33%	(752,787)	11.93%
Total Loan Revenue	0.00%	0	0.00%
Total General Fund Revenue	32.53%	16,997,460	32.38%
EXPENDITURES			
Total Salaries	42.56%	11,900,323	39.58%
Total Benefits	43.07%	3,118,415	38.76%
Total Purchased Professional Services	10.75%	535,317	10.71%
Total Purchased Property Services	49.12%	528,725	41.68%
Total Other Purchased Services	394.80%	4,285,452	352.21%
Supplies & Materials	11.10%	869,463	10.97%
Property	47.72%	37,630	23.84%
Other Objects	179.69%	72,636	119.71%
Other Uses of Funds	94.58%	25,063	94.58%
Total General Fund Expenditures	41.37%	21,373,024	39.76%

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

OTHER FUNDS

	Period* <u>Nov 1- Nov 30</u>	Year to Date** <u>2013-2014</u>	Budget*** <u>2013-2014</u>
REVENUES			
CPP/Preschool Fund	0	124	1,440,275
Governmental Grants Fund	156,589	645,264	2,835,777
Capital Reserve Fund	421,773	2,166,995	1,251,850
Insurance Reserve Fund	0	340,030	340,000
Bond Redemption Fund	55,148	6,007,272	3,148,507
Food Service Fund	349	70,328	2,540,052
Building Fund	0	0	0
Total Revenue, Other Funds	<u>633,860</u>	<u>9,230,013</u>	<u>11,556,461</u>
EXPENDITURES			
CPP/Preschool Fund	110,469	548,081	1,460,358
Governmental Grants Fund	213,889	1,031,248	2,835,777
Capital Reserve Fund	531,550	1,759,751	1,951,951
Insurance Reserve Fund	5,216	449,748	475,216
Bond Redemption Fund	0	5,952,708	5,193,486
Food Service Fund	143,324	900,178	2,540,052
Building Fund	0	1,003,516	1,410,780
Total Expenditures, Other Funds	<u>1,004,449</u>	<u>11,645,229</u>	<u>15,867,620</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%	16,857	1.28%
Governmental Grants Fund	0.00%	986,017	27.06%
Capital Reserve Fund	33.69%	1,193,613	52.84%
Insurance Reserve Fund	0.00%	541,401	100.02%
Bond Redemption Fund	1.75%	48,173	1.59%
Food Service Fund	0.01%	68,425	3.04%
Buidling Fund	0.00%	801	0.11%
Total Revenue, Other Funds	79.87%	2,855,287	20.72%
EXPENDITURES			
CPP/Preschool Fund	37.53%	538,707	39.30%
Governmental Grants Fund	0.00%	1,028,504	28.22%
Capital Reserve Fund	90.15%	1,250,187	45.77%
Insurance Reserve Fund	94.64%	434,468	73.57%
Bond Redemption Fund	114.62%	752,346	15.21%
Food Service Fund	35.44%	639,638	26.36%
Building Fund	0.00%	9,861,749	39.69%
Total Expenditures, Other Funds	73.39%	14,505,599	35.76%

Period Ending 11/30/13

Balance Sheet Summary

FJBAS01A

Account Period 05

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	381,240.65	-4,942,510.26	4,246,181.63
	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	-2,064,128.21	-1,697,024.05	-1,561,846.48
	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	880,855.79	16,146.16	1,842,862.06	2,723,717.85
	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

Balance Sheet Summary

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	.00	-999,177.88	-33,385.88
	10-000-00-0000-8122-000-0000-00-4 Allow Uncollect Property Tax	.00	.00	.00	.00
	10-000-00-0000-8141-000-0000-01-4 Due from Intergovernmental	.00	.00	.00	.00
	10-000-00-0000-8141-000-0000-03-4 Due from State Gov't	.00	.00	.00	.00
	10-000-00-0000-8141-000-3120-03-4 Accounts Receivable Voc Ed	.00	.00	.00	.00
	10-000-00-0000-8153-000-0000-01-4 Accounts Receivable	43,157.50	.00	-4,574.29	38,583.21
	10-000-00-0000-8153-000-0000-02-4 Accounts Receivable-Retired	9,454.58	410.67	-740.66	8,713.92
	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	.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	-12,304.44	53,436.30	50,356.56
	10-000-00-0000-8132-000-0000-22-4 Due To/From Gov't Grants Fund	479,930.42	147,529.44	-255,323.77	224,606.65
	10-000-00-0000-8132-000-0000-31-4 Due To/From Bond Redemption Fund	.00	.00	.00	.00
	10-000-00-0000-8132-000-0000-41-4 Due to / From bldg fund	.00	.00	.00	.00
	10-000-00-0000-8132-000-0000-43-4 Due To/From Capital Reserve Fund	.00	82,502.98	.00	.00
	10-000-00-0000-8132-000-0000-51-4 Due To/From Food Service Fund	832.20	-5,820.52	128,091.69	128,923.89
	Total Assets	12,084,234.21	-1,454,423.27	-6,043,607.86	6,040,626.35

Period Ending 11/30/13

Balance Sheet Summary

FJBAS01A

Account Period 05

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 10	GENERAL FUND				
	10-000-00-0000-7421-000-0000-00-4 Accounts Payable	74,887.22	.00	-74,887.22	.00
	10-000-00-0000-7421-000-0000-01-4 Prior Yrs Accounts Payable	199,466.39	.00	-199,466.39	.00
	10-000-00-0000-7461-000-0000-00-4 Accrued Wages and Benefits	.00	.00	.00	.00
	10-000-00-0000-7461-000-0000-01-4 Accrued Salaries-Summer Payment	3,416,776.02	.00	.00	3,416,776.02
	10-000-00-0000-7461-000-0000-02-4 Accrued PERA-Summer Payment	967,201.94	.00	.00	967,201.94
	10-000-00-0000-7461-000-0000-03-4 Accrued Vacation	.00	.00	.00	.00
	10-000-00-0000-7461-000-0000-04-4 Accrued Early Retirement	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-00-4 Due to State Gov't	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-01-4 Payable-PERA	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-02-4 Payable-Federal Tax W/H	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-03-4 Payable-State Tax W/H	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-05-4 Payable-Kaiser	11,601.99	742.93	-29,555.09	-17,953.10
	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	.00	.00
	10-000-00-0000-7471-000-0000-09-4 Payable-Food Service Dues	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-10-4 Payable-Credit Union	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-11-4 Payable-Pace Dues	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-12-4 Payable-Group Life	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-13-4 Payable-Tax Sheltered Annuities	97.84	.00	-93.52	4.32
	10-000-00-0000-7471-000-0000-14-4 Payable-United Way	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-15-4 Payable-Medicare	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-16-4 Payable-CCSEA	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-17-4 Payable CASE Life	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-18-4 Payable-PERA Survivor Insurance	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-19-4 Payable-CASE Dues	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-20-4 Payable-Cancer Care	-37.17	.00	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	.00	-5,316.62	-4,882.35
	10-000-00-0000-7471-000-0000-23-4 Payable-Dental	.00	-14,361.13	-74,006.28	-74,006.28
	10-000-00-0000-7471-000-0000-24-4 Payable-Vision-VSP	80.20	49.76	-107.80	-27.60
	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 Foundatio	.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	-3,692.40	-759.11	15,188.40
	10-000-00-0000-7471-000-0000-31-4 Payable-Dependant Care & Health FSAs	-15,799.68	3,692.40	759.11	-15,040.57

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 10	GENERAL FUND				
	10-000-00-0000-7471-000-0000-32-4 Alternative License	.00	495.84	-4,462.48	-4,462.48
	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	5,083,144.98	-13,007.65	-382,878.21	4,700,266.77
	10-000-00-0000-6750-000-0000-00-4 Committed Fund Balance	1,149,640.00	.00	.00	1,149,640.00
	10-000-00-0000-6721-000-0000-00-4 Restricted for Tabor 3% Reserve	1,699,040.00	.00	.00	1,699,040.00
	10-000-00-0000-6722-000-0000-00-4 Restricted for Multi-Yr Contracts	1,093,550.00	.00	.00	1,093,550.00
	10-000-00-0000-6760-000-0000-00-4 Assigned fund balance	307,200.00	.00	.00	307,200.00
	10-000-00-0000-9330-000-0000-00-4 Financial Crisis Restricted Reserve	.00	.00	.00	.00
	10-000-00-0000-6775-000-0000-00-4 Budgeted Fund Balance	-1,540,037.70	.00	.00	-1,540,037.70
	10-000-00-0000-6770-000-0000-00-4 Unassigned fund balance	2,751,659.23	.00	.00	2,751,659.23
	Total Equity	5,461,051.53	.00	.00	5,461,051.53
	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	3,495,459.43	18,489,475.54	18,489,475.54
	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	-4,936,875.05	-24,150,205.19	-24,150,205.19
	10-000-00-0000-6784-000-0000-00-4 Encumbrance Control	.00	113,074.22	-549,579.47	-549,579.47
	10-000-00-0000-6753-000-0000-00-4 Reserve for Encumbrances	.00	-113,074.22	549,579.47	549,579.47
	Total Controls	1,540,037.70	-1,441,415.62	-5,660,729.65	-4,120,691.95
	Total Equity and Control	7,001,089.23	-1,441,415.62	-5,660,729.65	1,340,359.58
	Total Liabilities and Equity	12,084,234.21	-1,454,423.27	-6,043,607.86	6,040,626.35
	*Fund is in Balance	.00			

Balance Sheet Summary

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

Balance Sheet Summary

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	-5,215.80	-10,438.36	37,143.77
	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	-99,279.73	16,214.79
	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	-5,215.80	-109,718.09	53,358.56

Balance Sheet Summary

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	340,029.96	340,029.96
	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	-5,215.80	-449,748.05	-449,748.05
	18-000-00-0000-6784-000-0000-00-4 Encumbrance Control	.00	8,033.43	-7,875.63	-7,875.63
	18-000-00-0000-6753-000-0000-00-4 Reserve for Encumbrances	.00	-8,033.43	7,875.63	7,875.63
	Total Controls	135,216.00	-5,215.80	-109,718.09	25,497.91
	Total Equity and Control	163,076.65	-5,215.80	-109,718.09	53,358.56
	Total Liabilities and Equity	163,076.65	-5,215.80	-109,718.09	53,358.56
	*Fund is in Balance	.00			

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 19	C.P.P.				
	19-000-00-0000-8101-000-0000-02-4 CPP Cash NVB	368,555.01	-7,831.72	753.15	369,308.16
	19-000-00-0000-8101-000-0000-03-4 Cash-CPP	-135,835.19	-122,789.83	-489,691.85	-625,527.04
	19-000-00-0000-8153-000-0000-00-4 Accounts Receivable	.00	.00	.00	.00
	19-000-00-0000-8132-000-0000-10-4 Due To/From General Fund	3,079.74	12,304.44	-53,436.30	-50,356.56
	19-000-00-0000-8132-000-0000-22-4 Due To/From Gov't Grant Fund	8,460.56	7,847.64	-8,460.56	.00
	19-000-00-0000-8132-000-0000-43-4 Due to/From 19 and 43	.00	.00	.00	.00
	Total Assets	244,260.12	-110,469.47	-550,835.56	-306,575.44

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 19	C.P.P.				
	19-000-00-0000-7421-000-0000-00-4 Accounts Payable	.00	.00	.00	.00
	19-000-00-0000-7421-000-0000-01-4 Prior Yrs Accounts Payable	2,879.37	.00	-2,879.37	.00
	19-000-00-0000-7461-000-0000-01-4 Accrued Salaries - Summer Payment	145,094.48	.00	.00	145,094.48
	19-000-00-0000-7461-000-0000-02-4 Accrued Benefits - Summer Payment	41,488.18	.00	.00	41,488.18
	Total Liabilities	189,462.03	.00	-2,879.37	186,582.66
	19-000-00-0000-6724-000-0000-00-4 Restricted CPP Reserve	54,798.09	.00	.00	54,798.09
	19-000-00-0000-6760-000-0000-00-4 Reserved fund balance	.00	.00	.00	.00
	19-000-00-0000-6775-000-0000-00-4 Budgeted Fund Balance	-20,083.00	.00	.00	-20,083.00
	19-000-00-0000-6770-000-0000-00-4 Unreserved fund balance	.00	.00	.00	.00
	Total Equity	34,715.09	.00	.00	34,715.09
	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	124.43	124.43
	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	-110,469.47	-548,080.62	-548,080.62
	19-000-00-0000-6784-000-0000-00-4 Encumbrance Control	.00	-324.60	-564.60	-564.60
	19-000-00-0000-6753-000-0000-00-4 Reserve for Encumbrances	.00	324.60	564.60	564.60
	Total Controls	20,083.00	-110,469.47	-547,956.19	-527,873.19
	Total Equity and Control	54,798.09	-110,469.47	-547,956.19	-493,158.10
	Total Liabilities and Equity	244,260.12	-110,469.47	-550,835.56	-306,575.44
	*Fund is in Balance	.00			

Period Ending 11/30/13

Balance Sheet Summary

FJBAS01A

Account Period 05

Fund	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
22	Governmental Designated-Purpose Grant Fd				
	22-000-00-0000-8101-000-0000-00-4 Cash-North Valley Bank	45,260.89	66,476.78	496,954.48	542,215.37
	22-000-00-0000-8111-000-0000-01-4 Investment-ColoTrust	260,918.16	.00	-252,095.02	8,823.14
	22-000-00-0000-8111-000-0000-04-4 Investment-CLASS	.00	.00	.00	.00
	22-577-00-0000-8103-000-0000-00-4 Petty Cash-Chapter I	.00	.00	.00	.00
	22-000-00-0000-8142-000-0000-01-4 Accounts Receivable	836.33	.00	-836.33	.00
	22-000-00-0000-8142-000-1000-01-4 Due from Federal Gov't	.00	.00	.00	.00
	22-000-00-0000-8142-000-1000-02-4 Due from State Gov't	.00	.00	.00	.00
	22-000-00-0000-8142-000-5010-01-4 Supp Summer School Accounts 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	-19,801.00	-84,535.00	-7,943.00
	22-000-00-0000-8142-000-5377-00-4 Tiered Intervention A/R	149,142.00	22,865.00	-126,277.00	22,865.00
	22-121-00-0000-8142-000-3901-01-4 Accounts Receivable Summer School	.00	.00	.00	.00
	22-129-00-0000-8142-000-5184-01-4 Accounts Receivable SS/HS	.00	.00	.00	.00
	22-183-00-0000-8142-000-0183-01-4 Accounts Receivable School Ready	.00	.00	.00	.00
	22-187-00-0000-8142-000-4173-01-4 Accounts Receivable Early Childhood	10,168.00	.00	-3,418.00	6,750.00
	22-188-00-0000-8142-000-8600-01-4 Accounts Receivable Headstart	.00	.00	.00	.00
	22-244-00-0000-8142-000-7076-01-4 Accounts Receivable NSF	.00	.00	.00	.00
	22-245-00-0000-8142-000-7076-01-4 Accounts Receivable NSF2	.00	.00	.00	.00
	22-246-00-0000-8142-000-7076-00-4 NSF3 Accounts Receivable	.00	.00	.00	.00
	22-304-00-0000-8142-000-0304-01-4 Accounts Receivable New Tech	.00	.00	.00	.00
	22-328-00-0000-8142-000-0331-01-4 Accounts Receivable El Pomar	.00	.00	.00	.00
	22-334-00-0000-8142-000-0334-01-4 Accounts Receivable CSSI	.00	.00	.00	.00
	22-496-00-0000-8142-000-4048-01-4 Accounts Receivable Secondary Basic	.00	.00	.00	.00
	22-504-00-0000-8142-000-4027-00-4 Title VI-B IDEA Mapleton A/R	296,193.00	.00	-296,193.00	.00
	22-545-00-0000-8142-000-4410-00-4 Job Bill Grant Accounts Receivable	.00	.00	.00	.00
	22-553-00-0000-8142-000-4186-01-4 Accounts Receivable Title IV	.00	.00	.00	.00
	22-560-00-0000-8142-000-4365-01-4 Accounts Receivable Title III	69,218.00	.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	.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 Reallocat	.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	.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

Balance Sheet Summary

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
	22-000-00-0000-8142-000-3206-00-4 READ Act Acct Rec/Mapleton	.00	.00	.00	.00
	22-000-00-0000-8142-000-3207-00-4 Library Program Accts Rec	.00	.00	.00	.00
	22-000-00-0000-8142-000-4413-00-4 Race to the Top A/R	19,995.00	.00	-19,995.00	.00
	22-000-00-0000-8142-000-5010-00-4 SISG Accounts Receivable	.00	24,871.00	24,871.00	24,871.00
	22-000-00-0000-8142-000-5010-03-4 Prevention Integration A/R	.00	.00	.00	.00
	22-000-00-0000-8142-000-5360-01-4 Colo Grad Paths New America Acct Rec	12,431.00	.00	-24,289.00	-11,858.00
	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
	22-461-00-0000-8142-000-3206-00-4 READ Act Accts Rec/Connections	.00	.00	.00	.00
	22-461-00-0000-8142-000-4027-00-4 Title VI-B IDEA Connections A/R	43,288.00	.00	-43,288.00	.00
	22-502-00-0000-8141-000-0123-00-4 Kanter/Kallman Fnd A/R	.00	.00	.00	.00
	22-505-00-0000-8142-000-4391-00-4 ARRA Title VIB Accts Rec	6.00	.00	.00	6.00
	22-520-00-0000-8142-000-0520-00-4 MEF Teacher Scholarships A/R	10,477.23	.00	.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	.00	-6,140.00	.00
	22-000-00-0000-8132-000-0000-10-4 Due To/From General Fund	-479,930.42	-147,529.44	255,323.77	-224,606.65
	22-000-00-0000-8132-000-0000-19-4 Due To/From C P P Fund	-8,460.56	-7,847.64	8,460.56	.00
	22-000-00-0000-8132-000-0000-43-4 Due To/From Capital Reserve	.00	.00	.00	.00
	22-000-00-0000-8132-000-0000-51-4 Due To/From Food Service	.00	.00	-542.92	-542.92
	Total Assets	585,663.51	-60,965.30	-419,480.46	166,183.05

Balance Sheet Summary

Fund	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
22	Governmentl Designated-Purpose Grant Fd				
	22-000-00-0000-7421-000-0000-00-4 Accounts Payable	7,528.00	.00	.00	7,528.00
	22-000-00-0000-7421-000-0000-01-4 Prior Yrs Accounts Payable	4,054.90	.00	-4,054.90	.00
	22-000-00-0000-7461-000-0000-01-4 Accrued Salaries-Summer Payment	222,071.46	.00	.00	222,071.46
	22-000-00-0000-7461-000-0000-02-4 Accrued Benefits-Summer Payment	53,631.79	.00	.00	53,631.79
	22-000-00-0000-7482-000-1000-00-4 Deferred Revenue	.00	.00	.00	.00
	22-115-00-0000-7482-000-0171-00-4 Partnership for Great Schools Def Rev	.00	.00	.00	.00
	22-119-00-0000-7482-000-3150-00-4 Gifted & Talented Deferred Revenue	852.30	.00	.00	852.30
	22-121-00-0000-7482-000-3901-00-4 Deferred Revenue Summer School	.00	.00	.00	.00
	22-155-00-0000-7482-000-3951-00-4 Deferred Revenue Explore Arts	.00	.00	.00	.00
	22-183-00-0000-7482-000-0183-00-4 Deferred Revenue School Ready	.00	.00	.00	.00
	22-187-00-0000-7482-000-4173-00-4 Deferred Revenue IDEA	.00	.00	.00	.00
	22-188-00-0000-7482-000-8600-00-4 Deferred Revenue Headstart	.00	.00	.00	.00
	22-194-00-0000-7482-000-0194-00-4 Deferred Revenue Friedman	.00	.00	.00	.00
	22-304-00-0000-7482-000-0304-00-4 Deferred Rev New Tech	.00	.00	.00	.00
	22-306-00-0000-7482-000-3192-00-4 Deferred Revenue Counselor Corp	5,567.44	.00	-5,568.00	-.56
	22-307-00-0000-7482-000-0307-00-4 Deferred Revenue MESA Grant	3,665.47	-3,665.47	-3,665.47	.00
	22-307-00-0000-7482-000-0307-03-4 Breech Foundation Deferred Revenue	.00	.00	.00	.00
	22-308-00-0000-7482-000-0308-00-4 Deferred Revenue Qwest/Tech	.00	.00	.00	.00
	22-310-00-0000-7482-000-1310-00-4 Deferred Revenue Truancy Red	.00	.00	.00	.00
	22-334-00-0000-7482-000-0334-00-4 Deferred Revenue CSSI	.00	.00	.00	.00
	22-340-00-0000-7482-000-0340-00-4 Deferred Revenue CES	.00	.00	.00	.00
	22-341-00-0000-7482-000-0341-00-4 Deferred Revenue CES2	.00	.00	.00	.00
	22-496-00-0000-7482-000-4048-00-4 Deferred Revenue Secondary Basic	.00	.00	.00	.00
	22-502-00-0000-7482-000-0502-00-4 Deferred Revenue MESA Grant	.00	.00	.00	.00
	22-520-00-0000-7482-000-0520-00-4 MEF Teacher Scholarships Def Rev	.00	.00	.00	.00
	22-521-00-0000-7482-000-0303-00-4 Deferred Revenue Rose MESA	11,000.00	.00	.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	.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

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 22	Governmentl Designated-Purpose Grant Fd				
	22-000-00-0000-7482-000-0155-00-4 Google Grant Def Rev	.00	.00	.00	.00
	22-000-00-0000-7482-000-0155-01-4 Google/E-Reader Def Rev	.00	.00	.00	.00
	22-000-00-0000-7482-000-0160-00-4 Amgen Foundation Deferred Revenue	.00	.00	.00	.00
	22-000-00-0000-7482-000-1400-00-4 Colorado Health Foundation Def Rev	197,922.00	.00	.00	197,922.00
	22-000-00-0000-7482-000-3206-00-4 READ Act Def Rev/Mapleton	.00	.00	.00	.00
	22-000-00-0000-7482-000-3207-00-4 Library Program Def Rev	.00	.00	.00	.00
	22-000-00-0000-7482-000-5360-01-4 Colo Grad Paths NA Def Rev	.00	.00	.00	.00
	22-151-00-0000-7482-000-0126-01-4 GOCO Deferred Revenue	145.00	.00	.00	145.00
	22-305-00-0000-7482-000-0305-00-4 Morgridge Foundation Deferred Revenue	.00	.00	.00	.00
	22-320-00-0000-7482-000-0320-01-4 Gates Foundation Deferred Revenue	350.00	.00	.00	350.00
	22-461-00-0000-7482-000-3206-00-4 READ Act Def Rev/Connections	.00	.00	.00	.00
	22-461-00-0000-7482-000-4027-00-4 Title VI-B IDEA Connections Def Rev	.00	.00	.00	.00
	22-502-00-0000-7482-000-0123-00-4 Kanter/Kallman Fnd Def Rev	869.00	.00	.00	869.00
	22-512-00-0000-7482-000-7724-00-4 CPPW Wellness - GLA Playground Def Re	.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	-3,665.47	-33,497.37	552,166.14
	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	156,589.47	645,264.47	645,264.47
	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	-213,889.30	-1,031,247.56	-1,031,247.56
	22-000-00-0000-6784-000-0000-00-4 Encumbrance Control	.00	4,858.14	-5,313.51	-5,313.51
	22-000-00-0000-6753-000-0000-00-4 Reserve for Encumbrances	.00	-4,858.14	5,313.51	5,313.51
	Total Controls	.00	-57,299.83	-385,983.09	-385,983.09
	Total Equity and Control	.00	-57,299.83	-385,983.09	-385,983.09
	Total Liabilities and Equity	585,663.51	-60,965.30	-419,480.46	166,183.05

Balance Sheet Summary

Fund	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
22	Governmtl Designated-Purpose Grant Fd				
	*Fund is in Balance .00				

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 31	Bond Redemption Fund				
	31-000-00-0000-8101-000-0000-00-4 Cash-Colorado National Bank	.00	.00	.00	.00
	31-000-00-0000-8111-000-0000-01-4 Investment-ColoTrust	.00	.00	.00	.00
	31-000-00-0000-8111-000-0000-02-4 Investment-Piper Jaffray	.00	.00	.00	.00
	31-000-00-0000-8111-000-0000-04-4 Investment-US Bancorp/Piper Jaffray	.00	.00	.00	.00
	31-000-00-0000-8111-000-0000-05-4 US Bancorp-Dreyfus	.00	.00	.00	.00
	31-000-00-0000-8111-000-0000-06-4 Cash Held with Trustee	923,046.12	.00	546,799.51	1,469,845.63
	31-000-00-0000-8111-000-0000-07-4 US Bank Custodial Account	1,161,753.18	55,148.06	-357,925.06	803,828.12
	31-000-00-0000-8111-000-0000-08-4 Bond Refunding Escrow	.00	.00	.00	.00
	31-000-00-0000-8121-000-0000-00-4 Property Taxes Receivable	181,889.21	.00	-134,310.21	47,579.00
	31-000-00-0000-8132-000-0000-10-4 Due To/From From General Fund	.00	.00	.00	.00
	Total Assets	2,266,688.51	55,148.06	54,564.24	2,321,252.75

Balance Sheet Summary

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	55,148.06	6,007,271.84	6,007,271.84
	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	.00	-5,952,707.60	-5,952,707.60
	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	55,148.06	54,564.24	2,099,543.24
	Total Equity and Control	2,190,259.51	55,148.06	54,564.24	2,244,823.75
	Total Liabilities and Equity	2,266,688.51	55,148.06	54,564.24	2,321,252.75
	*Fund is in Balance	.00			

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 41	Building Fund				
	41-000-00-0000-8111-000-0000-00-4 Building Fund Cash C-Safe	.00	.00	.00	.00
	41-805-00-0000-8105-000-0000-00-4 Cash with Fiscal Agent	1,410,779.56	.00	-1,003,515.85	407,263.71
	41-000-00-0000-8142-000-3188-00-4 BEST Grant Receivable	.00	.00	.00	.00
	41-000-00-0000-8132-000-0000-10-4 Due To From General Fund	.00	.00	.00	.00
	41-000-00-0000-8132-000-0000-43-4 Due to/from	.00	.00	.00	.00
	Total Assets	1,410,779.56	.00	-1,003,515.85	407,263.71

Period Ending 11/30/13

Balance Sheet Summary

FJBAS01A

Account Period 05

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 41	Building Fund				
	41-000-00-0000-7421-000-0000-00-4 Accounts Payable	.00	.00	.00	.00
	41-000-00-0000-7421-000-0000-01-4 Prior Yrs Accounts Payable	.00	.00	.00	.00
	41-805-00-0000-7432-000-3188-00-4 Construction Contracts Payable- BEST	.00	.00	.00	.00
	Total Liabilities	.00	.00	.00	.00
	41-000-00-0000-6726-000-0000-00-4 Restricted Fund Balance	1,410,779.56	.00	.00	1,410,779.56
	41-000-00-0000-6775-000-0000-00-4 Budgeted Fund Balance	.00	.00	-1,410,780.00	-1,410,780.00
	41-000-00-0000-6770-000-0000-00-4 Undesignated Fund Balance	.00	.00	.00	.00
	Total Equity	1,410,779.56	.00	-1,410,780.00	-.44
	41-000-00-0000-6780-000-0000-00-4 Estimated revenue	.00	.00	.00	.00
	41-000-00-0000-6781-000-0000-00-4 Revenue Control	.00	.00	.00	.00
	41-000-00-0000-6782-000-0000-00-4 appropriations	.00	.00	1,410,780.00	1,410,780.00
	41-000-00-0000-6783-000-0000-00-4 Expenditure Control	.00	.00	-1,003,515.85	-1,003,515.85
	41-000-00-0000-6784-000-0000-00-4 Encumbrance	.00	.00	.00	.00
	41-000-00-0000-6753-000-0000-00-4 Reserve for Encumbrances	.00	.00	.00	.00
	Total Controls	.00	.00	407,264.15	407,264.15
	Total Equity and Control	1,410,779.56	.00	-1,003,515.85	407,263.71
	Total Liabilities and Equity	1,410,779.56	.00	-1,003,515.85	407,263.71
	*Fund is in Balance	.00			

Balance Sheet Summary

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	-78,121.53	-194,225.77	114,995.34
43-000-00-0000-8111-000-0000-01-4	Investment-ColoTrust	202,632.52	-285,424.84	227,981.09	430,613.61
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	-.02	-.02	.00
43-000-00-0000-8111-000-0000-04-4	Investment-CLASS	.00	.00	.00	.00
43-000-00-0000-8111-000-0000-05-4	Unrestricted Cash	.00	.00	.00	.00
43-000-00-0000-8111-000-0000-06-4	Investment-Wells Fargo	.00	.00	.00	.00
43-000-00-0000-8111-000-0000-07-4	Investment-Wells Fargo (Tech)	.00	.00	.00	.00
43-000-00-0000-8111-000-0000-08-4	Investment-New Tech High	.00	.00	.00	.00
43-000-00-0000-8111-000-0000-09-4	Investment-Wells Fargo (Buses)	.00	.00	.00	.00
43-000-00-0000-8111-000-0000-10-4	Apple Lease	.00	.00	.00	.00
43-000-00-0000-8111-000-0000-11-4	DeLage Lease	.00	.00	.00	.00
43-000-00-0000-8111-000-0000-12-4	American Capital Lease	.00	336,272.75	336,272.75	336,272.75
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 Expenes	.00	.00	.00	.00
43-000-00-0000-8142-000-3189-00-4	BEST Roofing Receivable	.00	.00	.00	.00
43-000-00-0000-8132-000-0000-10-4	Due To/From General Fund	.00	-82,502.98	.00	.00
43-000-00-0000-8132-000-0000-18-4	Due To/From Ins Res Fund	.00	.00	.00	.00
43-000-00-0000-8132-000-0000-19-4	Due to/from CPP	.00	.00	.00	.00
43-000-00-0000-8132-000-0000-22-4	Due To/From Governmental Grants	.00	.00	.00	.00
43-000-00-0000-8132-000-0000-41-4	Due to/from	.00	.00	.00	.00
	Total Assets	957,446.40	-109,776.62	344,972.80	1,302,419.20

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 43	CAPITAL RESERVE FUND				
	43-000-00-0000-7421-000-0000-00-4 Accounts Payable	.00	.00	.00	.00
	43-000-00-0000-7421-000-0000-01-4 Prior Yrs Accounts Payable	62,270.79	.00	-62,270.79	.00
	43-000-00-0000-7481-000-0000-00-4 Deferred Property Tax Revenue	.00	.00	.00	.00
	43-000-00-0000-7481-000-0000-01-4 Deferred Revenue	90,327.10	.00	.00	90,327.10
	43-000-00-0000-7531-000-0000-00-4 Obligation-Capital Leases	.00	.00	.00	.00
	Total Liabilities	152,597.89	.00	-62,270.79	90,327.10
	43-000-00-0000-6726-000-0000-00-4 Reserved fund balance	804,848.51	.00	.00	804,848.51
	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	104,747.51	.00	.00	104,747.51
	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	421,773.24	2,166,994.78	2,166,994.78
	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	-531,549.86	-1,759,751.19	-1,759,751.19
	43-000-00-0000-6784-000-0000-00-4 Encumbrance Control	.00	2,484.41	-74,857.52	-74,857.52
	43-000-00-0000-6753-000-0000-00-4 Reserve for Encumbrances	.00	-2,484.41	74,857.52	74,857.52
	Total Controls	700,101.00	-109,776.62	407,243.59	1,107,344.59
	Total Equity and Control	804,848.51	-109,776.62	407,243.59	1,212,092.10
	Total Liabilities and Equity	957,446.40	-109,776.62	344,972.80	1,302,419.20
	*Fund is in Balance	.00			

Period Ending 11/30/13

Balance Sheet Summary

FJBAS01A

Account Period 05

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	-93,745.22	-603,576.75	721,531.35
	51-000-00-0000-8101-000-0000-01-4 Cash-North Valley Bank School Passpo	62,026.50	.00	11,181.19	73,207.69
	51-000-00-0000-8103-000-0000-00-4 Petty Cash	.00	.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	101.88	261,542.16
	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	4,954.54	16,598.51	19,391.17
	51-113-00-0000-8171-000-0000-02-4 MDW Non Food Inventory	1,042.79	.00	-109.83	932.96
	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	5,252.70	8,015.49	10,587.21
	51-114-00-0000-8171-000-0000-02-4 MNT Non Food Inventory	979.09	.00	203.28	1,182.37
	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	5,302.12	9,734.18	11,463.55
	51-115-00-0000-8171-000-0000-02-4 VV Non Food Inventory	611.79	.00	579.53	1,191.32
	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	5,410.61	14,808.26	15,820.04
	51-116-00-0000-8171-000-0000-02-4 WH Non Food Inventory	631.94	.00	648.77	1,280.71
	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	6,952.65	12,118.30	13,432.81
	51-151-00-0000-8171-000-0000-02-4 BH Non Food Inventory	311.38	.00	124.46	435.84
	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 11/30/13

Balance Sheet Summary

FJBAS01A

Account Period 05

Fund	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
51	Nutrition Service Fund				
	51-155-00-0000-8171-000-0000-01-4 Explore Food Inventory	3,166.44	5,647.82	9,418.27	12,584.71
	51-155-00-0000-8171-000-0000-02-4 Explore Non Food Inventory	1,214.62	.00	239.91	1,454.53
	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	.00	4,517.05	5,791.97
	51-181-00-0000-8171-000-0000-02-4 MELC Non Food Inventory	359.80	.00	1.40	361.20
	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	9,056.40	11,822.35	17,006.69
	51-334-00-0000-8171-000-0000-02-4 Acad/Clay Non Food Inventory	851.11	.00	810.27	1,661.38
	51-335-00-0000-8153-000-0000-00-4 MEC/MESA Accounts Receivable	.00	.00	.00	.00
	51-335-00-0000-8171-000-0000-00-4 MEC/MESA Inventory	.00	.00	.00	.00
	51-335-00-0000-8171-000-0000-01-4 MEC/MESA Food Inventory	3,586.41	3,411.04	6,166.24	9,752.65
	51-335-00-0000-8171-000-0000-02-4 MEC/MESA Non Food Inventory	1,149.38	.00	-630.31	519.07
	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	7,154.57	22,802.60	24,713.36
	51-511-00-0000-8171-000-0000-02-4 York Intl Non Food Inventory	516.75	.00	794.18	1,310.93
	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	5,394.31	8,298.03	10,926.68
	51-512-00-0000-8171-000-0000-02-4 GLA Non Food Inventory	694.83	.00	472.65	1,167.48
	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	1,330.80	2,510.00
	51-000-00-0000-8142-000-3169-00-4 Child Nutrition Lunch A/R	1,058.70	.00	1,203.60	2,262.30
	51-000-00-0000-8142-000-4553-00-4 Federal School Breakfast A/R	58,442.95	.00	-46,864.99	11,577.96

Balance Sheet Summary

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	-167,414.66	-9,679.72
	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	970.53	-3,831.24	42,676.32
	51-000-00-0000-8171-000-0000-02-4 Non Food Inventory	13,573.39	2,305.27	7,252.58	20,825.97
	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	3,271.95	6,374.17	8,564.64
	51-156-00-0000-8171-000-0000-02-4 Welby Montessori Non Food Inventory	528.58	.00	430.76	959.34
	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	2,986.52	3,551.37	7,455.25
	51-740-00-0000-8171-000-0000-02-4 Catering Non Food Inventory	699.26	.00	3,217.39	3,916.65
	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	-117,301.48	-128,091.69	-128,923.89
	51-000-00-0000-8132-000-0000-22-4 Due To/From Government Grant	.00	.00	542.92	542.92
	Total Assets	2,468,476.90	-142,975.67	-833,263.02	1,635,213.88

Period Ending 11/30/13

Balance Sheet Summary

FJBAS01A

Account Period 05

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	124,185.91	.00	.00	124,185.91
	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	39,476.30	.00	.00	39,476.30
	51-113-00-0000-7481-000-0000-00-4 MDW Deferred Revenue	.00	.00	.00	.00
	51-114-00-0000-7481-000-0000-00-4 MNT Deferred Revenue	.00	.00	.00	.00
	51-115-00-0000-7481-000-0000-00-4 VV Deferred Revenue	.00	.00	.00	.00
	51-116-00-0000-7481-000-0000-00-4 WH Deferred Revenue	.00	.00	.00	.00
	51-151-00-0000-7481-000-0000-00-4 BH Deferred Revenue	.00	.00	.00	.00
	51-155-00-0000-7481-000-0000-00-4 Explore Deferred Revenue	.00	.00	.00	.00
	51-181-00-0000-7481-000-0000-00-4 MELC Deferred Revenue	.00	.00	.00	.00
	51-334-00-0000-7481-000-0000-00-4 Aced/Clay Deferred Rev	.00	.00	.00	.00
	51-335-00-0000-7481-000-0000-00-4 MEC/MESA Deferred Revenue	.00	.00	.00	.00
	51-511-00-0000-7481-000-0000-00-4 York Intl Deferred Revenue	.00	.00	.00	.00
	51-512-00-0000-7481-000-0000-00-4 GLA Deferred Revenue	.00	.00	.00	.00
	51-521-00-0000-7481-000-0000-00-4 MESA Deferred Revenue	.00	.00	.00	.00
	51-156-00-0000-7481-000-0000-00-4 Welby Montessori Deferred Revenue	.00	.00	.00	.00
	51-301-00-0000-7481-000-0000-00-4 SKV Deferred Revenue	.00	.00	.00	.00
	51-305-00-0000-7481-000-0000-00-4 NVYAS Deferred Revenue	.00	.00	.00	.00
	51-526-00-0000-7482-000-0561-00-4 Livewell Colo Grant Def Rev	.00	.00	.00	.00
	51-935-00-0000-7481-000-0000-00-4 New America Deferred Revenue	.00	.00	.00	.00
	Total Liabilities	169,957.65	.00	-3,412.38	166,545.27
	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	.00	.00	.00	.00
	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	1,729,632.93	.00	.00	1,729,632.93
	Total Equity	2,298,519.25	.00	.00	2,298,519.25

Balance Sheet Summary

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	348.74	70,327.63	70,327.63
	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	-143,324.41	-900,178.27	-900,178.27
	51-000-00-0000-6784-000-0000-00-4 Encumbrance Control	.00	-147.90	-14,632.16	-14,632.16
	51-000-00-0000-6753-000-0000-00-4 Reserve for Encumbrances	.00	147.90	14,632.16	14,632.16
	51000000000678500000000004 Encumbrance for Balance	.00	.00	.00	.00
	Total Controls	.00	-142,975.67	-829,850.64	-829,850.64
	Total Equity and Control	2,298,519.25	-142,975.67	-829,850.64	1,468,668.61
	Total Liabilities and Equity	2,468,476.90	-142,975.67	-833,263.02	1,635,213.88

*Fund is in Balance .00

Memo

TO: Board of Education
FROM: Charlotte Ciancio, Superintendent
DATE: December 25, 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 November 19th Board meeting, District administration and the Board of Education received the following policies:

BCB	School Board Member Conflict of Interest
BDA	Board Organizational Meeting
BE	School Board Meetings
BEC	Executive Sessions
BEDB	Agenda
BEDF	Voting Method
CBA/CBC	Qualifications/Powers and Responsibilities of Superintendent
DAB	Financial Administration
DBJ	Budget Transfers
DKC	Expense Authorization/Reimbursement

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 Board Member Conflict of Interest

The members of the Board of Education (the “Board”) for Mapleton Public Schools (the “District”) are dedicated to serving the interests of the general public. As a small, close-knit community, it is important that policies are in place to prevent any perception to the contrary. This policy is intended to provide those safeguards to protect the reputation and integrity of the District, Board members, and the community.

A conflict of interest can arise when a public officer, such as a Board member, is unable to devote him or herself with complete loyalty and singleness of purpose to the general public interest. A conflict of interest is a personal pecuniary interest that is immediate, definite, and demonstrable, and which is (or may be) in conflict with the public interest.

A Board member who has a personal or private interest in a matter proposed or pending before the Board shall disclose such interest to the Board, shall abstain from voting on the matter, and shall not attempt to influence the decisions of other Board members in voting on the matter.

Additionally, to maintain public confidence and to prevent the use of public office for private gain, Board members shall disclose potential conflicts of interest in connection with Board contracts, purchases, payments or other pecuniary transactions, in writing to the Board of Education and to the Secretary of State at least 72 hours prior to a transaction with reference to which he is about to act in his official capacity. The written disclosure shall list, as applicable, the amount of the member's financial interest, the purpose and duration of any services rendered, compensation received for services, or such other information necessary to describe the interest. This written disclosure will be attached to the minutes of the meeting in which the Board action occurred relating to the matter disclosed. If a Board member has complied with these statutory disclosure requirements of an interest in the matter, the Board member may vote if participation is necessary to obtain a quorum or to otherwise enable the Board to act. If a member votes under these circumstances, that member shall state for the record the fact and summary nature of the potential conflict of interest.

The Board considers it a conflict of interest for a Board member to be simultaneously employed by the District. Therefore, the Board shall not hire any of its members as an employee of the District, nor shall the Board approve any compensation for a Board member for services rendered to the District as an employee, except for services rendered to the Board as provided by law. Therefore, an employee elected to the Board shall be required to relinquish employment with the District prior to taking office. Employees are encouraged to consider this prior to running for the Board. Board members may be reimbursed for authorized expenses in carrying out Board duties, as provided by law.

The Board shall not enter into any contract with any of its members or with a firm or corporation in which a member has a financial interest unless one or more of the following apply:

1. The contract is awarded to the lowest responsible bidder based on competitive bidding procedures;
2. The merchandise is sold to the highest bidder at a public auction;
3. The transaction involves investing or depositing money in a financial institution, which is in the business of loaning money or receiving money;
4. If, because of geographic restrictions, the District could not otherwise reasonably afford the contract because the additional cost to the District would be greater than ten percent of the contract with the interested member, or if the contract is for services that must be performed within a limited time period and no other contractor can perform the services; or,
5. If the contract is one in which the Board member has disclosed a personal interest and is one in which the member has not voted, or has voted as allowed in state law following disclosure to the secretary of state and to the Board.

For the purposes of this policy, “financial interest” does not include holding a minority interest in a corporation.

Except as described above, a Board member shall not be a purchaser at any sale or a vendor for any purchase made by the District.

The secretary for the Board shall ensure that the most current version of this policy is filed with the Department of Education to protect Board members from criminal liability, as provided by law.

Adopted December 10, 2013, by the Board of Education for Mapleton Public Schools.

LEGAL REFERENCES:

Colorado Constitution, Article X, § 13 (*it is a felony for a public officer to profit, directly or indirectly, out of school district money*)

C.R.S. §22-32-109(1)(y) (*school board duty to adopt written bylaws relating to conflicts of interest*)

C.R.S. §§ 24-18-109 through 110 (*rules of conduct for local government officials and employees*)

C.R.S. § 24-18-201 (local government officials and employees shall not be interested in any contract made by them in their official capacity or by any body, agency, or board of which they are members or employees)

C.R.S. § 24-18-202 (local government officials shall not be purchasers at any sale or vendors at any purchase made by them in their official capacity)

CROSS REFERENCES:

BC: School Board Member Conduct

BCA-E1: Code of Ethics for School Board Members

BEDF: Voting Method

DJE: Bidding Procedures

Board Organizational Meeting

The Board of Education (the “Board”) for Mapleton Public Schools (the “District”) shall meet in an organizational session at a regular or special meeting for the purpose of selecting officers within 15 days of the District receiving the official abstract of votes. This organizational session will be referred to as the “Board Organizational Meeting.”

The incumbent president of the Board shall preside until a successor is elected, whereupon the successor will assume the chair.

Following the swearing in of the newly-elected Board member(s), the following officers, in order, shall be elected or appointed: president, vice president, secretary, treasurer, and assistant secretary/treasurer.

Board members should not make agreements in advance concerning votes for officers. The president and vice president shall serve two-year terms and shall hold office until their successors are elected.

The Board shall then elect/appoint a secretary, treasurer, and assistant secretary/treasurer. Such appointments shall be approved by a majority vote of Board Members present. These officers shall hold their offices for terms at the pleasure of the Board.

Then such other items of business shall be considered by the Board as are scheduled on the agenda.

Confidentiality of Executive Sessions

Each school board member must sign an affidavit stating that the board member is aware of and will comply with the confidentiality requirements and restrictions applicable to executive sessions of the Board. This affidavit shall be signed at the Board’s Organizational Meeting. The affidavits shall be kept with the minutes of the Board meeting.

Officer Resignation

Should one or more officers of the Board resign, the Board shall select another member or members to fill the vacant office or offices as provided by law, using the procedures described above. A newly-selected officer shall assume the duties immediately upon selection. Inasmuch as the selection of a new officer frequently requires a shifting of officers it shall be permissible for a member to be nominated for another office without resigning the current office. Upon acceptance of the nomination and election to the new office, the former office shall be declared vacant and another member elected to fill that



BDA

position.

Adopted December 10, 2013, by the Board of Education for Mapleton Public Schools.

LEGAL REFERENCES:

C.R.S. § 22-31-104(3) (*biennial school elections*)

C.R.S. § 22-32-104(1)-(4) (*organization of the board*)

C.R.S. § 22-32-108(5) (*meetings of the board*)

C.R.S. § 22-32-108(6) (*meetings of the board – voting procedure*)

CROSS REFERENCES:

BDB: School Board Officers

BEC: Executive Sessions

School Board Meetings

All meetings of the Board of Education (the “Board”) for Mapleton Public Schools (the “District”) shall be open to the public, except during properly convened executive sessions. The Board may, however, require any person who disturbs good order to leave. All Board meetings will be properly noticed and minutes will be taken and recorded as required by law.

No business may be conducted unless a quorum is present. A quorum shall consist of a simple majority (more than half) of the members serving on the Board. For a 5-member board, a quorum is 3.

A recording shall be made of all regular and special meetings as required by law. The Board must make a recording of each regular and special meeting of the Board at which votes are taken and recorded and shall make the recording available to the public. The Board is not required to take minutes if through its notice and agenda it has not retained the option to take formal action. The Board, at its discretion, shall use appropriate technology available at the time the recording is made and shall, at a minimum, make an audio recording. Such recordings must be maintained for a minimum of 90 days.

Regular Meetings

Regular meetings of the Board shall be held in the Board room of the District’s Administration building, located at 591 E. 80th Avenue, Denver, CO 80229.

Regular meetings of the Board will be held on the second and fourth Tuesday of each month at 6:00 pm unless otherwise established by the Board.

At the first regular meeting of each calendar year, the Board shall designate the public place (or places) at which notice of all Board meetings shall be posted. In the event such action is not taken annually, the designated public places used in the previous year shall continue as the official posting sites. In the absence of an emergency, the Board shall cause notice of meetings and work sessions to be posted at the designated place or places no less than 24 hours prior to the meeting.

Special Meetings

Special meetings may be called by the president of the Board at any time and shall be called by the president upon the written request of a majority of the members of the Board.

The secretary to the Board shall be responsible for giving written notice of any special meeting to each Board member at least 72 hours in advance of the meeting if mailed, and

24 hours in advance if hand-delivered personally or if emailed directly to the member. The notice must contain time, place, and purpose of the meeting and the name(s) of the member(s) requesting the meeting.

Any member may waive notice of a special meeting at any time before, during, or after such meeting, and attendance at a special meeting shall be deemed to be a waiver of notice. No business other than that stated in the notice shall be transacted unless all Board members are present and consent to consider and transact other business.

Work Sessions and Retreats

The Board, as a decision-making body, is confronted with a continuing flow of problems, issues, and needs which require action. While the Board is determined to expedite its business, it is also mindful of the importance of planning, brainstorming, and thoughtful discussion without action. Therefore, from time to time the Board may schedule work sessions or retreats, which shall be open to the public. No action shall be taken during such sessions. Public notice of the session, including the topics for discussion and study, shall be provided.

Adopted December 13, 2013, by the Board of Education for Mapleton Public Schools.

LEGAL REFERENCES:

C.R.S. § 22-32-106 (*school board secretary duties*)

C.R.S. § 22-32-108 (*school board meetings*)

C.R.S. § 22-32-109 (*board duties*)

C.R.S. § 24-6-401 *et seq.* (*Open Meetings Law*)

CROSS REFERENCES:

BEAA: Electronic Participation in School Board Meetings

BEC: Executive Sessions

BEDA: Notification of School Board Meetings

BEDB: Agenda

BEDD: Rules of Order

BEDF: Voting Method

BEDG: Minutes

BEDH: Public Participation at School Board Meetings

Executive Sessions

All meetings of the Board of Education (the “Board”) for Mapleton Public Schools (the “District”) shall be open to the public, except for executive sessions. At any regular or special meeting the Board may proceed into executive session upon affirmative vote of two-thirds of the quorum present.

The Board shall not make final policy decisions, nor shall any formal action of any kind be taken during an executive session. This includes adopting or approving any resolution, policy, or regulation.

Prior to convening in executive session, the Board shall announce the topic of the executive session which shall be reflected in the minutes. The Board shall include the specific citation to statute authorizing it to meet in executive session when it announces the session and identify the particular matter to be discussed in as much detail as possible without compromising the purpose for which the executive session is authorized.

The Board may hold an executive session for the sole purpose of considering any of the following matters:

1. Purchase, acquisition, lease, transfer, or sale of any real, personal, or other property. No executive session shall be held to conceal the fact that a member of the Board has a personal interest in such property transaction. C.R.S. § 24-6-402(4)(a).
2. Conferences with an attorney for the purpose of receiving legal advice on specific legal questions. C.R.S. § 24-6-402(4)(b). The mere presence or participation of an attorney at an executive session shall not be sufficient to satisfy this requirement.
3. Matters required to be kept confidential by federal or state law or regulations. C.R.S. § 24-6-402(4)(c). An announcement will be made indicating the specific citation to state or federal law which is the reason the matter must remain confidential.
4. Specialized details of security arrangements or investigations. C.R.S. § 24-6-402(4)(d).
5. Determination of positions relative to matters that may be subject to negotiations, development of strategy for negotiations, and instruction of negotiators. C.R.S. § 24-6-402(4)(e).
6. Personnel matters, unless an employee who is the subject of an executive session requests an open meeting. C.R.S. § 24-6-402(4)(f). If the personnel matter involves more than one employee, all of the employees must request an open meeting. Discussion of personnel policies that do not require discussion of matters specific to particular employees are not considered "personnel matters." The Teacher Employment, Compensation and Dismissal Act shall prevail in teacher dismissal

hearings, which provides that a dismissal hearing shall be open unless either the administration or employee requests that the hearing be closed. Discussions concerning a member of the Board, any elected official, or the appointment of a Board member are not considered personnel matters.

7. Consideration of any documents protected under the mandatory nondisclosure provision of the Open Records Act, except that consideration of work product documents and documents subject to the governmental or deliberative process privilege must occur in a public meeting, unless an executive session is otherwise allowed. C.R.S. § 24-6-402(4)(g).
8. Discussion of individual students where public disclosure would adversely affect the person or persons involved. C.R.S. § 24-6-402(4)(h).

Only those persons invited by the Board may be present during any executive session regardless of the topic of the session (including personnel matters).

Records of Executive Sessions

The Board shall cause an electronic recording to be made of the executive session in accordance with applicable law. The specific statutory citation to the executive session law that allows the Board to meet in executive session must always be recorded, even if the content of the session is not required to be recorded, as specified below.

If the executive session is held to discuss an individual student matter or to receive legal advice from an attorney on a particular matter, the Board is not required to make an electronic or written record of the content of the executive session. If no electronic recording is made because the discussion constitutes a privileged attorney-client communication, this must be stated on the electronic recording, or the attorney representing the Board must provide a signed statement attesting that the portion of the executive session that was not recorded constituted a privileged attorney-client communication.

All recordings and records related to executive sessions shall be retained by the Board for 90 days following the session. The secretary of the Board shall ensure that these records are routinely destroyed once the 90-day deadline expires.

Confidentiality

Each school board member must sign an affidavit stating that the board member is aware of and will comply with the confidentiality requirements and restrictions applicable to executive sessions of the Board. This affidavit shall be signed at the Board's Organizational



BEC

Meeting (See, BDA: Board Organizational Meeting). The affidavits shall be kept with the minutes of the Board meeting.

Adopted December 10, 2013, by the Board of Education for Mapleton Public Schools.

LEGAL REFERENCES:

C.R.S. § 22-32-108(5) (*meetings of the board of education*)

C.R.S. § 24-6-402 (*Open Meetings Law*)

CROSS REFERENCES:

BDA: Board Organizational Meeting

BEDA: Notification of School Board Meetings

KDB: Public's Right to Know/Freedom of Information

Agenda

To expedite the proceedings of the Board of Education (the “Board”) for Mapleton Public Schools (the “District”) and to provide a framework for the orderly conduct of business, the Superintendent in cooperation with the Board president shall prepare an agenda outlining the matters to be brought to the Board’s attention at meetings.

The Board shall follow the order of business set by the agenda unless the order is altered or new items are added in accordance with this policy. At regular and special meetings, the Board may add to or take action on matters not appearing on the posted agenda if the item is reasonably related to the subject matter on the posted agenda or if an exigency exists. Amending the agenda of a regular meeting requires a majority vote of Board members present. All Board members must be present and cast a unanimous vote to amend the agenda of a special meeting.

Consent Grouping

A consent grouping on the agenda shall be used for those items which usually do not require discussion or explanation as to the reason for Board action. Any Board member may request the withdrawal of any item under the consent grouping for independent consideration.

Agenda Format

The order of business at regular meetings shall be as follows:

1. Call to order
2. Roll call
3. Approval of agenda
4. Public participation
5. Approval of minutes
6. Report of the secretary
7. Action items
 - a. Consent Agenda
8. Reports from superintendent, administrators and committees
9. Discussion of next agenda
10. Superintendent comments
11. Board member remarks

12. Executive Session (if needed)

13. Adjournment

Adopted December 10, 2013, by the Board of Education for Mapleton Public Schools.

LEGAL REFERENCES:

C.R.S. § 22-32-108(4) (*board meetings*)

C.R.S. § 22-32-108(7)(a) (*a board member who participates electronically in conformance with the board's policy on electronic participation in board meetings is considered "present"*)

CROSS REFERENCES:

BEAA: Electronic Participation in School Board Meetings

BEDA: Notification of School Board Meetings

BEDH: Public Participation at School Board Meetings

Voting Method

This policy controls the method of voting by the Board of Education (the “Board”) for Mapleton Public Schools (the “District”).

All voting shall be by roll call with each member present voting "Aye" or "No" alphabetically.

Election of the president and vice president may be by secret ballot. When a vote is taken by secret ballot, the outcome of the vote shall be recorded contemporaneously in the minutes.

A member may abstain from voting only if excused by the Board for good cause.

A Board member who has a personal or private interest in any proposed or pending matter which presents a conflict of interest in accordance with District policy, (See, BCB: School Board Member Conflict of Interest) shall disclose such interest and shall not vote unless participation is necessary to obtain a quorum or otherwise enable the Board to act. Under such circumstances, the member shall comply with the voluntary disclosure requirements set out in state law.

To pass, any motion must be approved by a majority of the members present, unless state law or District policy requires a majority of full membership or a two-thirds majority.

Adopted December 10, 2013, by the Board of Education for Mapleton Public Schools.

LEGAL REFERENCES:

C.R.S. § 22-32-104(3) (*president and vice president must be elected by majority of the entire membership*)

C.R.S. § 22-32-108(6) (*voting by roll call, excused for good cause*)

C.R.S. § 22-32-108(7)(a) (*a board member who participates electronically in conformance with the board’s policy on electronic participation in board meetings is considered “present”*)

C.R.S. § 24-6-402(2)(d)(IV) (*outcome of a secret ballot vote must be recorded contemporaneously in the minutes*)

C.R.S. § 24-6-402(4) (*a two-thirds majority of the quorum present is required to go into executive session*)

C.R.S. § 24-18-109(3) (*conflict of interest and voting*)

C.R.S. § 24-18-110 (*voluntary disclosure of conflict of interest*)



BEDF

CROSS REFERENCES:

BEAA: Electronic Participation in School Board Meetings

BCB: School Board Member Conflict of Interest

BE: School Board Meetings

Qualifications/Powers and Responsibilities of Superintendent

The Superintendent for Mapleton Public Schools (the “District”) shall exercise general authority to direct actions and affairs of the District in the areas of: District management, educational program, budget and finance, personnel management, special services and programs, support services, and communications/public relations. The Superintendent shall be responsible to the Board of Education for Mapleton Public Schools (the “Board”) in accordance with the contractual agreement between the Superintendent and the Board and consistent with District policies.

The Superintendent shall be charged specifically with the following responsibilities:

1. Keeping the Board informed on the condition of the District's educational and support system.
2. Preparing Board agendas and providing necessary background information.
3. Providing administrative leadership for excellence within the school system, including improvement of the instructional program and implementation of curricular programs.
4. Developing and recommending to the Board overall goals and directions in the major functions of the District.
5. Developing specific policies, procedures, and programs to implement direction established by the Board.
6. Implementing the decisions of the Board.
7. Taking necessary action to staff the District appropriately such as by recommending appointments, transfers, and terminations.
8. Representing the District in working with other school systems, organizations, and the general public.
9. Directing and delegating operations and activities of other supervisory staff.
10. Evaluating the performance of supervisors directly reporting to the Superintendent in a fair, credible, and professional manner.
11. Delegating sufficient authority to staff to accomplish their tasks.
12. Keeping the public informed on the progress of the District and working with the media in an effective manner.
13. Staying knowledgeable of current trends in education by attending workshops, conferences, and seminars.
14. Providing necessary reports to the Board as directed.



CBA/CBC

15. Other duties as assigned by the Board.

Adopted December 10, 2013, by the Board of Education for Mapleton Public Schools.

Financial Administration

With respect to the actual, ongoing financial condition and activities of Mapleton Public Schools (the “District”), the Superintendent shall not cause or allow fiscal jeopardy or a material deviation from the annual budget or any budget policies adopted by the Board of Education for Mapleton Public Schools (the “Board”), or any fiscal condition that is inconsistent with achieving the District's objectives.

Expending District Funds

The Superintendent shall take reasonable steps to ensure that only funds that have been received in the fiscal year to date are expended, unless authorized by Board resolution.

Audits

All District funds and accounts shall be audited by an independent auditor annually in accordance with state law and policy DIE: Annual Audit. All District funds and accounts shall be audited internally on a periodic basis. Timely and appropriate corrective actions shall be taken in accordance with any internal or external audit findings.

The Board shall receive all audit reports and be informed of all corrective actions taken.

Financial Reports

Quarterly Reports

The Superintendent (or designee) shall prepare and submit a quarterly fiscal actions report of all District funds to the Board. This quarterly report shall include:

- The actual amounts spent and received as of the date of the report from the general fund for the fiscal year, expressed as dollar amounts and as percentages of the annual budget;
- The actual amounts spent and received for the general fund for the same period in the preceding fiscal year, expressed as dollar amounts and as percentages of the annual budget;
- The expected year-end fund balances, expressed as dollar amounts and as percentages of the annual budget;
- Comparison of the expected year-end fund balances with the amount budgeted for that fiscal year; and
- Details on the District's major tax and revenue sources, with variance analysis that

shows the factors that are affecting revenue inflow.

The format and basis for reporting shall be consistent with the adopted budget and the past years' generally accepted accounting procedures results.

Reconciliation Report

The Superintendent (or designee) shall prepare for the Board an itemized reconciliation between the fiscal year-end fund balances based on the budgetary basis of accounting and the modified accrual basis of accounting. The reconciliation shall include, but is not limited to, the liability for accrued salaries and related benefits. The reconciliation shall be included with the final version of the amended budget and the annual audited financial statements.

The Board shall receive all financial reports in a timely manner and be informed of all corrective actions taken.

The Superintendent (or designee) shall conduct quarterly financial reviews with the Board using reports described above.

The Board may request other financial reports as needed.

Legally-Required Reports

Reports and filings required by state and federal law and agencies shall be accurately and timely filed.

Oral Notification to the Board

The Superintendent shall assure that immediate verbal notification be given to the Board regarding any potential financial problem or any matter that may affect the District's financial condition or ability to achieve its mission.

Reports Available to the Public

All financial and audit reports shall be made available to the public and shall be posted online in accordance with the Public School Financial Transparency Act. (*See, DAB-E: Timeline for Posting of Financial Information*)

Record Keeping

Complete and accurate financial records shall be kept for all District funds and accounts.

Operating Losses or Deficits

The Superintendent, as well as all fund directors, program directors, department heads, and school directors, shall take all reasonable steps to identify funds, programs, departments, or schools that may end the fiscal year with an operating loss or deficit. A corrective action plan shall be developed and implemented within 30 days of such identification.

The Superintendent, as well as all fund directors, program directors, department heads, and school directors, shall develop and implement processes whereby variations or deviations in cash flow, revenues, or other important financial indicators can be identified and dealt with in a timely manner.

Employee Reporting

The Superintendent shall develop and implement procedures to encourage all District employees to report suspected financial problems or wrongdoing. No adverse employment decisions shall be taken in response to a good faith report by an employee.

Contingency Planning

The Superintendent (or designee) shall continually be aware of the financial and political landscape both internally and externally and shall develop contingency plans against possible events.

Adopted December 10, 2013 by the Board of Education for Mapleton Public Schools.

LEGAL REFERENCES:

C.R.S. § 22-44-105(1.5)(b) (*itemized reconciliation*)

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

C.R.S. § 22-45-102(1)(b) (*quarterly financial reports*)

CROSS REFERENCES:

DAB-E: Timeline for Posting of Financial Information

KD: Public Information and Communications

Budget Transfers

This policy governs the transfer of funds within Mapleton Public Schools (the “District”). Unencumbered moneys shall not be transferred from one fund to another unless authorized in advance by the Board of Education for Mapleton Public Schools (the “Board”). When a contingency occurs, the Board may, by resolution, transfer any unencumbered moneys from the contingency reserve account, which is within the general fund, to any other fund or function.

The Board shall not transfer moneys from the bond redemption fund or the building fund.

School Budget Accounts

School directors and their designees are responsible for funds budgeted to that school and may transfer moneys between their discretionary accounts. The Superintendent (or designee) shall be notified of such transfers. Moneys in school staffing salary and benefit accounts cannot be transferred without the approval of the Superintendent (or designee).

Program Budget Accounts

Program managers and their designees are responsible for funds budgeted to that program and may transfer discretionary moneys according to procedures established by the program manager. Transfers between programs must have the approval of each program manager's immediate supervisor. The Superintendent (or designee) shall be notified of such transfers.

Adopted December 10, 2013, by the Board of Education for Mapleton Public Schools.

LEGAL REFERENCES:

C.R.S. § 22-32-107 (*duties of treasurer*)

C.R.S. § 22-44-102(3) (*definition of contingency*)

C.R.S. § 22-44-112 (*transfer of monies*)

C.R.S. § 22-44-113 (*borrowing from funds*)

C.R.S. § 22-45-103(1)(a)(II) (*general fund*)

C.R.S. § 24-10-115 (*authority for public entities to obtain insurance*)

Salary Deductions

Mapleton Public Schools (the "District") shall make deductions from the paychecks of employees for retirement and federal and state income tax in keeping with federal and state requirements and Medicare tax, if applicable.

Salary deductions shall be made for absences not covered by leave policies adopted by the Board of Education for Mapleton Public Schools. Such deductions shall be calculated on the basis of the employee's work year.

All other deductions, except those required by court order and state law (i.e. wage garnishments, court-ordered child support, PERA, etc.) shall be made only with the permission of the employee.

Employees may request deductions for contributions to Tax Shelter Annuities or any other authorized District program. The Superintendent is authorized to approve they types of voluntary deductions available to employees.

Adopted December 10, 2013, by the Board of Education for Mapleton Public Schools.

LEGAL REFERENCES:

Agreement between the Mapleton Education Association and the Mapleton Public Schools, Article 3.1.

Classified Employee Handbook, Chapter 4.

Expense Authorization/Reimbursement

Travel allowances and other authorized expenses shall be paid to any employee or official of Mapleton Public Schools (the “District”) who is required to travel on approved, official District business. Routine employee travel between home and school is not reimbursable.

Depending on budgetary constraints, reimbursable travel may include District representatives attending conferences or professional development opportunities. All travel expenses related to attendance at such events requires prior approval.

To request reimbursement, all applicable forms must be properly filled out and submitted along with supporting receipts or other documentation as required by the Chief Financial Officer and/or the Director of Business Services in accordance with regulation DKC-R. The employee will be reimbursed subject to the approval of the appropriate District official. Expenses will be approved only in line with budgetary allocations for the specific type of expense.

Employees authorized to use their personally owned vehicle for official District business may request reimbursement for mileage. See the accompanying regulation (DKC-R) for reimbursement rates.

The District will not reimburse expenses incurred by a guest accompanying the employee on a trip.

If an employee receives a cash advance for professional travel, any unused advance must be returned to the District within 30 days of the trip. If an unused advance is not returned in a timely manner, the District is authorized to deduct the full amount of the advance from the employee’s next net pay.

Professional travel outside of the contiguous 48 states requires pre-approval of the Superintendent prior to the trip.

Adopted December 10, 2013, by the Board of Education for Mapleton Public Schools.

LEGAL REFERENCES:

C.R.S. § 24-18-104(3)(d), (e) (*reimbursement for reasonable expenses is not considered a gift of substantial value and is thus permissible pursuant to the rules of conduct*)

Certified Employee Contract, Article 20

Memorandum

TO: Charlotte Ciancio, Superintendent
FROM: Shae Martinez, Director of Business Services
DATE: December 10, 2013

POLICY: Financial Administration (DAB)
REPORT TYPE: Decision Making
SUBJECT: Mill Levy Certification FY 2014

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

Policy Interpretation: The District will not fail to certify the mill levies for property tax on or before December 15th of each year.

Report: Attached are the two separate mill levy certifications we are required to complete and submit to Adams county and state of Colorado on or before December 15 of each year.

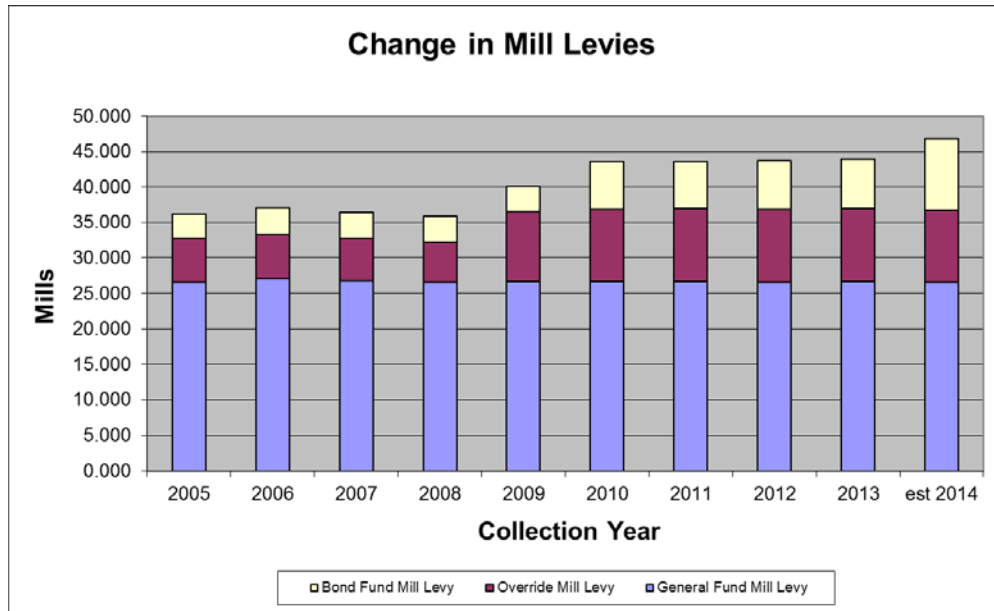
The levy for the District General Fund totals 36.798 mills; the levy for the Bond Redemption Fund totals 9.996 mills, for a total district mill levy of 46.794.

The Adopted Budget for the District was based on a projected assessed valuation of \$462,033,436 provided by the Department of Education. The actual assessed valuation as certified by the county assessor was \$458,786,800 – which was lower than the original projection.

The Colorado Department of Education determines all mill levy figures. Under state law and recent court interpretations, the District may not adjust any of the figures provided by the state. The District does, however, determine the bond fund mill levy, as these funds are provided by local taxpayers. This mill levy is set based on the actual bond payments, interest and fees scheduled for the fiscal year.

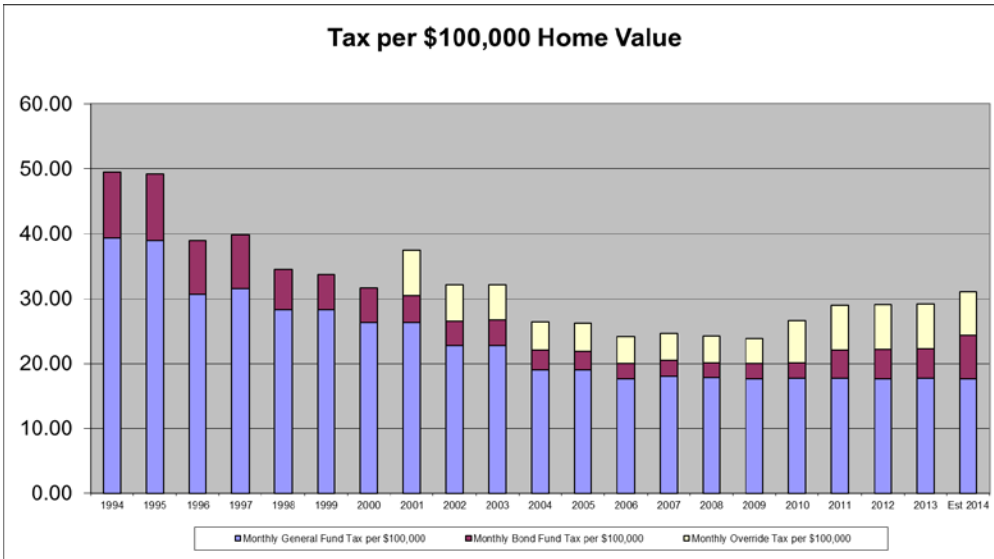
Upon certification by the Board of Education, the total general fund mill levy of 36.798 and bond fund mill levy of 9.996 will be assessed on all District property owners beginning January 1, 2014.

The District is always concerned about the impact of property tax rates on our residents and business owners. The chart below shows a multi-year history of the District's mill levy:



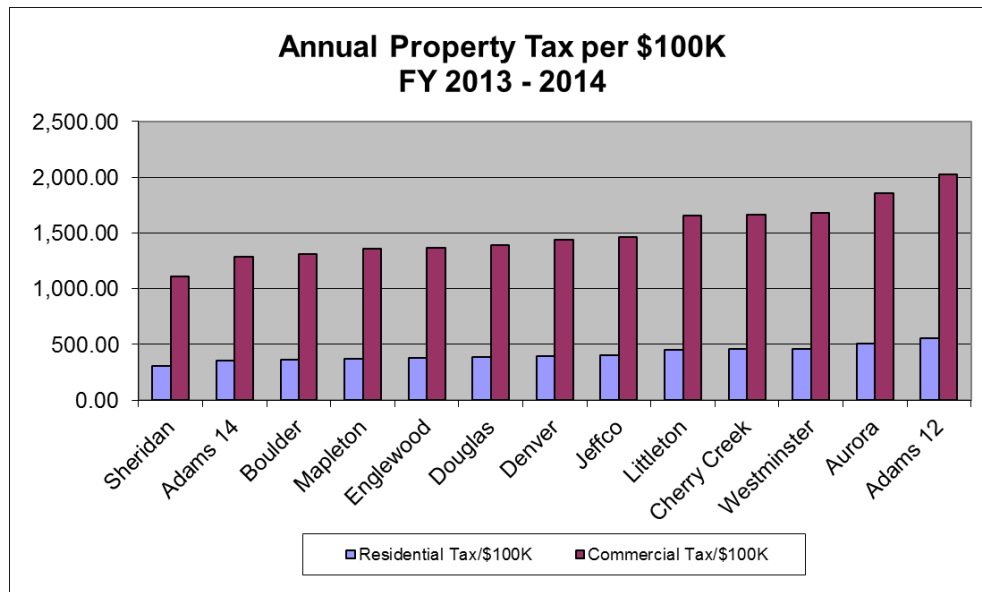
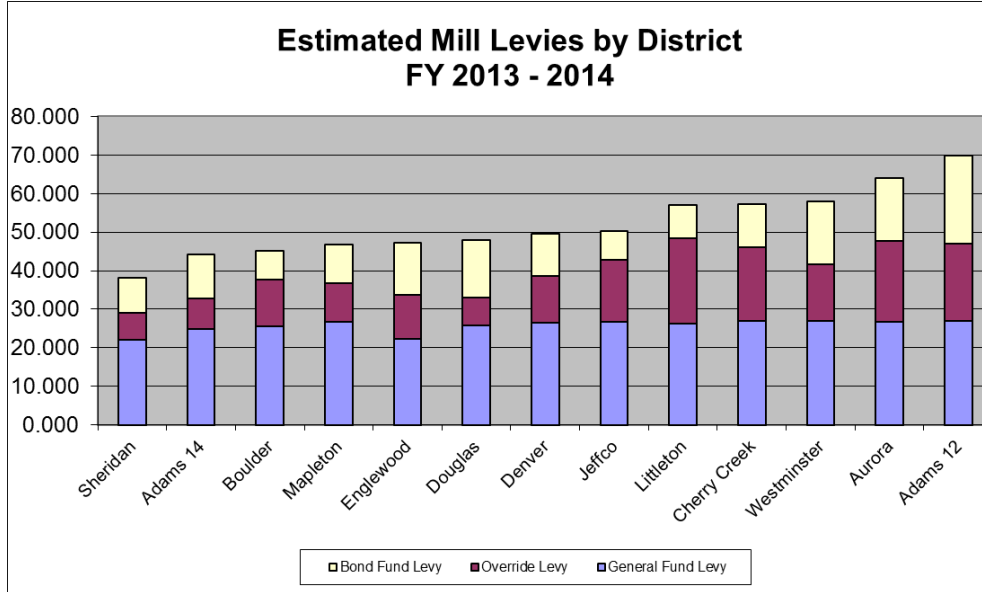
The total school district mill levy increased by 2.88 mills from FY 2013. The mill levy increase is due to the principal payments coming due on the State of Colorado 2010 matching money bonds which is slightly mitigated by the increase in assessed value. State law allows school districts to levy additional mills to collect abated taxes, and to adjust override and bond mill levies to keep the dollar value constant.

The impact on district property owners is illustrated in this chart:



Tax per \$100,000 of home value peaked in 1993 at \$59.85 after the district passed its last capital construction bond election. Since then, the annual tax per \$100,000 in home value has dropped to a low of \$23.78 per month in fiscal year 2009. The current monthly tax per \$100,000 of home value is \$31.04. This is an increase of \$2.11 per month over last year.

Finally, it's important to compare Mapleton's levies to those of surrounding districts:



These levies are estimates based on CDE figures – most districts are like us, certifying their mill levies at this meeting in December. As soon as I have finals, I'll update this chart.

As you can see, Mapleton's levy is lower than many districts in the metro area. Boulder and Denver have such high assessed valuations they don't really fit into the comparison. Sheridan and Englewood have very low base mill levies, both with 22, where Mapleton starts with a base levy of 26.62 mills. This levy is controlled by the state under the TABOR guidelines. Taking these factors into account, Mapleton's levy is really quite low – even after the override assessment and bond. This demonstrates good stewardship of tax resources to our community.

Recommendation: District administration recommends that the Board of Education adopt the General Fund mill levy of 36.798 mills; and the Bond Redemption Fund mill levy of 9.996 mills; for a total levy of 46.794.

Memo

TO: Charlotte Ciancio, Superintendent
FROM: Shae Martinez, Director of Business Services
DATE: December 10, 2013

POLICY: Annual Audit (DIE)
REPORT TYPE: Incidental
SUBJECT: FY 2013 Audit Presentation

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

Policy Interpretation: This policy is interpreted to include updates to the Board on district financial reporting.

Report: Each year, the District is audited by an independent auditing firm, in accordance with Colorado state law. At today's regularly scheduled Board meeting, District administration will present the latest findings from this year's audit. Representatives from the District's auditing firm, Rubin Brown, LLP, will be present to make a brief presentation, deliver any management letter issues and answer any questions the Board may have about the audit report.

Memo

TO: Charlotte Ciancio, Superintendent
FROM: Jackie Kapushion, Deputy Superintendent
DATE: December 3, 2013

POLICY: Funding Proposals, Grants, and Special Projects, Policy DD
REPORT TYPE: Decision Preparation
SUBJECT: REQUEST TO ACCEPT GRANT FUNDS – Adams County Open Space – Adventure Playground

Policy Wording: The District is encouraged to pursue all available sources of funding consistent with achieving the District's objectives.

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

Decision Requested: District administration is requesting Board approval to accept \$327,652.00 for the renovation of the playground and fields at Adventure Elementary School.

Report: In November 1999, Adams County passed a county-wide tax of one-fifth of one percent to be used to support the development or renovation of public parks and open space areas used by community members in Adams County.

On August 1, 2013, District administration submitted a grant application to the Adams County Parks & Community Resources Department requesting funds for site improvements at Adventure Elementary School. The total project, which is funded by two other grant awards, includes: site preparation, new playground equipment, blacktop play area resurfacing, field repairs, a picnic pavilion, and landscaping. The total cost of the project is \$870,666.00

District administration requests the Board's acceptance of this grant award, as it would increase access to safe, attractive places for activity, promote partnerships between our schools and Adams County for the benefit of the community, and enhance the playground facilities available for public use in an area that has limited park development opportunities.

Memo

TO: Charlotte Ciancio, Superintendent
FROM: Jackie Kapushion, Deputy Superintendent
DATE: December 10, 2013

POLICY: Accreditation, Policy AED
REPORT TYPE: Information
SUBJECT: School Accreditation

Policy Wording: To foster greater accountability and enhance improvement in student achievement, the Board shall enter into an accreditation contract with the State Board of Education regarding District accreditation and shall accredit the schools within the District.

Policy Interpretation: This policy is interpreted to include informational updates to the Board on external systems of accountability impacting the District's work and reputation.

Report: Colorado state statute SB09-163 requires the Colorado Department of Education assign an accreditation category to each district based on four criteria. These criteria include: student achievement (based on TCAP), student growth (TCAP), student growth for specific populations (TCAP), and post-secondary measures (graduation rate, dropout rate, ACT). Individual districts are eligible for one of five accreditation categories based on the percent of points earned on the above-mentioned criteria. The five accreditation categories, from highest to lowest, are:

- Distinguished
- Accredited
- Accredited with Improvement
- Priority Improvement
- Turnaround

For the 2012-13 school year, Mapleton was assigned an accreditation category of Priority Improvement. District administration appealed this category for compelling reasons, and as of 11:30 a.m. today, the appeal request was granted by the Colorado Department of Education, and the District has been reassigned the accreditation category of "Accredited with Improvement". This puts Mapleton in a "healthy" accreditation category that removes the consequences associated with Priority Improvement and Turnaround designations.

This report is provided for information only. No action is necessary at this time.

Memo

TO: Charlotte Ciancio, Superintendent
FROM: Jackie Kapushion, Deputy Superintendent
DATE: November 28, 2013

POLICY: Accountability/Commitment to Accomplishment, Policy AE
REPORT TYPE: Monitoring
SUBJECT: 2013-14 DAAC Update

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

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

Report: In November, fifteen members of the DAAC convened to discuss information related to the following DAAC charges:

1. Review and provide input into the District's use of Federal Title funds; and,
2. Review and provide input into the evaluation system used by the District to determine the effectiveness of its teachers and principals.

In addition to general District updates related to the District accreditation appeal and the monitoring of District attendance data, the DAAC spent the majority of the meeting time engaged in two informational presentations provided by Erica Branscum, Director of Learning Services, and Brian Fuller, Director of Accountability and Improvement. Ms. Branscum gave an overview of how just over one million dollars in ESEA funds are budgeted, approved by the Colorado Department of Education and allocated to Mapleton schools and programs.

Mr. Fuller gave an overview of SB 191 which requires districts to develop a model for assessing educator effectiveness. The DAAC was introduced to the Professional Practice Framework for Teaching created by Charlotte Danielson and utilized throughout Mapleton to assess teacher effectiveness. The DAAC was also introduced to examples of how student data might be used to determine part of an educator's evaluation rating.

DAAC meetings are 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.