

Mapleton Public Schools Board of Education

Regular Meeting
Administration Building

December 10, 2019
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

2019 - 2020

FOCUS AREAS

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

BOARD MEMBERS

Cindy Croisant
Steve Donnell
Thomas Moe
Sheila Montoya
Vacancy

SUPERINTENDENT

Charlotte Ciancio

1. Call to Order
2. Roll Call
3. Pledge of Allegiance
4. Approval of Agenda
5. Board Business/Organizational Session
 - 5.1 Board Member Appointment
 - 5.2 Oath of Office
 - 5.3 Certificate of Appointment
 - 5.4 Election of Officers
 - 5.5 Resolution of Use of Facsimile Signatures
 - 5.6. Confidentiality Compliance Affidavit
 - 5.7 Board Comments
6. What's Right in Mapleton
7. Public Participation
8. Approval of Minutes
 - 8.1 Approval of November 19, 2019, Board Meeting minutes
 - 8.2 Approval of December 5, 2019, Board Retreat minutes
 - 8.3 Approval of December 5, 2019, Special Board Meeting minutes
9. Report of the Secretary
10. Consent Agenda
 - 10.1 Personnel Action, Policy GCE/GCF – Ms. Branscum
11. Focus: Communication
 - 11.1 Fiscal Year 2019 Audit Presentation, Policy DIE – Mr. Janak
 - 11.2 Budget Amendment, Policy DBG – Mr. Janak
 - 11.3 Grant Acceptance - 2019 BEST-Valley View, Policy DD – Mr. Crawford
12. Discussion of Next Agenda
13. Superintendent's Comments
14. Board Committee Update
15. School Board Discussion/Remarks
16. Next Business Meeting Notification – Tuesday, January 28, 2020
17. Adjournment

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

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

**BOARD OF EDUCATION
Mapleton Public Schools**

December 10, 2019

AUTHORIZING USE OF FACSIMILE SIGNATURE

WHEREAS, _____ has been duly appointed as Treasurer and _____ as Assistant Treasurer of the Board of Education of Mapleton Public Schools at an organizational meeting of the Board held on December 10, 2019; and

WHEREAS, _____ has been duly appointed as Secretary of the Board and Jayna Burtner as Secretary to the Board of Education of Mapleton Public Schools at an organizational meeting of the Board held on December 10, 2019; and

NOW, THEREFORE, BE IT RESOLVED that the Board of Education, acting under the authority of C.R.S. 22-32-121 does hereby authorize and approve the use of a facsimile signature for _____ as Treasurer of the Board of Education of Mapleton Public Schools under the terms of the Consent to Use Facsimile Signature; and

BE IT FURTHER RESOLVED that the Board of Education does hereby authorize David Janak, Chief Financial Officer, to affix the facsimile signature of the Board Treasurer to warrants, orders, or checks issued in the conduct of the official fiscal business of Mapleton Public Schools and to negotiate and implement financial transactions of the District; and

BE IT FURTHER RESOLVED that the administration of the School District is directed to purchase a surety bond in an amount prescribed by law for the Treasurer, Secretary, and Secretary to the Board of Education of Mapleton Public Schools

MAPLETON PUBLIC SCHOOLS

ATTEST:

President, Board of Education

Secretary, Board of Education

STATE OF COLORADO)
) ss.
COUNTY OF ADAMS)

CONFIDENTIALITY COMPLIANCE AFFIDAVIT

I, _____, personally appearing before the undersigned attesting officer duly authorized to administer oaths, and after first being duly sworn, do state and affirm the following:

1. I am a member of the Board of Education (“Board”) of Mapleton Public Schools, Adams County School District 1 (“District”).

3. I understand that from time-to-time the Board at a public meeting may convene in an executive session devoted to matters covered within the specific provisions of the Colorado Open Meetings Act, C.R.S. § 24-6-402. I acknowledge that I am aware of and will comply with the confidentiality requirements and restrictions applicable to executive sessions of the Board as described in section C.R.S. § 24-6-402.

4. I will comply with these confidentiality requirements and restrictions of C.R.S. § 24-6-402 regardless of whether I participate in the executive session of the Board in person or electronically in accordance with any applicable Board policy adopted pursuant to C.R.S. § 22-32-108(7).

Signature: _____

Date: _____

Subscribed and sworn to before me this 10th day of December, 2019, by _____.

WITNESS my hand and official seal.

My commission expires:_____.

[SEAL]

Notary Public

This affidavit shall be filed and stored with the District’s official minutes of Board meetings and other Board documents.

1.0 CALL TO ORDER

President Cynthia Croisant called the meeting of the Board of Education – Mapleton Public Schools to order at 6:01 p.m. on Tuesday, November 19, 2019, at the Administration Building.

2.0 ROLL CALL

Cynthia Croisant - President	Present
Steve Donnell - Secretary	Present
Natalie Lord - Asst. Secretary/Treasurer	Present
Tom Moe - Vice President	Present
Sheila Montoya - Treasurer	Present

3.0 PLEDGE OF ALLEGIANCE

Ms. Croisant led the Pledge of Allegiance.

4.0 APPROVAL OF AGENDA

MOTION: By Ms. Montoya, seconded by Mrs. Lord, to approve the Board Agenda dated November 19, 2019, as presented.

AYES: Ms. Croisant, Mr. Donnell, Mrs. Lord, Mr. Moe, and Ms. Montoya
Motion carried: 5-0

5.0 BOARD BUSINESS

5.1 Board Recognition/Comments

Ms. Croisant announced that Board Member, Stephen Donnell, received the 2019 McGuffey Award, presented by CASB. She read the letter of nomination submitted for Mr. Donnell and thanked him for his service to the school district and community.

Mr. Donnell thanked the Board and Mapleton for the nomination.

Ms. Croisant said that since there were no candidates that qualified to be placed on the ballot for the Director District B position in the 2019 election, the Board declared the vacancy on October 22. Two applicants applied for the position and were interviewed by the Board on November 12. The Board selected Patty Velasquez to represent Director District B and serve until the next biennial school district election in November 2021. Mrs. Velasquez will be appointed and sworn in at the December 10 meeting.

Ms. Croisant said that Mrs. Lord was stepping down from her position on the Board of Education and not seeking election. Each Board member personally thanked her for her willingness to be appointed to serve on the Board. Superintendent Ciancio also thanked Mrs. Lord for her support of the students and staff of Mapleton.

Mrs. Lord thanked the Board and encouraged them to continue the great work in the District.

RECESS 6:10 p.m., reconvened at 6:18 p.m.

5.2 Certification of Election Results

Mr. Crawford, the District Designated Election Official, reported that Cynthia Croisant had been elected by acclamation to a four-year term representing District D on the Board of Education, beginning November 19, 2019 and confirmed her seat on the Board.

MOTION: By Mr. Moe, seconded by Ms. Montoya, seconded by Ms. Montoya, to approve the Certification of Election Results, as presented.

AYES: Ms. Croisant, Mr. Donnell, Mr. Moe, and Ms. Montoya
Motion carried: 4-0

5.3 Oath of Office

The Honorable Don Quick, 17th Judicial District Judge, administered the Oath of Office to elected Board member Cynthia Croisant.

5.4 Election of Board Officers

MOTION: By Mr. Moe seconded by Ms. Montoya, to nominate the following slate of officers:

President – Ms. Croisant, Vice President – Mr. Moe, Secretary – Ms. Montoya, and Treasurer – Mr. Donnell and Assistant Secretary/Treasurer - TBD.

AYES: Ms. Croisant, Mr. Donnell, Mr. Moe, and Ms. Montoya
Motion carried: 4-0

5.5 Resolution to Authorize Use of Facsimile Signatures

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

AYES: Ms. Croisant, Mr. Donnell, Mr. Moe, and Ms. Montoya
Motion carried: 4-0

5.6 Confidentiality Compliance Affidavit

MOTION: By Ms. Montoya, seconded by Mr. Moe, that the Board comply with all confidentiality requirements and restrictions as required by Colorado law.

AYES: Ms. Croisant, Mr. Donnell, Mr. Moe, and Ms. Montoya
Motion carried: 4-0

6.0 WHAT'S RIGHT IN MAPLETON

Ms. Johnson said that What's Right in Mapleton would feature students from North Valley School for Young Adults. The students shared how the school has made a difference in their lives and that they feel safe and supported.

The Board asked additional questions and thanked the students for sharing their stories.

RECESS: 6:41 p.m., reconvened at 6:42 p.m.

7.0 PUBLIC PARTICIPATION

None

8.0 APPROVAL OF MINUTES

MOTION: By Mr. Donnell, seconded by Mr. Moe, to approve the minutes as stated on the Board Agenda dated November 19, 2019: 8.1 Board Meeting minutes of October 22, 2019; 8.2 Board Study session minutes of November 12, 2019; and 8.3 Special Board Meeting minutes of November 12, 2019, as presented.

AYES: Ms. Croisant, Mr. Donnell, Mr. Moe, and Ms. Montoya
Motion carried: 4-0

9.0 REPORT OF THE SECRETARY

None

10.0 CONSENT AGENDA

MOTION: By Ms. Montoya, seconded by Mr. Moe, to approve Agenda item 10.1 Personnel Action, as stated on the Board Agenda dated November 19, 2019.

AYES: Ms. Croisant, Mr. Donnell, Mr. Moe, and Ms. Montoya
Motion carried: 4-0

11.0 FOCUS: STUDENT ACHIEVEMENT

11.1 Student Enrollment Report

Mr. Fuller presented the 2019-2020 Student Enrollment report regarding current student enrollment.

A copy of Mr. Fuller's report is attached to these minutes.

11.2 Adoption of Revised Colorado Standards

Ms. Ansley requested that the Board approve the adoption of the Revised Colorado State Standards for all available content areas to be used to plan instruction for students in grades Pre-K-12.

MOTION: By Mr. Donnell, seconded by Mr. Moe, to approve the adoption of the Revised Colorado State Standards, as presented.

AYES: Ms. Croisant, Mr. Donnell, Mr. Moe, and Ms. Montoya
Motion carried: 4-0

12.0 FOCUS: COMMUNITY INVOLVEMENT

12.1 CAAC Update

Mr. Crawford said that the Construction Accountability Advisory Committee (CAAC) met on November 8. He shared an update on all construction projects in the District, including comments from committee members. The next meeting of the CAAC will be December 13 at 11:30 a.m. in the Board Room.

13.0 DISCUSSION OF NEXT AGENDA

Ms. Croisant said agenda items for the December 10 Board meeting would include the Fiscal Year 2019 Budget Audit presentation.

14.0 SUPERINTENDENT'S COMMENTS

During the Superintendent's report, Superintendent Ciancio:

- Thanked Ms. Croisant for choosing to run for her 4th nonconsecutive term on the Board of Education and said that she looked forward to her continued work with the Board.
- Congratulated Mr. Donnell for receiving the 2019 McGuffey award. She said that Staff cannot do the work without the support of the Board and thanked Mr. Donnell for his leadership and willingness to serve.

- Recognized Daisy Lechman and Fred Kerst, members of the Construction Accountability Advisory Committee (CAAC). She thanked them for supporting the work of the Board.
- Thanked Judge Donald Quick for performing the swearing-in ceremony for Ms. Croisant. She said that Judge Quick has been a long-time friend of the District and honors us by attending the organizational meeting to swear in new board members.
- Thanked the North Valley students for their presentation and said that her heart was full hearing their stories.

15.0 BOARD COMMITTEE UPDATE

Mr. Moe said that the Mapleton Education Foundation (MEF) Gala was a huge success. He thanked everyone for attending and donating to support students. He said that almost \$280,000 was raised. Funds raised will provide scholarships to graduating seniors and outdoor lab adventures for all sixth graders. The committee is already planning for next year's Gala.

Ms. Croisant said that the Rocky Mountain Risk met on November 13. She reported that the Annual Audit had been completed. She said that BOCES continues to look at opportunities to expand the group. Ms. Croisant said that the committee discussed the cost of insurance and increases that may be coming. Ms. Croisant also thanked Superintendent Ciancio for serving as the Superintendent Liaison for BOCES. She said that she had recently vacated that position and Supt. Pamela Swanson of Westminster Public Schools would replace her on this committee. Ms. Croisant said that she was very proud of Ms. Ciancio for serving as the representative for BOCES and thanked her for her willingness to serve.

16.0 SCHOOL BOARD DISCUSSION / REMARKS

Ms. Montoya said that she had attended the Mapleton Performing Arts production of *You Can't Take It With You*. She said that the students were very talented and that the play was excellent. Ms. Montoya said that the spring musical will be *The Wizard of Oz*.

Mr. Moe congratulated the Boys Soccer team for winning the 4A State Championship. He said that the Board will honor the players and coaches at the December 10 meeting. The team had a fantastic season and the fan support was amazing. Mr. Moe also acknowledged the Girls Volleyball team on their successful season.

Supt. Ciancio shared an email that she had received acknowledging the class and outstanding sportsmanship demonstrated by our players and coaches in every game of the 4A State Tournament.

17.0 NEXT MEETING NOTIFICATION

The next Board Business meeting will be at 6:00 p.m. on Tuesday, December 10, 2019, at the Administration Boardroom.

18.0 ADJOURNMENT

Ms. Croisant noted the Board would meet in a staff debrief session following the business meeting.

The Board motioned to adjourn at 7:18 p.m.

Cynthia Croisant, Board President

Sheila Montoya, Board Secretary

Submitted by Jayna Burtner, Recording Secretary for the Board of Education

Members of The Board of Education – Mapleton Public Schools met in a full-day Board retreat and team development session on Thursday, December 5, 2019, at The Broadmoor Hotel, Colorado Springs, Colorado.

Present: Cindy Croisant - President
 Tom Moe - Vice President
 Steve Donnell - Secretary
 Sheila Montoya - Treasurer
 Patty Velasquez –Board Member Appointee

The Board of Education:

- Reviewed the role of the Board and the Standards for Governance;
- Listened to a presentation on Public Education;
- Discussed current practices in Mapleton; and
- Discussed goals and the vision for moving forward.

No official Board action was taken at the meeting.

Cynthia Croisant, Board President

Sheila Montoya, Board Secretary

Submitted by Jayna Burtner, Recording Secretary for the Board of Education

1.0 CALL TO ORDER

President Cindy Croisant called the special meeting of the Board of Education – Mapleton Public Schools to order at 3:20 p.m. on Thursday, December 5, 2019, at The Broadmoor, Main Mezzanine.

2.0 ROLL CALL

Cindy Croisant – President	Present
Steve Donnell – Secretary	Present
Tom Moe – Vice President	Present
Sheila Montoya – Treasurer	Present

3.0 APPROVAL OF AGENDA

MOTION: By Ms. Montoya, seconded by Mr. Moe, to approve the Agenda, as presented.

AYES: Ms. Croisant, Mr. Donnell, Mr. Moe, and Ms. Montoya
Motion carried 4-0

4.0 COMMUNICATION

4.1 Mill Levy Certification

Mr. Janak requested that the Board adopt the General Fund mill levy and the Bond Redemption Fund mill levy.

MOTION: By Mr. Donnell, seconded by Mr. Moe, to adopt the General Fund mill levy of 39.950 mills; and the Bond Redemption Fund mill levy of 15.825 mills, for a total levy of 51.775.

AYES: Ms. Croisant, Mr. Donnell, Mr. Moe, and Ms. Montoya
Motion carried 4-0

5.0 ADJOURNMENT

The Board motioned to adjourn at 3:30 p.m.

Cindy Croisant, Board President

Sheila Montoya, Board Secretary

Submitted by Jayna Burtner, Recording Secretary for the Board of Education

Memo

TO: Charlotte Ciancio, Superintendent
FROM: Erica Branscum, Assistant Superintendent, Talent Recruitment and Development
DATE: December 5, 2019

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, 2019.

CLASSIFIED STAFF

<u>NEW EMPLOYEES</u>	<u>POSITION</u>	<u>LOCATION</u>	<u>HIRE DATE</u>	<u>REASON</u>
Crute, Cara	Sp.Ed. Paraprofessional	Welby	11/11/2019	New Hire
Harless, Joaquin	Bus Driver	Transportation	11/19/2019	Re-Hire
Howard, Alicia	Special Ed Data Clerk	Special Populations	12/04/2019	New Hire
McQuown, Sherri	Lunch Duty Paraprofessional	Meadow	11/18/2019	New Hire
Shafer, Cindy	Substitute Bus Driver	Transportation	11/13/2019	New Hire
Tapia, Gudelia	Lunch Duty Paraprofessional	Trailside	10/28/2019	New Hire
Wooley, Cecil	Bus Driver	Transportation	11/18/2019	New Hire

<u>RESIGNATIONS/TERMS</u>	<u>POSITION</u>	<u>LOCATION</u>	<u>TERM DATE</u>	<u>REASON</u>
Jimenez-Martinez, Linda	Preschool Paraprofessional	Welby	11/22/2019	Termination
Lopez, Adelle	Preschool Paraprofessional	Welby	11/22/2019	Termination
Mora, Ashley	Sp.Ed. Paraprofessional	Monterey	12/04/2019	Resignation

CLASSIFIED REQUESTS

No requests at this time

LICENSED STAFF

<u>NEW EMPLOYEES</u>	<u>POSITION</u>	<u>LOCATION</u>	<u>HIRE DATE</u>	<u>REASON</u>
No new employees at this time				

<u>RESIGNATIONS/TERMS</u>	<u>POSITION</u>	<u>LOCATION</u>	<u>TERM DATE</u>	<u>REASON</u>
Zulauf, Celeste	4th Grade	Clayton	11/22/2019	Resignation

LICENSED REQUESTS

Jamie Rose, 4th Grade Teacher at Trailside Academy, is requesting to retire effective May 29, 2020.

ADMINISTRATION STAFF

<u>NEW EMPLOYEES</u>	<u>POSITION</u>	<u>LOCATION</u>	<u>HIRE DATE</u>	<u>REASON</u>
No new employees at this time				

<u>RESIGNATIONS/TERMS</u>	<u>POSITION</u>	<u>LOCATION</u>	<u>TERM DATE</u>	<u>REASON</u>
No resignations at this time				

ADMINISTRATION REQUESTS

No requests at this time

SUBSTITUTE TEACHERS/OTHER ON CALL

ADDITIONS

Huff, Natalie
Moses, Sean
Schwartz, Maya

DELETIONS

LEAVE REQUESTS

<u>NAME</u>	<u>DATES</u>
Kuebler, Erin	12/06/19 – 12/19/19
Stewart, Pamela	11/06/19 – 01/01/20
Nikkel, Jenna	01/06/20 – 03/20/20
Piankovska, Nataliia	12/02/19 – 02/23/20

Memo

TO: Charlotte Ciancio, Superintendent
FROM: David Janak, Chief Financial Officer
DATE: December 10, 2019

POLICY: Annual Audit, Policy DIE
REPORT TYPE: Incidental
SUBJECT: FY 2018-19 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, representatives from the District's auditing firm, Rubin Brown, LLP, are in attendance to make a presentation, deliver any management letter issues, and answer any questions the Board may have about the audit report.

Mapleton Public Schools



Report to Governance



for the year ended
June 30, 2019

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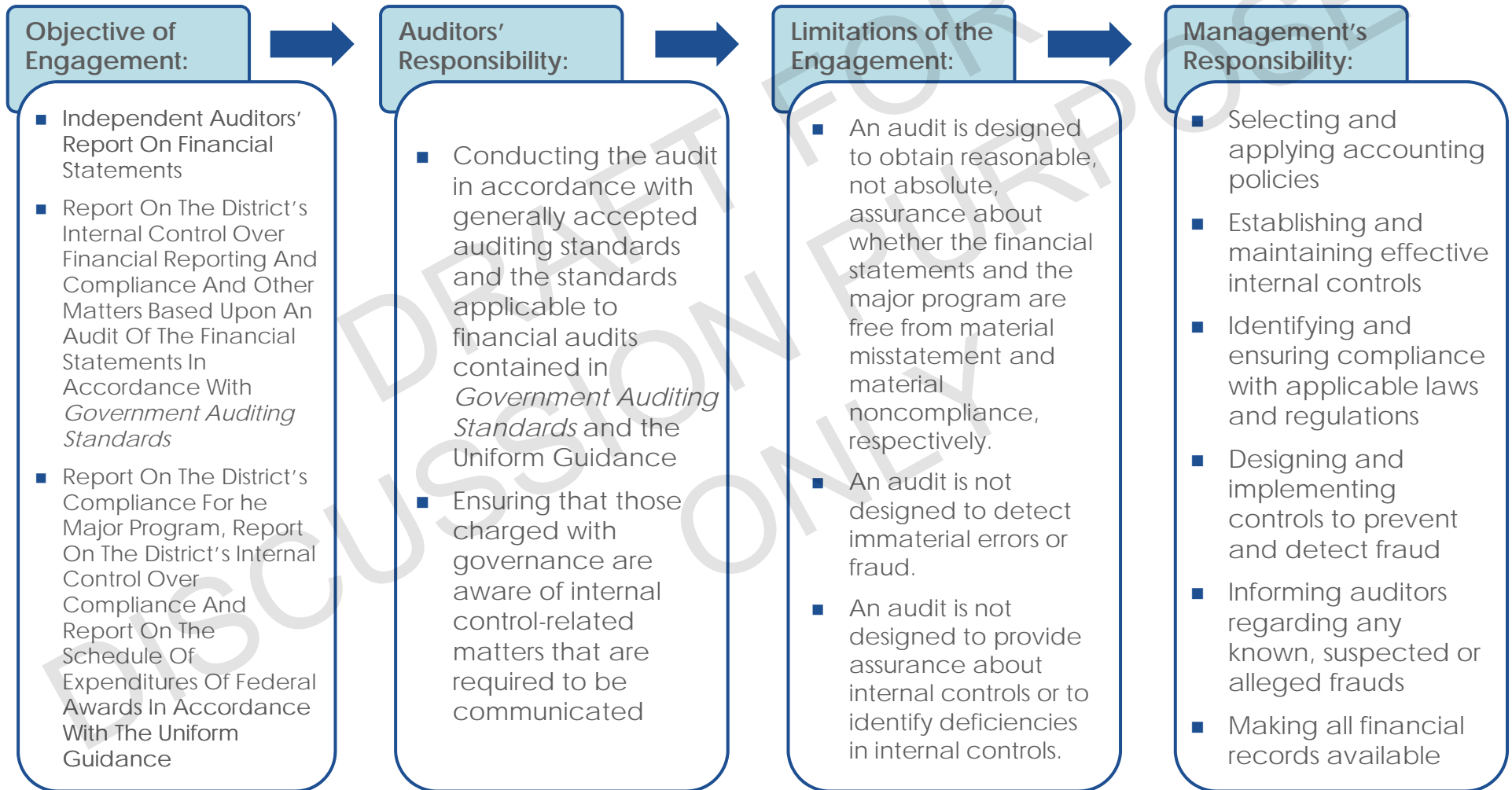
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Engagement Team

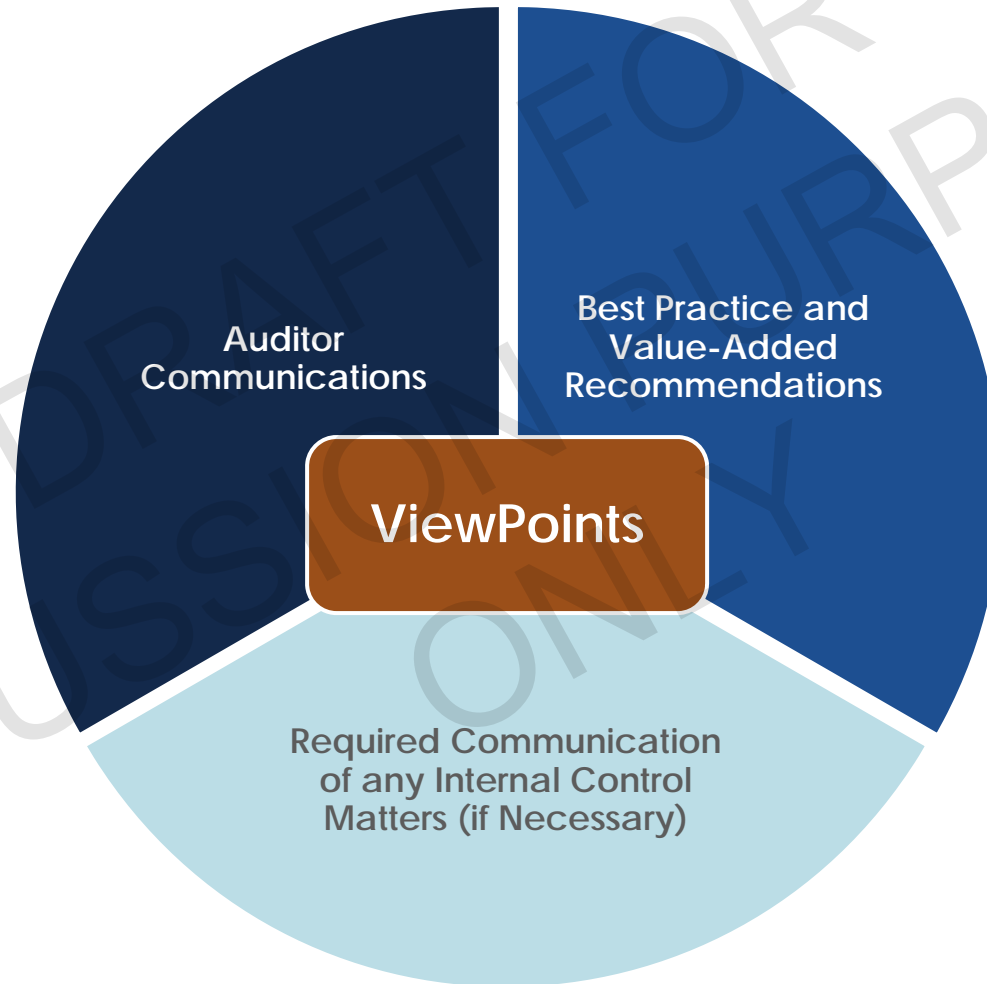
ENGAGEMENT MEMBER	ROLE	TELEPHONE	EMAIL
Rodney Rice*	Engagement Partner	303.952.1233	rodney.rice@rubinbrown.com
Stephanie Simon*	Engagement Manager	720.709.5602	stephanie.simon@rubinbrown.com
Patrick Billington*	Engagement In-Charge	720.709.5610	patrick.billington@rubinbrown.com
Stephanie Olesen*	Engagement Staff	303.952.1245	stephanie.olesen@rubinbrown.com
Michael Yount	Engagement Staff	720.709.5612	michael.yount@rubinbrown.com

* Returning engagement team member

Objective And Scope Of Services



Other Audit Deliverables



Auditor Communications

Board of Education and Management
Mapleton Public Schools
Denver, Colorado

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Mapleton Public Schools (the District) and its compliance with laws and regulations applicable to each of its major federal programs for the year ended June 30, 2019.

Our audit was performed in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the Office of Management and Budget (OMB) Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement and presented in accordance with accounting principles generally accepted in the United States of America, and that the District complied, in all material respects, with the applicable compliance requirements of its major federal programs. Our audit involved performing procedures to obtain audit evidence about the amounts and disclosures in the basic financial statements. We also evaluated the appropriateness of accounting policies used by the District and the reasonableness of significant accounting estimates made by the District's management, as well as evaluated the overall presentation of the basic financial statements.

Auditor Communications *(Continued)*

Auditing standards require the auditor to ensure that those charged with corporate governance receive additional information regarding the scope and results of the audit that may assist the governing body in overseeing the financial reporting and disclosure process for which management is responsible. The following section describes matters which are required to be reported to you.

This information is intended solely for the use of the Board of Education and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Auditor Communications *(Continued)*

AREA	COMMENTS
<p>Auditors' Responsibility Under U.S. Generally Accepted Auditing Standards, <i>Government Auditing Standards</i> And The Uniform Guidance</p> <p>Our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your assistance are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles, and its compliance with laws and regulations applicable to its major federal program. Our audit of the financial statements does not relieve you or management of responsibility for the accuracy of the financial statements.</p> <p>Professional standards also require that we obtain an understanding of the District's internal control to plan the audit. However, such understanding is required for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control. Accordingly, we express no such assurance.</p>	<p>Reports issued by RubinBrown:</p> <ul style="list-style-type: none"> ■ Unmodified report on District's financial statements based upon an audit of the financial statements in accordance with auditing standards generally accepted in the United States of America and <i>Government Auditing Standards</i> ■ A report on the District's internal control over financial reporting and compliance and other matters based upon an audit of the financial statements in accordance with <i>Government Auditing Standards</i> ■ Unmodified report on the District's compliance requirements described in the <i>OMB Compliance Supplement</i> that could have a direct and material effect on its major program and on internal control over compliance and report on the schedule of expenditures of federal awards in accordance with the Uniform Guidance ■ ViewPoints, including required communications, auditor observations and suggestions, status of prior-year recommendations and additional information

Auditor Communications *(Continued)*

AREA	COMMENTS
Other Information In Documents Containing Audited Financial Statements	None
Planned Scope And Timing Of The Audit	We performed the audit as discussed via our letter dated June 4, 2019, regarding the nature, timing and extent of our audit procedures.
Qualitative Aspects Of Accounting Practices Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application.	<ul style="list-style-type: none"> ■ Significant accounting policies are described in Note 1 to the financial statements. ■ No new accounting policies were adopted, and the application of existing policies was not changed. ■ We noted no transactions entered into during the year for which there was a lack of authoritative guidance or consensus. ■ No significant transactions have been recognized in a different period than when the transactions occurred.

Auditor Communications *(Continued)*

AREA	COMMENTS
<p>Management Judgments And Accounting Estimates</p> <p>The preparation of the financial statements requires the use of accounting estimates. Certain estimates are particularly sensitive due to their significance to the financial statements and the possibility that future events may differ significantly from management's expectations.</p> <p>We evaluated key factors and assumptions used to develop the estimates noted below in determining that these amounts are reasonable in relation to the financial statements as a whole.</p>	<p>The most sensitive estimates affecting the financial statements are:</p> <ul style="list-style-type: none"> ■ Depreciation of capital assets ■ Taxes receivable which is based on the assumptions about the collectability of property taxes ■ Pension and OPEB liabilities, deferred inflows and deferred outflows which are based on assumptions of the Public Employers' Retirement Association of Colorado

Auditor Communications *(Continued)*

AREA	COMMENTS
Financial Statement Disclosures	<p>The disclosures are neutral, consistent and clear. Certain disclosures are particularly sensitive because of their significance to the financial statement users. The most sensitive disclosures affecting the financial statements are:</p> <ul style="list-style-type: none"> ■ Note 5 - Long-Term Debt and Compensated Absence Liability ■ Note 7 - Risk Management ■ Note 8 - Defined Benefit Pension Plan Obligations ■ Note 9 - Other Post-Employment Benefits Plan Obligations ■ Note 11 - Commitments and Contingencies ■ Note 15 - Subsequent Events
Difficulties Encountered In Performing The Audit	<p>Due to turnover in the CFO position, we encountered some delays which were anticipated in the circumstances. However, we note that all District personnel were accommodating to our requests for information and as responsive as administratively feasible.</p>
Disagreements With Management	<p>None</p>

Auditor Communications *(Continued)*

AREA	COMMENTS
Corrected And Uncorrected Misstatements	<p>Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, communicate them to the appropriate level of management and request their correction.</p> <p>Management has corrected all audit adjustments considered to be material, either individually or in the aggregate. A copy of the Adjusting Journal Entries Report is attached in Appendix A.</p> <p>In addition, we accumulated uncorrected misstatements (including the current-year effect of prior-periods' uncorrected misstatements) that management has determined are not material, both individually and in the aggregate, to the financial statements taken as a whole. A copy of the Passed Journal Entries Report is attached in Appendix A.</p>
Management Representations	<p>Management representation letter received dated November ^{**}__^{**}, 2019, which is attached in Appendix B</p>
Management Consultations With Other Independent Accountants	<p>None</p>
Other Audit Findings Or Issues	<p>There were no matters of significant discussion that affected our retention as the District's auditors.</p>
Other Matters	<p>None noted</p>

Comments, Observations And Suggestions

In planning and performing our audit of the financial statements of the District as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, we considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis.

- A **material weakness** is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.
- A **significant deficiency** is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified.

Comments, Observations And Suggestions (Continued)

The following matters are best practice recommendations that we do not consider to be material weaknesses or significant deficiencies in internal controls over financial reporting:

■ Finance Department's Involvement in the Use of and Accounting for Federal Funds

Responsibilities related to the use of and record keeping for federal awards are decentralized throughout the District. We recommend that the District consider areas to enhance the Finance Department's involvement in the use and accounting of federal funds. Areas that we observed opportunities to enhance these processes include:

- Finance Department review of the Schedule of Expenditures of Federal Awards
- Determination of contractor versus sub-recipient classification
- Eligibility calculations related to Title I funds
- An annual review of federal funds received compared with those funds expended to maximize the use of awarded funds

■ Formal and Documented Review Processes

Due to changes in key personnel, various responsibilities were shifted and reassigned within the Finance Department. We recommend that the District capitalize on this restructuring and consider areas to enhance the segregation of duties and formal review processes. Areas that we observed opportunities to enhance these processes include:

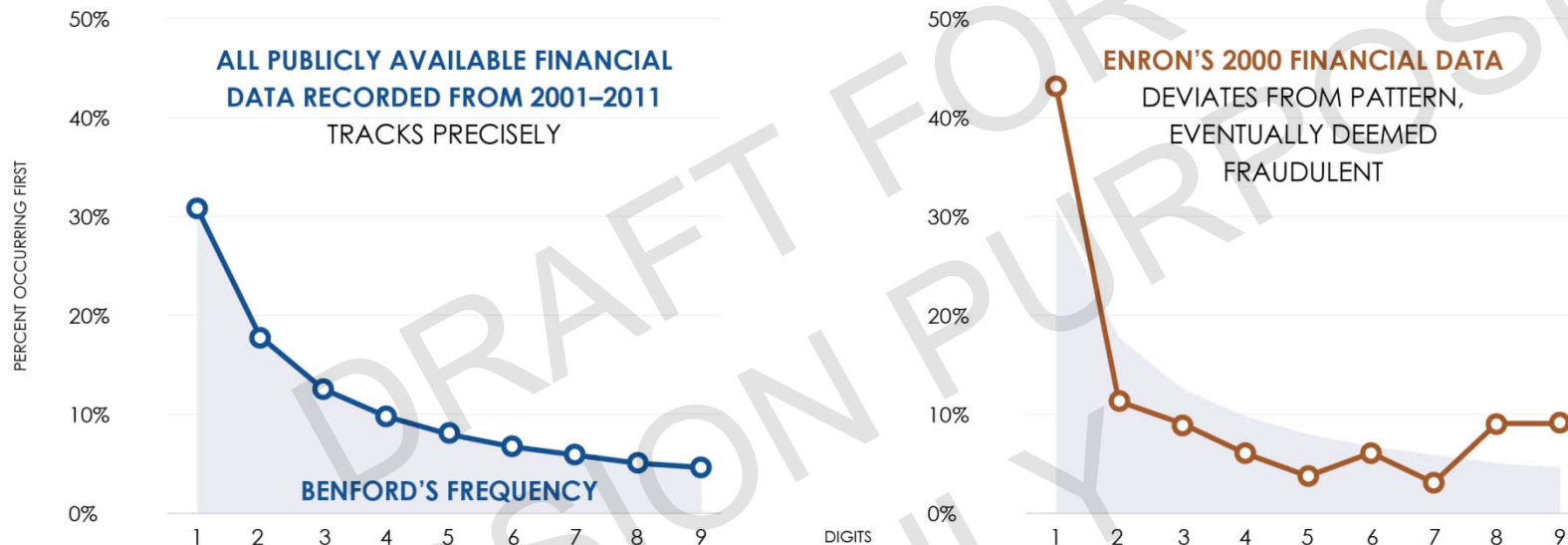
- Property tax calculations including any necessary write-offs for prior-year amounts that are now considered uncollectable
- Capital asset rollforward and activity in addition to the current review of individual additions/disposals
- Pay rate increases that have been updated in the payroll system and run properly on the first payroll following their implementation

Comments, Observations And Suggestions (Continued)

■ Maintenance of Records

- We recommend that the District maintain all I-9s in accordance with the US Citizenship and Immigration Services requirements.
- We also recommend that the Finance Department maintain copies of all federal, state and local grants. This will help ensure that all grants are properly accounted for.

Data Analytics

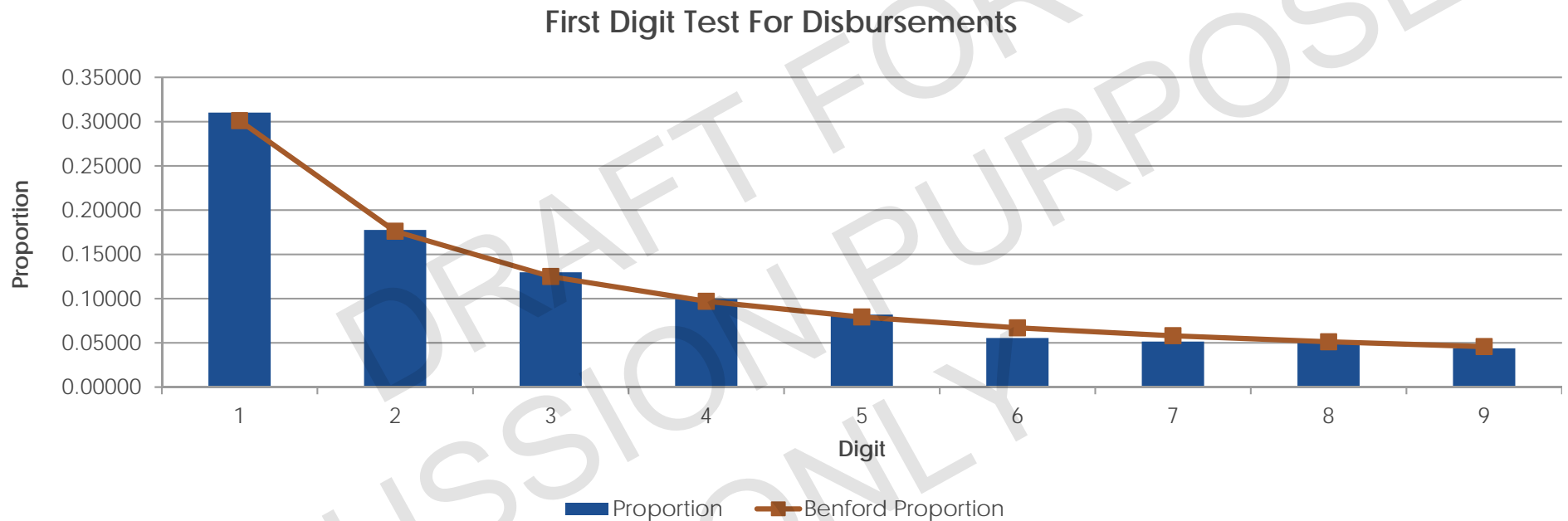


Source: Dan Ariam, Columbia University, The Wall Street Journal

Benford's Law was established by Frank Benford in the 1930s. The law expects 30.1% of numbers in a list of financial transactions to begin with "1." Each successive digit should represent a progressively smaller proportion.

When digits stray from the pattern, fraud may be to blame. As volumes of data continue to grow, it has become a valuable tool in analyzing data sets for potential irregular activity.

Data Analytics (Continued)



We obtained a listing of all disbursements during the fiscal year and, using data analytic software, compared the proportion of disbursement amounts to the expected amounts based on Benford's Law. RubinBrown analyzed the items that varied from Benford's Curve, noting identified variances were related primarily to disbursements for recurring payments for payroll deductions (garnishments, etc.), telephone reimbursements, storage and life insurance. All payments appear reasonable and in the normal course of business for the District.

Foresights - Financial Accounting And Reporting

- GASB Statement No. 87, *Leases*
 - Effective for 2020 District year end
 - Establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset
 - Application of this standard would go beyond the previous guidance related to recording of leased assets and record additional leased items on the books as intangible right-to-use assets and related liabilities.



Independent Auditors' Report On Additional Information

Our report on our audit of the basic financial statements of the District as of June 30, 2019 appears in the financial statements of the District. That audit was conducted for the purpose of forming opinions on the basic financial statements taken as a whole. The additional information in this report is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion on it.

November ** __ **, 2019

Appendix A

Adjusting And Passed Journal Entries Reports

DRAFT FOR DISCUSSION PURPOSES ONLY

Client: 34990.0000 - Adams County School District No. 1 - Mapleton Public Schools
 Engagement: 2019 AUD - Mapleton Public Schools
 Period Ending: 6/30/2019
 Trial Balance: Government Fund TB
 Workpaper: 3000.AJE - Adjusting Journal Entries Report
 Fund Level: All
 Index: All

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
	To correct self insurance liability	3013		
00-00-0000-1985-000-000	Dental - Revenue		22,589.00	
73-11-0090-0200-200-000	Dental Expense		27,212.00	
00-00-0000-7471-000-000	Payable-Dental			49,801.00
Total			49,801.00	49,801.00
Adjusting Journal Entries JE # 2				
Entry to correct property tax accruals in general fund				
00-00-0000-1110-000-000	Property Tax	3014	162,291.00	
00-00-0000-7800-000-000	Deferred Inflow of Resources-Property Taxes		312,018.00	
00-00-0000-7800-000-000	Deferred Inflow of Resources-Property Taxes		16,792.00	
00-00-0000-8121-000-000	Property Taxes Receivable		145,499.00	
00-00-0000-1110-000-000	Property Tax			162,291.00
00-00-0000-8121-000-000	Property Taxes Receivable			474,309.00
Total			636,600.00	636,600.00
Adjusting Journal Entries JE # 3				
Entry to correct senior veterans tax in property tax accrual (bond fund)				
00-00-0000-1110-000-000	Property Tax	3015	86,155.00	
00-00-0000-7800-000-000	Deferred Inflow of Resources-Property Taxes		137,075.00	
00-00-0000-7800-000-000	Deferred Inflow of Resources-Property Taxes		36,451.00	
00-00-0000-8121-000-000	Property Taxes Receivable		49,704.00	
00-00-0000-1110-000-000	Property Tax			86,155.00
00-00-0000-8121-000-000	Property Taxes Receivable			223,230.00
Total			309,385.00	309,385.00
Adjusting Journal Entries JE # 4				
To record revenue and expense from special funding situation				
00-00-0000-0280-000-389	Special Funding (State PERA revenue)	5230	1,117,198.00	
00-00-0000-3010-000-389	Special Funding (State PERA expense)			1,117,198.00
Total			1,117,198.00	1,117,198.00
Adjusting Journal Entries JE # 5				
PBC Entry to correct Title II revenue and indirect costs				
00-00-0000-8132-000-000	Due To/From Gov't Grants Fund	3016	9,428.00	
51-00-0000-1972-000-000	Indirect Cost Revenue		9,428.00	
00-00-0000-8132-000-000	Due To/From General Fund		9,428.00	
32-00-0000-4000-000-436	Title II Innovative Revenue		9,428.00	
00-00-0000-7402-000-000	Interfund A/P to Grants Fund			9,428.00
00-00-0000-8132-000-000	Due To/From Gov't Grants Fund			9,428.00
32-00-0000-8142-000-436	Accounts Receivable Title IIA			9,428.00
32-23-2300-0869-000-436	Title II Indirect Costs			9,428.00
Total			37,712.00	37,712.00
Adjusting Journal Entries JE # 6				
To adjust beginning equity balances for rounding, TABOR, and Board Reserves				
00-00-0000-6770-000-000	Unassigned fund balance	6001	798,766.00	
11-26-2620-0621-000-000	GPA Heat		3.00	
00-00-0000-6710-000-000	Non-Spendable Fund Balance		2.00	
11-40-4000-0735-000-000	Global Primary Non-Capital Equipment		1.00	
00-00-0000-6720-000-000	Restricted Fund Balance		1.00	
00-00-0000-6710-000-000	Non-Spend Fund Balance			3.00
00-00-0000-6721-000-000	Restricted for Tabor 3% Reserve			378,765.00
00-00-0000-6750-000-000	Committed Fund Balance			420,001.00
11-31-3100-0110-357-000	GLB PRIM Reg Sal Cafe Mgr			2.00
00-00-0000-6770-000-000	Undesignated Fund Balance			1.00
51-00-0000-0735-000-000	ACH Non-Capital Equip			1.00
Total			798,773.00	798,773.00
Adjusting Journal Entries JE # 7				
To record change equity from BOCES pool				
00-00-0000-8192-000-000	Prepaid Pool Contribution	4501	80,867.00	
00-00-0000-1510-000-000	Interest			80,867.00
Total			80,867.00	80,867.00
Adjusting Journal Entries JE # 8				
PBC Entry to correct capital lease balances				
75-00-0000-1990-000-000	Misc Revenue	3017	3,711.00	
33-25-2540-0442-000-000	Admin/Broadway Copier Lease			3,711.00
Total			3,711.00	3,711.00

Total Adjusting Journal Entries

3,034,047.00

3,034,047.00

Total All Journal Entries

3,034,047.00

3,034,047.00

DRAFT FOR
DISCUSSION PURPOSES
ONLY

Client: **34990.0000 - Adams County School District No. 1 - Mapleton Public Schools**
 Engagement: **2019 AUD - Mapleton Public Schools**
 Period Ending: **6/30/2019**
 Trial Balance: **Government Fund TB**
 Workpaper: **3000.PJE - Passed Journal Entries Report**
 Fund Level: **All**
 Index: **All**

Account	Description	W/P Ref	Debit	Credit
Proposed Journal Entries				
Proposed Journal Entries JE # 9				
	To show differences related to property tax accruals	4211		
00-00-0000-1110-000-000	Property Tax		176,081.00	
00-00-0000-1110-000-000	Property Tax		66,299.00	
00-00-0000-7800-000-000	Deferred Inflow of Resources-Property Taxes		14,401.00	
00-00-0000-6770-000-000	Unassigned fund balance			176,081.00
00-00-0000-6770-000-000	Undesignated Fund Balance			66,299.00
00-00-0000-8121-000-000	Property Taxes Receivable			14,401.00
Total			<u><u>256,781.00</u></u>	<u><u>256,781.00</u></u>
Total Proposed Journal Entries			<u><u>256,781.00</u></u>	<u><u>256,781.00</u></u>
Total All Journal Entries			<u><u>256,781.00</u></u>	<u><u>256,781.00</u></u>

DRAFT FOR DISCUSSION PURPOSES ONLY

Appendix B

Management Representation Letter

DRAFT FOR DISCUSSION PURPOSES ONLY

Memo

TO: Charlotte Ciancio, Superintendent
FROM: David Janak Chief Financial Officer
DATE: December 03, 2019

Policy: Budget Adoption Process, Policy DBG
Report Type: Decision Preparation
SUBJECT: Budget Amendment for Fund 19 FY 2020

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

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

Decision Requested: District administration is requesting that the Board approve the budget amendment for fiscal year 2019-20.

BUDGET AMENDMENT

Preschool Fund

BE IT RESOLVED by the Board of Education of Mapleton Public Schools in Adams County that the amount shown in the following schedule be appropriated to each fund as specified in the Amended Budget for the ensuing fiscal year beginning July 1, 2019 and ending June 30, 2020.

REVENUES

ACCOUNT NAME	FY 19 Adopted	FY 19 Supp
Local Sources	719,240	719,240
State Sources	-	375,836
Federal Sources	-	-
Other Sources	2,256,182	2,256,182
Total Preschool Revenue	2,975,422	3,351,258
Beginning Fund Balance	198,624	275,258
Total Preschool Fund Appropriation	3,174,046	3,626,516

EXPENDITURES

ACCOUNT NAME	FY 19 Adopted	FY 19 Supp
Salaries	2,327,860	2,609,737
Benefits	633,470	727,429
Purchased Svcs	50,000	50,000
Purchased Property Svcs	-	-
Other Purchased Svcs	6,000	6,000
Supplies	71,800	71,800
Property	15,000	15,000
Other Objects	12,000	12,000
Other Use of Funds	-	-
Total Preschool Fund Appropriation	3,116,130	3,491,966

Date of Adoption

Signature of President of the Board

Memo

TO: Charlotte Ciancio, Superintendent
FROM: Mike Crawford, Deputy Superintendent
DATE: December 6, 2019

Policy: Funding Proposals, Grants and Special Projects, Policy DD
Report Type: Decision Making
SUBJECT: Request to Accept Grant Funds – 2019 BEST Certificate of Participation

Policy Wording: Policy DD states that the District is encouraged to pursue all available sources of funding consistent with achieving the District's objectives. Grant Funds must be formally approved by the Board prior to receiving the grant if the amount is \$50,000 or above.

Decision Requested: District administration is requesting Board approval to accept funding from the State of Colorado which will be applied to the construction of the new Valley View PK-8 building and the demolition of the vacated school building and annexes.

Report: During the spring of 2019, Mapleton submitted a grant application to the State of Colorado Building Excellent Schools Today (BEST) program. In May, we learned that Valley View was recommended as a back-up candidate for funding. In November, we learned that the state would have the ability to fund the Valley View PK-8 project through the BEST Certificates of Participation Lease-Purchase program.

At the June 25, 2019 Board meeting, the Board approved a resolution that authorized the issuance of bonds and the levying of mills toward the payment of these bonds in order to provide the District's matching funds. The Board accepted and adopted a resolution related to the Valley View project at the November 12, 2019 Special Board Meeting. The resolution authorized the lease and sublease of the Valley View site in order to secure partial funding from the State of Colorado BEST program.

The BEST grant portion of the project will be \$17,414,793.86.

Activities related to demolition of the original Valley View building are in process. Design meetings for the new Valley View facility will resume December 2019. The Board-authorized sublease agreement specifies that the project must be fully complete in three years or less from the closing date of the Lease-Purchase financing agreement of November 20, 2019.

District administration recommends acceptance of this BEST program funding from the Colorado Department of Education.