

Exhibit: Financial Administration

Timeline for Posting of Financial Information

The Public School Financial Transparency Act, C.R.S. §§ 22-44-301 *et seq.* (the “Act”) requires Mapleton Public Schools (the “District”) to post financial information online, in a downloadable format, for free public access, in accordance with the following timeline.

This information can be found on the District’s website: <http://www.mapleton.us>, under “About Us,” and then, “Financial Transparency.”

The Act requires the District to update this information within sixty days of the District's completion or receipt of the applicable report, statement, or document. Once posted, the Act requires that the District maintain financial information online from the prior two budget years until the end of the current budget year.

Commencing July 1, 2010 and on a continuing basis thereafter: [C.R.S. § 22-44-304(1)(a)]	<ul style="list-style-type: none"> ▪ Annual budget ▪ Annual audited financial statements ▪ Quarterly financial statements ▪ Salary schedules or policies pertaining to salaries
Commencing July 1, 2011 and on a continuing basis thereafter: [C.R.S. § 22-44-304(1)(b)]	<ul style="list-style-type: none"> ▪ Accounts payable check registers and credit, debit, and purchase card statements
Commencing July 1, 2012 and on a continuing basis thereafter: [C.R.S. § 22-44-304(1)(c)]	<ul style="list-style-type: none"> ▪ Investment performance reports

Pursuant to C.R.S. § 22-44-304(5), the District’s financial transparency webpage includes a link to the Colorado Department of Education’s website, where information or reports that are submitted directly to the Department are accessible to the public.

Adopted December 10, 2013.