



Mapleton Public Schools Board of Education

Regular Meeting
Administration Building

June 16, 2009
6:00 p.m.

DISTRICT MISSION

... Guarantee that each student achieves his or her dreams and contributes enthusiastically to his or her community and the 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*

2008-2009

FOCUS AREAS

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

BOARD MEMBERS

*Cindy Croisant
Craig Emmert
Patrick Flores
Norma Frank
Ray Garcia*

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 May 26, 2009, Board Meeting Minutes
8. Report of the Secretary
9. Consent Agenda
 - 9.1 Personnel Action, Policy EL 4.2 – Ms. Kane
 - 9.2 Finance Report, May 2009, Policy EL 4.3 – Mr. Herman
 - 9.3 School Resource Officer Contract, Policy EL 4.6 – Mr. Brown
10. Focus: Student Achievement
 - 10.1 Curriculum Adoption-Apex Learning, Policy EL 4.8 – Mrs. Kapushion
 - 10.2 Curriculum Adoption-Financial Literacy, Policy EL 4.8 – Mrs. Kapushion
 - 10.3 Review of Instructional Materials, Policy EL 4.8 – Mrs. Kapushion
11. Focus: Exceptional Staff
 - 11.1 Classified Contract Ratification, Policy EL 4.7 – Ms. Kane
12. Focus: Communication
 - 12.1 Proposed Budget Presentation, Policy EL 4.4 – Mr. Herman
 - 12.2 Fund Balance Reconciliation, Policy EL 4.4 – Mr. Herman
 - 12.3 Grant Acceptance-Nutrition Services, Policy EL 4.3 – Mr. Herman
13. Discussion of Next Agenda
14. Superintendent's Comments
15. Board Committee Update
16. School Board Remarks
17. Next Meeting Notification – Tuesday, June 30, 2009
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

President Norma Frank called the meeting of the Board of Education – Mapleton Public Schools to order at 6:03 p.m. on Tuesday, May 26, 2009, at the Administration Building.

2.0 ROLL CALL

Norma Frank - President	Present
Cindy Croisant – Vice President	Present
Patrick Flores – Secretary	Present
Craig Emmert – Treasurer	Present
Ray Garcia – Assistant Secretary/Treasurer	Present

3.0 PLEDGE OF ALLEGIANCE

Mrs. Frank led the Pledge of Allegiance.

4.0 APPROVAL OF AGENDA

MOTION: By Ms. Croisant, seconded by Mr. Emmert, to approve the agenda as presented.

AYES: Ms. Croisant, Mr. Emmert, Mrs. Frank, Mr. Garcia, and Mr. Flores
Motion carried 5-0

5.0 WHAT'S RIGHT IN MAPLETON

Mrs. Kapushion said that we are honoring the post-secondary options coaches tonight who spend each and every day helping our students achieve their dreams. They do many things to support the mission of Mapleton Public Schools. We are recognizing: Duane Schmidt, coordinator, Katie Baily, Allison Lucero-Hoffman, James Greene, Susan Stahl, Lee Culbertson, Jacque Ewing, Chad Cosner, and Misti Gossett-Thrower.

RECESS: 6:08 p.m. and reconvened at 6:14 p.m.

6.0 PUBLIC PARTICIPATION

None.

7.0 APPROVAL OF MINUTES

MOTION: By Mr. Emmert, seconded by Ms. Croisant, to approve the minutes of the May 12, 2009, Board meeting.

AYES: Ms. Croisant, Mr. Emmert, Mrs. Frank, Mr. Garcia, and Mr. Flores
Motion carried 5-0

8.0 REPORT OF THE SECRETARY

None.

9.0 CONSENT AGENDA

MOTION: By Ms. Croisant, seconded by Mr. Emmert, to approve Agenda items as stated on the Board Agenda dated May 26, 2009: 9.1 Personnel Action and 9.2 Personnel Action, Non-renewals.

AYES: Ms. Croisant, Mr. Emmert, Mrs. Frank, Mr. Garcia, and Mr. Flores
Motion carried 5-0

10.0 FOCUS: STUDENT ACHIEVEMENT

10.1 Review of Instructional Materials – Every Child A Reader

Mrs. Kapushion requested approval from the Board for the instructional materials entitled Every Child a Reader. These materials have been on display for public review and comment for the past month. No comments or feedback have been received.

MOTION: By Ms. Croisant, seconded by Mr. Emmert, to approve the Every Child A Reader instructional materials as presented.

AYES: Ms. Croisant, Mr. Emmert, Mrs. Frank, Mr. Garcia, and Mr. Flores
Motion carried 5-0

11.0 FOCUS: EXCEPTIONAL STAFF

11.1 Administrative Contract Ratification

MOTION: By Ms. Croisant, seconded by Mr. Flores, to approve the Meet and Confer for the 2009-2010 agreement between the Mapleton Administrators and the Mapleton Public School’s Board of Education as presented at the May 26, 2009, Board meeting.

AYES: Ms. Croisant, Mr. Emmert, Mrs. Frank, Mr. Garcia, and Mr. Flores
Motion carried 5-0

11.2 Mapleton Education Association Contract Ratification

Ms. Ciancio said she was very impressed with the teacher’s union that they agreed to a salary freeze and working five fewer days with the same amount of hours.

MOTION: By Mr. Emmert, seconded by Ms. Croisant, to approve the 2009-2010 agreement between the Mapleton Education Association and the Mapleton Public School’s Board of Education as presented at the May 26, 2009, Board meeting.

AYES: Ms. Croisant, Mr. Emmert, Mrs. Frank, Mr. Garcia, and Mr. Flores
Motion carried 5-0

12.0 FOCUS: COMMUNICATION

12.1 Proposed Budget

Mr. Herman explained that Colorado law governing school district budget policies and procedures requires that “the Proposed Budget shall be submitted to the board at least thirty days prior to the beginning of the next fiscal year” (22-44-108(1)(c) C.R.S.). The Proposed Budget for fiscal year 2010 is submitted to the Mapleton Board of Education at their regular meeting held on May 26, 2009. The proposed appropriation for each fund is listed below:

General Fund	\$46,049,100
CPP Preschool/Kindergarten Fund	1,386,995
Governmental Grants Fund.....	5,969,250
Capital Reserve Fund	3,530,800
Insurance Reserve Fund.....	497,140
Bond Redemption Fund	2,956,175
Food Service Fund.....	\$2,156,775

Total FY 2010 Budget Appropriation **\$62,546,235**

A public hearing regarding the proposed budget will be held at the board meeting to be held on June 16, 2009 at the Mapleton Public Schools Administration building. Final adoption of the budget will be considered at the regularly scheduled board meeting on June 30, 2009.

12.2 Equipment Assistance Grant

Mr. Herman said that the federal government has made funds available through the American Recovery and Reinvestment Act (ARRA) for equipment to supplement the National School Lunch Program.

Child Nutrition Services Director, Paula Cockwell, has prepared a competitive grant application requesting a total of \$84,900 in kitchen equipment. This equipment includes new dishwashers at several sites to replace original equipment, and new convection ovens – again replacing original 50-year-old equipment.

Superintendent policy requires board approval for grant applications in excess of \$50,000. District administration requests permission to submit this grant to the Colorado Department of Education. Should the grant be funded, administration would return to the Board for permission to accept the funds.

MOTION: By Mr. Emmert, seconded by Mr. Flores, to approve the grant application for kitchen equipment to the Colorado Department of Education.

AYES: Ms. Croisant, Mr. Emmert, Mrs. Frank, Mr. Garcia, and Mr. Flores
Motion carried 5-0

12.3 Request for Transfer of Funds

Mr. Herman explained that state law requires the approval of the Board of Education for any transfer between two funds of the district. Normally, these transfers are approved at the same time as the budget adoption and/or supplemental budget adoption. However, through the work of the Finance Department, we have identified \$24,453.30 in outstanding accounts receivable in the Governmental Grants fund that need to be retired.

These accounts receivable are from four sources, and have been carried on the books for two or more years. The first is \$490.82 from a New Technology grant that was slightly over-expended two years ago. The second is a small \$9.88 over-expenditure in a CSSI grant. The third for \$3,024.93 is from an over-expenditure of the Gates grant due to a difference between projected salary accruals and actual. It's very difficult to estimate the accruals with complete accuracy – you don't want to under-expend the grant, because then you lose the funds, so you usually want to over-spend by as little as possible. We overspent by this amount out of a total salary of more than \$600,000, so we were very close. The last is a receivable \$20,927.67 from the Federal Small Learning Communities grant from three years ago. During the administration of the grant, the District missed a deadline for requesting remaining funds, though the funds had already been expended. The District carried this receivable while we appealed to the federal government for an extension for submission of reimbursement, but the appeal was denied.

Normally, the District can cover small, uncollectable accounts receivable through excess fund balance in the Grant fund. However, due to tight budgeting and the age of the

receivables, the District must request funds from the General fund to write these receivables off.

MOTION: By Ms. Croisant, seconded by Mr. Flores, to approve the transfer of funds from the General Fund to eliminate the uncollectable amounts as presented.

AYES: Ms. Croisant, Mr. Emmert, Mrs. Frank, Mr. Garcia, and Mr. Flores
Motion carried 5-0

12.4 Stanford Leadership Development Initiative Update

Mrs. Kapushion gave an update regarding Mapleton's participation in the Stanford University School Redesign Network. The LEADS (Leadership, Equity and Accountability in Districts and Schools) Network was established in 2006 to further work of the School Redesign Network. Mapleton Public Schools is one of the original partner districts in the LEADS Network. *A detailed copy of Mrs. Kapushion's report is included with these minutes.*

13.0 FOCUS: COMMUNITY INVOLVEMENT

13.1 DAAC Report

Dr. Kirby introduced Chuck Wolf, co-chairperson of the DAAC, who reported on the progress the DAAC committee has made on the areas of study provided annually by the Board of Education: He gave updates on the following areas of study: 1) Review and comment on school improvement plans for the 2009-2010 school year; and 2) Review and comment on district budget priorities for the 2009-2010 school year. *A detailed copy of Mr. Wolf's and Dr. Kirby's report is included with these minutes.*

14.0 DISCUSSION OF NEXT AGENDA

Ms. Frank said that on the next agenda we have the full budget presentation.

15.0 SUPERINTENDENT'S COMMENTS

Ms. Ciancio said we did receive a letter from US Bank assuring us that their stress test for the economy and assessment from the government yielded good results. They are the corporate trust provider of choice. Our funds are not at risk. The Mill levy override of 2001 was targeted for technology so you will begin to see a refresh of technology in the school buildings this next year. She thanked Mr. Emmert for working with the MEA union negotiations. His presence shows how committed the Board is to them. She reminded everyone that we have graduation on Saturday, at Skyview at 10 a.m. We have a retirement reception on Thursday, May 28, for Dr. Kirby, Mr. Russell, and Mr. Wire. This was their final board meeting and reports this evening.

16.0 BOARD COMMITTEE UPDATE

Mrs. Frank attended a Region 5 meeting at CASB regarding a legislative update.

Mr. Flores said that the Mapleton Education Foundation has not met since the last meeting. He participated in a lunch with a prospective new member, Wayne Dodge, which went very well.

17.0 SCHOOL BOARD REMARKS

Ms. Croisant went to the Athletic awards dinner at Skyview cafeteria. She said there were so many students that it was hard to hear, but lots of swimmers and 3.5 grade point average and above students. Obviously small schools by design did not affect our sports.

Mr. Emmert said that he felt the negotiations went very well. There are surrounding school districts doing sick-outs and wanting a 3% increase while our teachers took a salary freeze.

Mr. Garcia met with the Ambassador group which is an excellent opportunity to meet with the community and let them know what's happening in the district.

Mr. Flores said we need to look at schedules for a Board retreat.

18.0 NEXT MEETING NOTIFICATION

The next Board meeting is scheduled at 6:00 p.m. on Tuesday, June 16, 2009, at the Administration Building.

19.0 ADJOURNMENT

The Board motioned to adjourn at 6:53 p.m.

Norma Frank, Board President

Patrick Flores, Board Secretary

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

Memo

TO: Charlotte Ciancio, Superintendent
FROM: Jamie Kane, Executive Director of Professional Services
DATE: June 11, 2009

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

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

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

Decision Requested: The Office of Human Resources recommends the following personnel information to be approved by Board Action at the regular meeting of June 16, 2009.

CLASSIFIED STAFF

NEW EMPLOYEES

<u>NEW EMPLOYEES</u>	<u>POSITION/FACILITY</u>	<u>EFFECTIVE DATE</u>	<u>REASON</u>
Avila-Acevedo, Angie	Office Clerk/Skyview Academy	08/12/2009	Re-Hire
Calderon, Bianca	Health Para./Enrichment/Adventure	08/12/2009	New Hire
Martinez-Mendez, Elizabeth	Health Para./Valley View	08/12/2009	Re-Hire

RESIGNATIONS/TERM.

<u>RESIGNATIONS/TERM.</u>	<u>POSITION/FACILITY</u>	<u>EFFECTIVE DATE</u>	<u>REASON</u>
Bowman, Tony	Office Clerk/Welby New Technology	06/02/2009	Dismissal
Consol, Roswitha	Library/Media Para./Monterey	05/30/2009	Reduction
Guzman-Bond, Kimberlee	UNC Paraprofessional/Monterey	05/29/2009	Resignation
Harsch, Elizabeth	Special Ed. Para./Adventure	05/30/2009	Reduction
Hinman, Sandra	Instructional Para./Meadow	05/30/2009	Reduction
Wang, Rosa	Substitute Para./District Wide	05/22/2009	Dismissal
Wernlein, Michelle	Health Para./York International	05/30/2009	Resignation

CLASSIFIED REQUESTS

Gary Gould, Mechanic, Transportation department, is requesting a family medical leave of absence, from May 21, 2009 through June 12, 2009.

CERTIFIED STAFF

NEW EMPLOYEES

<u>NEW EMPLOYEES</u>	<u>POSITION/FACILITY</u>	<u>EFFECTIVE DATE</u>	<u>REASON</u>
Anderson, Marissa	Lower Elementary/Highland Montessori	8/3/2009	New Hire
Baker, Jaime	Upper Elementary/Highland Montessori	8/3/2009	New Hire
Bidikov, Luke	Language Arts/Achieve	8/3/2009	New Hire
Copans, Benjamin	Math Teacher/York International	8/3/2009	New Hire
Figueroa, Deborah	Interventionist/Meadow	8/3/2009	Re-Hire
Gao, Feng Ping	Chinese Teacher/Global Leadership	8/3/2009	Re-Hire
Gibson, Melody	Math Teacher/York International	8/3/2009	New Hire
Ketzer, Leah	2 nd Grade/Adventure	8/3/2009	New Hire
Kunches, Katherine	Speech Language/District Wide	8/3/2009	New Hire
Langrehr, Gwendolyn	Language Arts/Skyview Academy	8/3/2009	New Hire
Myers, Shanna	Lower Elementary/Highland Montessori	8/3/2009	New Hire
Reed, Andrew	Social Studies/Global Leadership	8/3/2009	New Hire
Reed, Lisle	Social Studies/Global Leadership	8/3/2009	New Hire
Romzek, Jodie	Science/Valley View	8/3/2009	New Hire
Stachurski, Michelle	Science/Welby New Technology	8/3/2009	New Hire
Weaver, Sherry	6 th Grade/Valley View	8/3/2009	New Hire
Witucki, Megan	Upper Elementary/Highland Montessori	8/3/2009	New Hire

<u>RESIGNATIONS/TERM.</u>	<u>POSITION/FACILITY</u>	<u>EFFECTIVE DATE</u>	<u>REASON</u>
Burrow, Rebecca	Humanities/MESA	5/29/2009	Resignation
Carmody, Catherine	Language Arts/Mapleton Early College	5/29/2009	Resignation
Duff, Jenna	5 th Grade/Valley View	5/29/2009	Resignation
Price, Amber	4 th Grade/Global Leadership	5/29/2009	Resignation
Steffen-Lowe, Seana	.5 Instructional Guide/Explore	5/29/2009	Resignation

CERTIFIED REQUESTS

Nance Berry, Special Education Teacher at Monterey Community, is requesting to retire effective May 29, 2009 and transition through the 2009-2010 school year.

Alexis Diamond, First Grade Teacher at Meadow Community, is requesting to take a maternity leave of absence beginning August 17, 2009 through October 26, 2009.

Amy McCarthy, Humanities Teacher at Mapleton Expeditionary School of the Arts, is requesting to take a family medical leave of absence beginning August 12, 2009 through November 4, 2009.

Karen Pelzer, First Grade Teacher at York International, is requesting to retire effective May 29, 2009 and transition through the 2009-2010 school year.

SUBSTITUTE TEACHERS

ADDITIONS

Barbara Salem

DELETIONS

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

GENERAL FUND

	Period* <u>May 1- May 30</u>	Year to Date** <u>2008-2009</u>	Budget*** <u>2008-2009</u>
REVENUES			
Total Local Revenue	2,778,793	8,297,806	14,675,145
Total Intermediate Revenue	0	0	0
Total County Revenue	0	0	0
Total State Revenue	2,024,838	23,902,688	25,972,330
Total Federal Revenue	0	0	0
Total Loan Revenue	0	2,020,000	(1,081,150)
Total General Fund Revenue	<u>4,803,631</u>	<u>34,220,493</u>	<u>39,566,325</u>
EXPENDITURES			
Total Salaries	2,345,944	24,934,984	27,407,540
Total Benefits	550,731	5,796,646	6,443,545
Total Purchased Professional Services	149,157	1,239,795	1,763,006
Total Purchased Property Services	34,714	755,642	976,187
Total Other Purchased Services	103,955	808,734	1,330,076
Supplies & Materials	219,880	2,200,918	2,935,638
Property	2,417	71,522	108,268
Other Objects	7,135	39,086	2,897,090
Other Uses of Funds	0	27,500	27,500
Other	0	0	10,750
Total General Fund Expenditures	<u>3,413,934</u>	<u>35,874,827</u>	<u>43,899,600</u>
Beginning Fund Balance		8,371,476	
Fund Balance Year to Date		6,495,075	

* Revenue and Expenditures for the month.

**Revenue and Expenditures from July 1, 2008

*** Based on May Supplemental Budgeted Rev and Exp for Fiscal Year 2009

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

GENERAL FUND

	<u>Percent of 2008-2009</u>	<u>Prior Year to Date 2007-2008</u>	<u>Percent of 2007-2008</u>
REVENUES			
Total Local Revenue	56.54%	10,817,368	76.47%
Total Intermediate Revenue	0.00%	0	0.00%
Total County Revenue	0.00%	0	0.00%
Total State Revenue	92.03%	22,078,212	89.02%
Total Federal Revenue	0.00%	0	0.00%
Total Loan Revenue		1,972,500	
Total General Fund Revenue	<u>86.49%</u>	<u>34,868,080</u>	<u>89.53%</u>
EXPENDITURES			
Total Salaries	90.98%	23,297,863	87.23%
Total Benefits	89.96%	5,173,280	83.66%
Total Purchased Professional Services	70.32%	1,455,376	70.88%
Total Purchased Property Services	77.41%	647,303	69.33%
Total Other Purchased Services	60.80%	1,055,313	67.96%
Supplies & Materials	74.97%	2,296,657	77.52%
Property	66.06%	69,757	52.25%
Other Objects	1.35%	36,259	1.10%
Other Uses of Funds	100.00%	10,750	35.83%
Other	0.00%	0	
Total General Fund Expenditures	<u>81.72%</u>	<u>34,042,558</u>	<u>77.61%</u>

* Revenue and Expenditures for the month.

** Revenue and Expenditures from July 1, 2008

*** Budgeted Revenue and Expenditures for Fiscal Year 2009

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

OTHER FUNDS

	Period* <u>May 1- May 30</u>	Year to Date** <u>2008-2009</u>	Budget*** <u>2008-2009</u>
REVENUES			
CPP/Preschool Fund	0	0	899,500
Governmental Grants Fund	268,126	2,278,320	4,330,015
Capital Reserve Fund	5,163	1,551,865	2,488,200
Insurance Reserve Fund	10	445,592	474,350
Bond Redemption Fund	279,576	898,123	1,544,875
Food Service Fund	204,071	1,996,311	1,914,230
Total Revenue, Other Funds	<u>756,945</u>	<u>7,170,212</u>	<u>11,651,170</u>
EXPENDITURES			
CPP/Preschool Fund	160,222	1,149,431	1,296,330
Governmental Grants Fund	404,302	2,886,390	4,310,534
Capital Reserve Fund	224,548	1,452,348	2,923,000
Insurance Reserve Fund	3,230	462,251	503,150
Bond Redemption Fund	0	1,354,388	2,959,125
Food Service Fund	142,050	1,564,814	1,914,230
Total Expenditures, Other Funds	<u>934,352</u>	<u>8,869,621</u>	<u>13,906,369</u>

* Revenue and Expenditures for the month.

**Revenue and Expenditures from July 1, 2008

*** Budgeted Revenue and Expenditures for Fiscal Year 2009

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

OTHER FUNDS

	<u>Percent of 2008-2009</u>	<u>Prior Year to Date 2007-2008</u>	<u>Percent of 2007-2008</u>
REVENUES			
CPP/Preschool Fund	0.00%	0	0.00%
Governmental Grants Fund	52.62%	2,334,015	62.32%
Capital Reserve Fund	62.37%	1,795,046	71.90%
Insurance Reserve Fund	93.94%	397,657	91.67%
Bond Redemption Fund	58.14%	1,240,712	41.98%
Food Service Fund	104.29%	1,662,157	92.53%
Total Revenue, Other Funds	<u>61.54%</u>	<u>7,429,587</u>	<u>59.97%</u>
EXPENDITURES			
CPP/Preschool Fund	88.67%	862,780	89.74%
Governmental Grants Fund	66.96%	2,810,941	75.05%
Capital Reserve Fund	49.69%	1,641,349	65.74%
Insurance Reserve Fund	91.87%	429,299	98.96%
Bond Redemption Fund	45.77%	1,334,888	45.16%
Food Service Fund	81.75%	1,442,479	80.30%
Total General Fund Expenditures	<u>63.78%</u>	<u>8,521,736</u>	<u>68.78%</u>

* Revenue and Expenditures for the month.

** Revenue and Expenditures from July 1, 2008

*** Budgeted Revenue and Expenditures for Fiscal Year 2009

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 10	GENERAL FUND				
	10-000-00-0000-8101-000-0000-00-9 Cash-US Bank	6,219,816.10	-878,850.23	-2,635,904.62	3,583,911.48
	10-000-00-0000-8101-000-0000-02-9 Cash-North Valley Bank	99,911.24	41.21	416.85	100,328.09
	10-000-00-0000-8101-000-0000-03-9 Payroll Acct-US Bank	-186,807.25	-96,842.60	-1,099,203.54	-1,286,010.79
	10-000-00-0000-8103-000-0000-01-9 Petty Cash-SKV Academy	1,000.00	.00	.00	1,000.00
	10-000-00-0000-8103-000-0000-02-9 Petty Cash-FREC	300.00	.00	.00	300.00
	10-000-00-0000-8103-000-0000-03-9 Petty Cash-MESA	1,000.00	.00	.00	1,000.00
	10-000-00-0000-8103-000-0000-04-9 Petty Cash-Welby NT	200.00	.00	100.00	300.00
	10-000-00-0000-8103-000-0000-05-9 Petty Cash-Explore Elem	200.00	.00	.00	200.00
	10-000-00-0000-8103-000-0000-08-9 Petty Cash-Support Service	150.00	.00	.00	150.00
	10-000-00-0000-8103-000-0000-11-9 Petty Cash-Achieve	200.00	.00	.00	200.00
	10-000-00-0000-8103-000-0000-12-9 Petty Cash-Adventure	200.00	.00	.00	200.00
	10-000-00-0000-8103-000-0000-13-9 Petty Cash-Clayton Partnership	200.00	.00	.00	200.00
	10-000-00-0000-8103-000-0000-14-9 Petty Cash-Enrichment	200.00	.00	.00	200.00
	10-000-00-0000-8103-000-0000-15-9 Petty Cash-Valley View	300.00	.00	.00	300.00
	10-000-00-0000-8103-000-0000-16-9 Petty Cash-Highland	200.00	.00	.00	200.00
	10-000-00-0000-8103-000-0000-17-9 Petty Cash-Meadow Community	300.00	.00	.00	300.00
	10-000-00-0000-8103-000-0000-18-9 Petty Cash-Monterey Community	300.00	.00	.00	300.00
	10-000-00-0000-8103-000-0000-19-9 Petty Cash-Preschool	200.00	.00	.00	200.00
	10-000-00-0000-8103-000-0000-21-9 Petty Cash-York Intl	600.00	.00	.00	600.00
	10-000-00-0000-8103-000-0000-31-9 Petty Cash-Skyview High School	850.00	.00	.00	850.00
	10-000-00-0000-8103-000-0000-32-9 Petty Cash-Skyview Athletics	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-35-9 Petty Cash-Mapleton Prep	300.00	.00	.00	300.00
	10-000-00-0000-8103-000-0000-36-9 Petty Cash-GLA	300.00	.00	.00	300.00
	10-000-00-0000-8103-000-0000-46-9 Petty Cash-Media Services	300.00	.00	.00	300.00
	10-000-00-0000-8103-000-0000-48-9 Petty Cash-Instr/Curriculum	500.00	.00	.00	500.00
	10-000-00-0000-8103-000-0000-50-9 Petty Cash-Public Relations	100.00	.00	.00	100.00
	10-000-00-0000-8103-000-0000-51-9 Petty Cash-Technology	200.00	.00	.00	200.00
	10-000-00-0000-8103-000-0000-53-9 Petty Cash-Off/Supt	500.00	.00	.00	500.00
	10-000-00-0000-8103-000-0000-57-9 Petty Cash-Staff Development	300.00	.00	.00	300.00
	10-000-00-0000-8103-000-0000-59-9 Petty Cash-Administration Office	500.00	.00	.00	500.00
	10-000-00-0000-8103-000-0000-61-9 Petty Cash-Finance Office	200.00	.00	.00	200.00
	10-000-00-0000-8103-000-0000-62-9 Petty Cash-Fin/Central	200.00	600.00	600.00	800.00
	10-000-00-0000-8103-000-0000-65-9 Petty Cash-Transportation	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-66-9 Petty Cash-Maintenance	400.00	.00	.00	400.00
	10-000-00-0000-8103-000-0000-67-9 Petty Cash-Custodial	200.00	.00	.00	200.00
	10-000-00-0000-8111-000-0000-01-9 Investment-ColoTrust	1,216,592.17	2,238,137.60	1,077,729.54	2,294,321.71
	10-000-00-0000-8111-000-0000-02-9 Investment-Piper Jaffray	.00	.00	.00	.00
	10-000-00-0000-8111-000-0000-03-9 Investment-McDaniel Memorial Fund	1,053.10	.00	6.34	1,059.44

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 10	GENERAL FUND				
	10-000-00-0000-8111-000-0000-04-9 Investment-Federal Home Loan Bank	.00	.00	.00	.00
	10-000-00-0000-8111-000-0000-05-9 Investment-Liberty Savings	.00	.00	.00	.00
	10-000-00-0000-8111-000-0000-06-9 Investment-Fannie Mae	.00	.00	.00	.00
	10-000-00-0000-8111-000-0000-07-9 Investment-Front Range Bank	.00	.00	.00	.00
	10-000-00-0000-8111-000-0000-08-9 Wells Fargo TAN Loan	.00	.00	.00	.00
	10-000-00-0000-8121-000-0000-00-9 Property Taxes Receivable	744,400.58	.00	-70,489.85	673,910.73
	10-000-00-0000-8122-000-0000-00-9 Allow Uncollect Property Tax	.00	.00	.00	.00
	10-000-00-0000-8141-000-0000-01-9 Due from Intergovernmental	.00	.00	.00	.00
	10-000-00-0000-8141-000-0000-03-9 Due from State Gov't	126,101.00	.00	.00	126,101.00
	10-000-00-0000-8141-000-3120-03-9 Accounts Receivable Voc Ed	.00	.00	.00	.00
	10-000-00-0000-8153-000-0000-01-9 Accounts Receivable	-142.56	.00	.00	-142.56
	10-000-00-0000-8153-000-0000-02-9 Accounts Receivable-Retired	33,697.81	2,540.58	40,179.87	73,877.68
	10-000-00-0000-8153-000-0000-03-9 Accounts Receivable-Employees	.00	.00	.00	.00
	10-000-00-0000-8153-000-0000-04-9 Accounts Receivable-BOCES	.00	.00	.00	.00
	10-000-00-0000-8181-000-0000-00-9 Prepaid Expenes	.00	.00	.00	.00
	10-000-00-0000-8132-000-0000-18-9 Due To/From Insurance Reserve Fund	.00	.00	2,828.52	2,828.52
	10-000-00-0000-8132-000-0000-19-9 Due To/From C.P.P. Fund	.00	61,478.58	159,676.53	159,676.53
	10-000-00-0000-8132-000-0000-22-9 Due To/From Gov't Grants Fund	106,453.50	59,149.70	116,945.02	223,398.52
	10-000-00-0000-8132-000-0000-31-9 Due To/From Bond Redemption Fund	.00	.00	112,000.00	112,000.00
	10-000-00-0000-8132-000-0000-43-9 Due To/From Capital Reserve Fund	.00	.00	350,000.00	350,000.00
	10-000-00-0000-8132-000-0000-51-9 Due To/From Food Service Fund	.00	912.37	68,714.42	68,714.42
	Total Assets	8,371,475.69	1,387,167.21	-1,876,400.92	6,495,074.77

Period Ending 05/31/09

Balance Sheet Summary

FJBAS01A

Account Period 11

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 10	GENERAL FUND				
	10-000-00-0000-7421-000-0000-00-9 Accounts Payable	.00	.00	.00	.00
	10-000-00-0000-7421-000-0000-01-9 Prior Yrs Accounts Payable	101,553.51	.00	-101,553.51	.00
	10-000-00-0000-7455-000-0000-00-9 McDaniel Fund Interest-Clearing Acct	53.10	.00	6.34	59.44
	10-000-00-0000-7461-000-0000-00-9 Accrued Wages and Benefits	216,570.17	.00	.00	216,570.17
	10-000-00-0000-7461-000-0000-01-9 Accrued Salaries-Summer Payment	3,161,450.97	.00	.00	3,161,450.97
	10-000-00-0000-7461-000-0000-02-9 Accrued PERA-Summer Payment	665,129.01	.00	.00	665,129.01
	10-000-00-0000-7461-000-0000-03-9 Accrued Vacation	.00	.00	.00	.00
	10-000-00-0000-7461-000-0000-04-9 Accrued Early Retirement	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-00-9 Due to State Gov't	.00	-579.01	-579.01	-579.01
	10-000-00-0000-7471-000-0000-01-9 Payable-PERA	.00	245.41	-3,392.84	-3,392.84
	10-000-00-0000-7471-000-0000-02-9 Payable-Federal Tax W/H	.00	315.55	.00	.00
	10-000-00-0000-7471-000-0000-03-9 Payable-State Tax W/H	.00	92.00	.00	.00
	10-000-00-0000-7471-000-0000-04-9 Payable-Cigna	-459,703.00	.00	740.88	-458,962.12
	10-000-00-0000-7471-000-0000-05-9 Payable-Kaiser	.00	5,514.34	5,809.19	5,809.19
	10-000-00-0000-7471-000-0000-06-9 Payable-Disab Adm/Class	.00	.00	4.98	4.98
	10-000-00-0000-7471-000-0000-07-9 Payable-Executive Services	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-08-9 Payable-MEA Dues	.00	.00	-96.35	-96.35
	10-000-00-0000-7471-000-0000-09-9 Payable-Food Service Dues	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-10-9 Payable-Credit Union	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-11-9 Payable-Pace Dues	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-12-9 Payable-Group Life	.00	.00	4.80	4.80
	10-000-00-0000-7471-000-0000-13-9 Payable-Tax Sheltered Annuities	.00	-15.00	-29.49	-29.49
	10-000-00-0000-7471-000-0000-14-9 Payable-United Way	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-15-9 Payable-Medicare	.00	70.88	.00	.00
	10-000-00-0000-7471-000-0000-16-9 Payable-CCSEA	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-17-9 Payable CASE Life	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-18-9 Payable-PERA Survivor Insurance	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-19-9 Payable-CASE Dues	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-20-9 Payable-Cancer Care	.00	.00	-83.46	-83.46
	10-000-00-0000-7471-000-0000-21-9 Payable-Executive Svcs Life	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-22-9 Payable-Garnishment W/H	.00	579.01	-122.58	-122.58
	10-000-00-0000-7471-000-0000-23-9 Payable-Dental	.00	-8,752.84	-122,776.66	-122,776.66
	10-000-00-0000-7471-000-0000-25-9 Payable-Clearing Account/Health Svcs	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-26-9 Payable-Mapleton Education Foundatio	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-27-9 Payable-Life Non-Cash	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-28-9 Payable-Long Term Hlth	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-29-9 Payable-Disab Certified	.00	.00	.00	.00
	10-000-00-0000-7481-000-0000-00-9 Deferred Revenue	353,120.00	.00	.00	353,120.00
	Total Liabilities	4,038,173.76	-2,529.66	-222,067.71	3,816,106.05

Balance Sheet Summary

Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 10 GENERAL FUND				
10-000-00-0000-6760-000-0000-00-9 Reserved fund balance	1,866,500.00	-126,075.00	-4,333,275.00	-2,466,775.00
10-000-00-0000-6761-000-0000-02-9 Reserve for Tabor 3% Reserve	1,195,400.00	.00	.00	1,195,400.00
10-000-00-0000-6762-000-0000-01-9 Reserve for Multi-Yr Contracts	250,000.00	.00	.00	250,000.00
10-000-00-0000-6770-000-0000-00-9 Unreserved fund balance	1,021,401.93	.00	.00	1,021,401.93
Total Equity	4,333,301.93	-126,075.00	-4,333,275.00	26.93
10-000-00-0000-6780-000-0000-00-9 Estimated Revenues	.00	386,975.00	-39,566,325.00	-39,566,325.00
10-000-00-0000-6781-000-0000-00-9 Revenue Control	.00	4,803,630.83	34,220,493.36	34,220,493.36
10-000-00-0000-6782-000-0000-00-9 Appropriations	.00	-260,900.00	43,899,600.00	43,899,600.00
10-000-00-0000-6783-000-0000-00-9 Expenditure Control	.00	-3,413,933.96	-35,874,826.57	-35,874,826.57
10-000-00-0000-6784-000-0000-00-9 Encumbrance Control	.00	49,982.08	-331,796.97	-331,796.97
10-000-00-0000-6753-000-0000-00-9 Reserve for Encumbrances	.00	-49,982.08	331,796.97	331,796.97
Total Controls	.00	1,515,771.87	2,678,941.79	2,678,941.79
Total Equity and Control	4,333,301.93	1,389,696.87	-1,654,333.21	2,678,968.72
Total Liabilities and Equity	8,371,475.69	1,387,167.21	-1,876,400.92	6,495,074.77
*Fund is in Balance	.00			

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 18	INSURANCE RESERVE FUND				
	18-000-00-0000-8101-000-0000-00-9 Cash-North Valley Bank	20,666.97	-398.11	-12,299.36	8,367.61
	18-000-00-0000-8111-000-0000-00-9 Investment-Self Insurance Pool	.00	.00	.00	.00
	18-000-00-0000-8111-000-0000-01-9 Investment-ColoTrust	8,126.97	-2,822.29	-1,530.39	6,596.58
	18-000-00-0000-8181-000-0000-00-9 Prepaid Expenes	.00	.00	.00	.00
	18-000-00-0000-8132-000-0000-10-9 Due To/From General Fund	.00	.00	-2,828.52	-2,828.52
	18-000-00-0000-8132-000-0000-43-9 Due To/From Cap Res Fund	.00	.00	.00	.00
	Total Assets	28,793.94	-3,220.40	-16,658.27	12,135.67

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 18	INSURANCE RESERVE FUND				
	18-000-00-0000-7421-000-0000-00-9 Accounts Payable	.00	.00	.00	.00
	18-000-00-0000-7421-000-0000-01-9 Prior Yrs Accounts Payable	.00	.00	.00	.00
	Total Liabilities	.00	.00	.00	.00
	18-000-00-0000-6730-000-0000-00-9 Reserved fund balance	.00	-1,950.00	-28,800.00	-28,800.00
	18-000-00-0000-6740-000-0000-00-9 Unreserved fund balance	28,793.94	.00	.00	28,793.94
	Total Equity	28,793.94	-1,950.00	-28,800.00	-6.06
	18-000-00-0000-6780-000-0000-00-9 Estimated Revenues	.00	-29,350.00	-474,350.00	-474,350.00
	18-000-00-0000-6781-000-0000-00-9 Revenue Control	.00	9.95	445,592.44	445,592.44
	18-000-00-0000-6782-000-0000-00-9 Appropriations	.00	31,300.00	503,150.00	503,150.00
	18-000-00-0000-6783-000-0000-00-9 Expenditure Control	.00	-3,230.35	-462,250.71	-462,250.71
	18-000-00-0000-6784-000-0000-00-9 Encumbrance Control	.00	401.09	-5,527.81	-5,527.81
	18-000-00-0000-6753-000-0000-00-9 Reserve for Encumbrances	.00	-401.09	5,527.81	5,527.81
	Total Controls	.00	-1,270.40	12,141.73	12,141.73
	Total Equity and Control	28,793.94	-3,220.40	-16,658.27	12,135.67
	Total Liabilities and Equity	28,793.94	-3,220.40	-16,658.27	12,135.67
	*Fund is in Balance	.00			

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 19	C.P.P.				
	19-000-00-0000-8101-000-0000-03-9 Cash-CPP	186,929.16	-98,743.59	-991,307.44	-804,378.28
	19-000-00-0000-8132-000-0000-10-9 Due To/From General Fund	.00	-61,478.58	-159,676.53	-159,676.53
	19-000-00-0000-8132-000-0000-22-9 Due To/From Gov't Grant Fund	.00	.00	1,552.70	1,552.70
	Total Assets	186,929.16	-160,222.17	-1,149,431.27	-962,502.11

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 19	C.P.P.				
	19-000-00-0000-7421-000-0000-00-9 Accounts Payable	.00	.00	.00	.00
	19-000-00-0000-7421-000-0000-01-9 Prior Yrs Accounts Payable	.00	.00	.00	.00
	19-000-00-0000-7461-000-0000-01-9 Accrued Salaries - Summer Payment	94,906.54	.00	.00	94,906.54
	19-000-00-0000-7461-000-0000-02-9 Accrued Benefits - Summer Payment	20,291.74	.00	.00	20,291.74
	Total Liabilities	115,198.28	.00	.00	115,198.28
	19-000-00-0000-6760-000-0000-00-9 Reserved fund balance	.00	-75,980.00	-326,830.00	-326,830.00
	19-000-00-0000-6770-000-0000-00-9 Unreserved fund balance	71,730.88	.00	.00	71,730.88
	Total Equity	71,730.88	-75,980.00	-326,830.00	-255,099.12
	19-000-00-0000-6780-000-0000-00-9 Estimated Revenues	.00	60,870.00	-969,500.00	-969,500.00
	19-000-00-0000-6781-000-0000-00-9 Revenue Control	.00	.00	.00	.00
	19-000-00-0000-6782-000-0000-00-9 Appropriations	.00	15,110.00	1,296,330.00	1,296,330.00
	19-000-00-0000-6783-000-0000-00-9 Expenditure Control	.00	-160,222.17	-1,149,431.27	-1,149,431.27
	19-000-00-0000-6784-000-0000-00-9 Encumbrance Control	.00	-8,296.49	-10,683.61	-10,683.61
	19-000-00-0000-6753-000-0000-00-9 Reserve for Encumbrances	.00	8,296.49	10,683.61	10,683.61
	Total Controls	.00	-84,242.17	-822,601.27	-822,601.27
	Total Equity and Control	71,730.88	-160,222.17	-1,149,431.27	-1,077,700.39
	Total Liabilities and Equity	186,929.16	-160,222.17	-1,149,431.27	-962,502.11
	*Fund is in Balance	.00			

Period Ending 05/31/09

Balance Sheet Summary

FJBAS01A

Account Period 11

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 22	Governmentl Designated-Purpose Grant Fd				
	22-000-00-0000-8101-000-0000-00-9 Cash-North Valley Bank	243.01	-83,649.07	210,828.01	211,071.02
	22-000-00-0000-8111-000-0000-01-9 Investment-ColoTrust	478.63	-170.30	8,069.21	8,547.84
	22-000-00-0000-8111-000-0000-04-9 Investment-CLASS	.00	.00	.00	.00
	22-577-00-0000-8103-000-0000-00-9 Petty Cash-Chapter I	.00	.00	.00	.00
	22-000-00-0000-8142-000-1000-01-9 Due from Federal Gov't	.00	.00	.00	.00
	22-000-00-0000-8142-000-1000-02-9 Due from State Gov't	.00	.00	.00	.00
	22-000-00-0000-8153-000-0000-01-9 Accounts Receivable	.00	.00	.00	.00
	22-116-00-0000-8142-000-5288-01-9 Accounts Receivable Title VII	.00	.00	.00	.00
	22-121-00-0000-8142-000-3901-01-9 Accounts Receivable Summer School	.00	.00	.00	.00
	22-183-00-0000-8142-000-0183-01-9 Accounts Receivable School Ready	.00	.00	.00	.00
	22-187-00-0000-8142-000-4173-01-9 Accounts Receivable Early Childhood	1,464.81	.00	-1,464.81	.00
	22-188-00-0000-8142-000-8600-01-9 Accounts Receivable Headstart	.00	.00	.00	.00
	22-244-00-0000-8142-000-7076-01-9 Accounts Receivable NSF	12,400.00	.00	-12,400.00	.00
	22-304-00-0000-8142-000-0304-01-9 Accounts Receivable New Tech	490.82	.00	.00	490.82
	22-320-00-0000-8142-000-0320-01-9 Accounts Receivable Gates	67,049.21	.00	-64,024.28	3,024.93
	22-328-00-0000-8142-000-0331-01-9 Accounts Receivable El Pomar	.00	.00	.00	.00
	22-334-00-0000-8142-000-0334-01-9 Accounts Receivable CSSI	179.67	.00	-169.79	9.88
	22-339-00-0000-8142-000-6215-01-9 Accounts Receivable SLC	20,927.67	.00	.00	20,927.67
	22-496-00-0000-8142-000-4048-01-9 Accounts Receivable Secondary Basic	7,048.74	.00	-7,048.74	.00
	22-504-00-0000-8142-000-4027-01-9 Accounts Receivable Title VIB	357,226.62	.00	-357,226.62	.00
	22-512-00-0000-8142-000-0336-01-9 Accounts Receivable EL	.00	.00	.00	.00
	22-553-00-0000-8142-000-4186-01-9 Accounts Receivable Title IV	488.52	.00	-488.52	.00
	22-560-00-0000-8142-000-4365-01-9 Accounts Receivable Title III	125,068.33	.00	-125,068.33	.00
	22-561-00-0000-8142-000-4318-01-9 Accounts Receivable Title IID	210.00	.00	-210.00	.00
	22-577-00-0000-8142-000-4010-01-9 Accounts Receivable Title I	102,859.66	.00	-102,859.66	.00
	22-579-00-0000-8142-000-5010-01-9 Accounts Receivable Title I Reallocat	.00	.00	.00	.00
	22-580-00-0000-8142-000-6010-01-9 Accounts Receivable Title I Part A	82,963.89	.00	-82,963.89	.00
	22-582-00-0000-8142-000-4367-01-9 Accounts Receivable Title IIA	111,658.26	.00	-111,658.26	.00
	22-583-00-0000-8142-000-5010-01-9 Accounts Receivable Title IIA	11,047.06	.00	-11,047.06	.00
	22-000-00-0000-8132-000-0000-10-9 Due To/From General Fund	-106,453.50	-59,149.70	-136,489.12	-242,942.62
	22-000-00-0000-8132-000-0000-19-9 Due To/From C P P Fund	.00	.00	-1,552.70	-1,552.70
	22-000-00-0000-8132-000-0000-43-9 Due To/From Capital Reserve	.00	.00	.00	.00
	22-000-00-0000-8132-000-0000-51-9 Due To/From Food Service	.00	.00	.00	.00
	Total Assets	795,351.40	-142,969.07	-795,774.56	-423.16

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 22	Governmentl Designated-Purpose Grant Fd				
	22-000-00-0000-7421-000-0000-00-9 Accounts Payable	.00	.00	.00	.00
	22-000-00-0000-7421-000-0000-01-9 Prior Yrs Accounts Payable	18,131.44	.00	-18,131.44	.00
	22-000-00-0000-7461-000-0000-01-9 Accrued Salaries-Summer Payment	275,944.01	.00	.00	275,944.01
	22-000-00-0000-7461-000-0000-02-9 Accrued Benefits-Summer Payment	49,257.56	.00	.00	49,257.56
	22-000-00-0000-7482-000-1000-00-9 Deferred Revenue	.00	.00	.00	.00
	22-119-00-0000-7482-000-3150-00-9 Gifted & Talented Deferred Revenue	12,654.10	.00	-12,654.10	.00
	22-121-00-0000-7482-000-3901-00-9 Deferred Revenue Summer School	13,701.30	.00	-13,701.30	.00
	22-155-00-0000-7482-000-3951-00-9 Deferred Revenue Explore Arts	169.79	.00	-169.79	.00
	22-180-00-0000-7482-000-0180-00-9 PDA Deferred Revenue	.00	.00	.00	.00
	22-183-00-0000-7482-000-0183-00-9 Deferred Revenue School Ready	94.85	.00	-94.85	.00
	22-187-00-0000-7482-000-4173-00-9 Deferred Revenue IDEA	.00	-3,296.00	.00	.00
	22-188-00-0000-7482-000-8600-00-9 Deferred Revenue Headstart	28,067.00	.00	-28,067.00	.00
	22-194-00-0000-7482-000-0194-00-9 Deferred Revenue Friedman	1,120.00	.00	-1,120.00	.00
	22-304-00-0000-7482-000-0304-00-9 Deferred Rev New Tech	.00	.00	.00	.00
	22-310-00-0000-7482-000-1310-00-9 Deferred Revenue Truancy Red	7,454.97	.00	-7,454.97	.00
	22-320-00-0000-7482-000-0320-00-9 Deferred Revenue Gates	.00	.00	.00	.00
	22-334-00-0000-7482-000-0334-00-9 Deferred Revenue CSSI	.00	.00	.00	.00
	22-340-00-0000-7482-000-0340-00-9 Deferred Revenue CES	48,321.89	.00	-48,321.89	.00
	22-341-00-0000-7482-000-0341-00-9 Deferred Revenue CES2	6,648.16	.00	-6,648.16	.00
	22-496-00-0000-7482-000-0408-00-9 Deferred Revenue Secondary Basic	.00	.00	.00	.00
	22-512-00-0000-7482-000-0336-00-9 Deferred Revenue Expeditionary Learn:	.00	.00	.00	.00
	22-546-00-0000-7482-000-3952-00-9 Deferred Revenue Medicaid	14,022.47	.00	-14,022.47	.00
	22-553-00-0000-7482-000-4186-00-9 Deferred Revenue Drug Free	.00	.00	.00	.00
	22-578-00-0000-7482-000-4011-00-9 Deferred Revenue Title I Part C (Mig)	28,346.02	.00	-28,346.02	.00
	22-581-00-0000-7482-000-4298-00-9 Deferred Revenue Title V	8,945.08	-3,497.00	-8,945.08	.00
	22-707-00-0000-7482-000-0707-00-9 Deferred Revenue Power Up	.00	.00	.00	.00
	22-708-00-0000-7482-000-1161-00-9 State Breakfast Deferred Revenue	28.00	.00	-28.00	.00
	Total Liabilities	512,906.64	-6,793.00	-187,705.07	325,201.57
	22-000-00-0000-6760-000-0000-00-9 Reserved fund balance	.00	19,481.10	19,481.10	19,481.10
	22-000-00-0000-6770-000-0000-00-9 Unreserved fund balance	282,444.76	.00	.00	282,444.76
	Total Equity	282,444.76	19,481.10	19,481.10	301,925.86
	22-000-00-0000-6780-000-0000-00-9 Estimated Revenues	.00	21,803.70	-4,330,014.96	-4,330,014.96
	22-000-00-0000-6781-000-0000-00-9 Revenue Control	.00	268,125.59	2,278,320.20	2,278,320.20
	22-000-00-0000-6782-000-0000-00-9 Appropriations	.00	-41,284.80	4,310,533.86	4,310,533.86
	22-000-00-0000-6783-000-0000-00-9 Expenditure Control	.00	-404,301.66	-2,886,389.69	-2,886,389.69

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 22	Governmental Designated-Purpose Grant Fd				
	22-000-00-0000-6784-000-0000-00-9 Encumbrance Control	.00	-3,116.84	-68,201.44	-68,201.44
	22-000-00-0000-6753-000-0000-00-9 Reserve for Encumbrances	.00	3,116.84	68,201.44	68,201.44
	Total Controls	.00	-155,657.17	-627,550.59	-627,550.59
	Total Equity and Control	282,444.76	-136,176.07	-608,069.49	-325,624.73
	Total Liabilities and Equity	795,351.40	-142,969.07	-795,774.56	-423.16
	*Fund is in Balance	.00			

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 31	Bond Redemption Fund				
	31-000-00-0000-8101-000-0000-00-9 Cash-Colorado National Bank	.00	.00	.00	.00
	31-000-00-0000-8111-000-0000-01-9 Investment-ColoTrust	.00	.00	.00	.00
	31-000-00-0000-8111-000-0000-02-9 Investment-Piper Jaffray	.00	.00	.00	.00
	31-000-00-0000-8111-000-0000-04-9 Investment-US Bancorp/Piper Jaffray	.00	.00	.00	.00
	31-000-00-0000-8111-000-0000-05-9 US Bancorp-Dreyfus	.00	.00	.00	.00
	31-000-00-0000-8111-000-0000-06-9 Cash Held with Trustee	805,000.00	.00	-256,000.00	549,000.00
	31-000-00-0000-8111-000-0000-07-9 US Bank Custodial Account	491,222.26	279,575.91	-80,430.34	410,791.92
	31-000-00-0000-8111-000-0000-08-9 Bond Refunding Escrow	.00	.00	.00	.00
	31-000-00-0000-8121-000-0000-00-9 Property Taxes Receivable	70,127.11	.00	-7,834.11	62,293.00
	31-000-00-0000-8132-000-0000-10-9 Due To/From From General Fund	.00	.00	-112,000.00	-112,000.00
	Total Assets	1,366,349.37	279,575.91	-456,264.45	910,084.92

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 31	Bond Redemption Fund				
	31-000-00-0000-7421-000-0000-00-9 Accounts Payable	.00	.00	.00	.00
	31-000-00-0000-7441-000-0000-00-9 Matured Coupons Payable	.00	.00	.00	.00
	31-000-00-0000-7455-000-0000-00-9 Accrued Interest Payable	.00	.00	.00	.00
	31-000-00-0000-7481-000-0000-00-9 Deferred Revenue	40,602.00	.00	.00	40,602.00
	Total Liabilities	40,602.00	.00	.00	40,602.00
	31-000-00-0000-6760-000-0000-00-9 Reserved fund balance	.00	.00	-1,414,250.00	-1,414,250.00
	31-000-00-0000-6770-000-0000-00-9 Unreserved fund balance	1,325,747.37	.00	.00	1,325,747.37
	Total Equity	1,325,747.37	.00	-1,414,250.00	-88,502.63
	31-000-00-0000-6780-000-0000-00-9 Estimated Revenues	.00	.00	-1,544,875.00	-1,544,875.00
	31-000-00-0000-6781-000-0000-00-9 Revenue Control	.00	279,575.91	898,123.05	898,123.05
	31-000-00-0000-6782-000-0000-00-9 Appropriations	.00	.00	2,959,125.00	2,959,125.00
	31-000-00-0000-6783-000-0000-00-9 Expenditure Control	.00	.00	-1,354,387.50	-1,354,387.50
	31-000-00-0000-6784-000-0000-00-9 Encumbrance Control	.00	.00	.00	.00
	31-000-00-0000-6753-000-0000-00-9 Reserve for Encumbrances	.00	.00	.00	.00
	Total Controls	.00	279,575.91	957,985.55	957,985.55
	Total Equity and Control	1,325,747.37	279,575.91	-456,264.45	869,482.92
	Total Liabilities and Equity	1,366,349.37	279,575.91	-456,264.45	910,084.92
	*Fund is in Balance	.00			

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 43	CAPITAL RESERVE FUND				
	43-000-00-0000-8101-000-0000-00-9 Cash-North Valley Bank	22,327.13	-81,613.67	242,723.64	265,050.77
	43-000-00-0000-8111-000-0000-01-9 Investment-ColoTrust	210,299.54	-137,745.85	207,789.77	418,089.31
	43-000-00-0000-8111-000-0000-02-9 Investment-US Bank Debt Svc Reserve I	420,537.50	.00	.00	420,537.50
	43-000-00-0000-8111-000-0000-03-9 Investment-US Bank Interest Fund	996.48	-25.36	-996.48	.00
	43-000-00-0000-8111-000-0000-04-9 Investment-CLASS	.00	.00	.00	.00
	43-000-00-0000-8111-000-0000-05-9 Unrestricted Cash	.00	.00	.00	.00
	43-000-00-0000-8111-000-0000-06-9 Investment-Wells Fargo	.00	.00	.00	.00
	43-000-00-0000-8111-000-0000-07-9 Investment-Wells Fargo (Tech)	.00	.00	.00	.00
	43-000-00-0000-8111-000-0000-08-9 Investment-New Tech High	.00	.00	.00	.00
	43-000-00-0000-8111-000-0000-09-9 Investment-Wells Fargo (Buses)	.00	.00	.00	.00
	43-000-00-0000-8153-000-0000-00-9 Accounts Receivable	.00	.00	.00	.00
	43-000-00-0000-8181-000-0000-00-9 Prepaid Expenses	.00	.00	.00	.00
	43-000-00-0000-8132-000-0000-10-9 Due To/From General Fund	.00	.00	-350,000.00	-350,000.00
	43-000-00-0000-8132-000-0000-18-9 Due To/From Ins Res Fund	.00	.00	.00	.00
	43-000-00-0000-8132-000-0000-22-9 Due To/From Governmental Grants	.00	.00	.00	.00
	Total Assets	654,160.65	-219,384.88	99,516.93	753,677.58

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 43	CAPITAL RESERVE FUND				
	43-000-00-0000-7421-000-0000-00-9 Accounts Payable	.00	.00	.00	.00
	43-000-00-0000-7421-000-0000-01-9 Prior Yrs Accounts Payable	.00	.00	.00	.00
	43-000-00-0000-7481-000-0000-00-9 Deferred Property Tax Revenue	.00	.00	.00	.00
	43-000-00-0000-7481-000-0000-01-9 Deferred Revenue	219,356.10	.00	.00	219,356.10
	43-000-00-0000-7531-000-0000-00-9 Obligation-Capital Leases	.00	.00	.00	.00
	Total Liabilities	219,356.10	.00	.00	219,356.10
	43-000-00-0000-6760-000-0000-00-9 Reserved fund balance	.00	-25,800.00	-434,800.00	-434,800.00
	43-000-00-0000-6770-000-0000-00-9 Unreserved fund balance	434,804.55	.00	.00	434,804.55
	Total Equity	434,804.55	-25,800.00	-434,800.00	4.55
	43-000-00-0000-6780-000-0000-00-9 Estimated Revenues	.00	-293,950.00	-2,488,200.00	-2,488,200.00
	43-000-00-0000-6781-000-0000-00-9 Revenue Control	.00	5,162.83	1,551,865.01	1,551,865.01
	43-000-00-0000-6782-000-0000-00-9 Appropriations	.00	319,750.00	2,923,000.00	2,923,000.00
	43-000-00-0000-6783-000-0000-00-9 Expenditure Control	.00	-224,547.71	-1,452,348.08	-1,452,348.08
	43-000-00-0000-6784-000-0000-00-9 Encumbrance Control	.00	55,287.92	-187,328.36	-187,328.36
	43-000-00-0000-6753-000-0000-00-9 Reserve for Encumbrances	.00	-55,287.92	187,328.36	187,328.36
	Total Controls	.00	-193,584.88	534,316.93	534,316.93
	Total Equity and Control	434,804.55	-219,384.88	99,516.93	534,321.48
	Total Liabilities and Equity	654,160.65	-219,384.88	99,516.93	753,677.58
	*Fund is in Balance	.00			

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 51	Nutrition Service Fund				
	51-000-00-0000-8101-000-0000-00-9 Cash-North Valley Bank	81,666.33	118,122.20	234,763.42	316,429.75
	51-000-00-0000-8101-000-0000-01-9 Cash-North Valley Bank School Passpo	2.97	-174.49	781.05	784.02
	51-000-00-0000-8103-000-0000-00-9 Petty Cash	364.67	.00	1,050.00	1,414.67
	51-000-00-0000-8103-000-0000-51-9 Petty Cash-Office	200.00	.00	.00	200.00
	51-000-00-0000-8111-000-0000-01-9 Investment-ColoTrust	619,809.67	322.33	222,312.71	842,122.38
	51-000-00-0000-8141-000-0000-00-9 Due from State	.00	-2,664.90	-1,202.70	-1,202.70
	51-000-00-0000-8141-000-0000-01-9 Due from Federal Gov't	-13,890.35	-27,168.36	169,594.51	155,704.16
	51-000-00-0000-8141-000-0000-02-9 Receivable From Fed Govt	146,387.91	.00	-146,387.91	.00
	51-000-00-0000-8141-000-0000-03-9 Receivable-State of Colorado	.00	.00	.00	.00
	51-000-00-0000-8153-000-0000-01-9 Accounts Receivable	.00	.00	.00	.00
	51-000-00-0000-8154-000-0000-01-9 Uncollected meal costs	.00	.00	.00	.00
	51-000-00-0000-8171-000-0000-04-9 Commodity Received from Federal Govt	.00	.00	.00	.00
	51-000-00-0000-8171-000-0000-05-9 Prior Years Inventory Adjustment	.00	.00	.00	.00
	51-000-00-0000-8231-000-0000-00-9 Building Improvements	54,857.62	.00	.00	54,857.62
	51-000-00-0000-8241-000-0000-00-9 Equipment over \$100	78,636.00	.00	.00	78,636.00
	51-111-00-0000-8153-000-0000-00-9 BH Accounts Receivable	-1,131.50	.00	.00	-1,131.50
	51-111-00-0000-8171-000-0000-00-9 BH Inventory	.00	.00	.00	.00
	51-111-00-0000-8171-000-0000-01-9 BH Food Inventory	184.60	-1,682.75	124.03	308.63
	51-111-00-0000-8171-000-0000-02-9 BH Non Food Inventory	.00	-77.42	.00	.00
	51-112-00-0000-8153-000-0000-00-9 CL Accounts Receivable	-272.50	.00	.00	-272.50
	51-112-00-0000-8171-000-0000-00-9 CL Inventory	.00	.00	.00	.00
	51-112-00-0000-8171-000-0000-01-9 CL Food Inventory	938.62	-686.78	-324.63	613.99
	51-112-00-0000-8171-000-0000-02-9 CL Non Food Inventory	18.84	-48.34	-18.84	.00
	51-113-00-0000-8153-000-0000-00-9 MDW Accounts Receivable	-603.00	.00	.00	-603.00
	51-113-00-0000-8171-000-0000-00-9 MDW Inventory	.00	.00	.00	.00
	51-113-00-0000-8171-000-0000-01-9 MDW Food Inventory	580.25	-1,083.27	-243.57	336.68
	51-113-00-0000-8171-000-0000-02-9 MDW Non Food Inventory	143.80	-46.66	-143.80	.00
	51-114-00-0000-8153-000-0000-00-9 MNT Accounts Receivable	-223.00	.00	.00	-223.00
	51-114-00-0000-8171-000-0000-00-9 MNT Inventory	.00	.00	.00	.00
	51-114-00-0000-8171-000-0000-01-9 MNT Food Inventory	817.11	-1,264.19	118.99	936.10
	51-114-00-0000-8171-000-0000-02-9 MNT Non Food Inventory	165.91	-65.10	164.89	330.80
	51-115-00-0000-8153-000-0000-00-9 VV Accounts Receivable	-1,120.00	.00	.00	-1,120.00
	51-115-00-0000-8171-000-0000-00-9 VV Inventory	.00	.00	.00	.00
	51-115-00-0000-8171-000-0000-01-9 VV Food Inventory	344.66	-416.21	-86.72	257.94
	51-115-00-0000-8171-000-0000-02-9 VV Non Food Inventory	31.40	-11.04	61.38	92.78
	51-116-00-0000-8153-000-0000-00-9 WH Accounts Receivable	-64.50	.00	.00	-64.50
	51-116-00-0000-8171-000-0000-00-9 WH Inventory	.00	.00	.00	.00
	51-116-00-0000-8171-000-0000-01-9 WH Food Inventory	3,091.65	54.52	-2,040.97	1,050.68

Period Ending 05/31/09

Balance Sheet Summary

FJBAS01A

Account Period 11

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 51	Nutrition Service Fund				
	51-116-00-0000-8171-000-0000-02-9 WH Non Food Inventory	169.27	-40.56	-126.55	42.72
	51-181-00-0000-8153-000-0000-00-9 MELC Accounts Receivable	-341.00	.00	.00	-341.00
	51-181-00-0000-8171-000-0000-00-9 MELC Inventory	.00	.00	.00	.00
	51-181-00-0000-8171-000-0000-01-9 MELC Food Inventory	103.74	-1,084.55	735.09	838.83
	51-181-00-0000-8171-000-0000-02-9 MELC Non Food Inventory	40.04	-124.95	19.97	60.01
	51-220-00-0000-8171-000-0000-00-9 JD Inventory	.00	.00	.00	.00
	51-220-00-0000-8171-000-0000-01-9 JD Food Inventory	.00	.00	.00	.00
	51-220-00-0000-8171-000-0000-02-9 JD Non Food Inventory	.00	.00	.00	.00
	51-221-00-0000-8171-000-0000-00-9 YK Inventory	.00	.00	.00	.00
	51-221-00-0000-8171-000-0000-01-9 YK Food Inventory	.00	.00	.00	.00
	51-221-00-0000-8171-000-0000-02-9 YK Non Food Inventory	.00	.00	.00	.00
	51-304-00-0000-8153-000-0000-00-9 Welby NT Accounts Receivable	-132.50	.00	.00	-132.50
	51-304-00-0000-8171-000-0000-00-9 Welby NT Inventory	.00	.00	.00	.00
	51-304-00-0000-8171-000-0000-01-9 Welby NT Food Inventory	437.46	39.42	388.57	826.03
	51-304-00-0000-8171-000-0000-02-9 Welby NT Non Food Inventory	44.41	-47.86	-44.41	.00
	51-331-00-0000-8153-000-0000-00-9 SKV Accounts Receivable	-664.00	.00	.00	-664.00
	51-331-00-0000-8171-000-0000-00-9 SKV Inventory	.00	.00	.00	.00
	51-331-00-0000-8171-000-0000-01-9 SKV Food Inventory	851.19	-1,900.72	93.66	944.85
	51-331-00-0000-8171-000-0000-02-9 SKV Non Food Inventory	48.06	-94.84	25.37	73.43
	51-511-00-0000-8153-000-0000-00-9 York Intl Accounts Receivable	-1,407.00	.00	.00	-1,407.00
	51-511-00-0000-8171-000-0000-00-9 York Intl Inventory	-10.00	.00	.00	-10.00
	51-511-00-0000-8171-000-0000-01-9 York Intl Food Inventory	2,189.49	-2,017.54	-1,547.00	642.49
	51-511-00-0000-8171-000-0000-02-9 York Intl Non Food Inventory	253.62	-69.66	-94.70	158.92
	51-512-00-0000-8153-000-0000-00-9 GLA Accounts Receivable	-73.00	.00	.00	-73.00
	51-512-00-0000-8171-000-0000-00-9 GLA Inventory	.00	.00	.00	.00
	51-512-00-0000-8171-000-0000-01-9 GLA Food Inventory	612.95	-741.48	536.68	1,149.63
	51-512-00-0000-8171-000-0000-02-9 GLA Non Food Inventory	18.84	-115.90	8.20	27.04
	51-000-00-0000-8171-000-0000-01-9 Food Inventory	62,134.78	-19,249.08	-32,362.25	29,772.53
	51-000-00-0000-8171-000-0000-02-9 Non Food Inventory	9,813.28	-833.20	854.04	10,667.32
	51-000-00-0000-8232-000-0000-00-9 Accum Depreciation Bldg	.00	.00	.00	.00
	51-000-00-0000-8242-000-0000-00-9 Accum Depreciation Equip	-37,622.00	.00	.00	-37,622.00
	51-000-00-0000-8245-000-0000-00-9 Depreciation Expense	10,082.00	.00	.00	10,082.00
	51-000-00-0000-8132-000-0000-10-9 Due To/From General Fund	.00	-912.37	-68,283.80	-68,283.80
	51-000-00-0000-8132-000-0000-22-9 Due To/From Government Grant	.00	.00	.00	.00
	Total Assets	1,017,486.79	55,916.25	378,724.71	1,396,211.50

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 51	Nutrition Service Fund				
	51-000-00-0000-7421-000-0000-00-9 Accounts Payable	260.15	.00	.00	260.15
	51-000-00-0000-7421-000-0000-01-9 Accounts Payable-Prior Yrs	8,401.96	.00	-8,401.96	.00
	51-000-00-0000-7401-000-0000-00-9 Advance from General Fund	.00	.00	.00	.00
	51-000-00-0000-7461-000-0000-01-9 Accrued Salaries and Benefits	115,738.48	.00	.00	115,738.48
	51-000-00-0000-7461-000-0000-03-9 Early Retirement-Current	.00	.00	.00	.00
	51-000-00-0000-7461-000-0000-04-9 Early Retirement-Non-current	.00	.00	.00	.00
	51-000-00-0000-7461-000-0000-05-9 Accrued Vacation	.00	.00	.00	.00
	51-000-00-0000-7481-000-0000-00-9 Deferred Commodity Revenue	-53.00	.00	.00	-53.00
	51-000-00-0000-7541-000-0000-02-9 Accrued Sick Leave	7,240.88	.00	.00	7,240.88
	51-111-00-0000-7481-000-0000-00-9 BH Deferred Revenue	2,785.05	-1,318.60	-15,326.11	-12,541.06
	51-112-00-0000-7481-000-0000-00-9 CL Deferred Revenue	1,536.51	-667.25	-3,139.97	-1,603.46
	51-113-00-0000-7481-000-0000-00-9 MDW Deferred Revenue	678.82	-239.69	-2,601.53	-1,922.71
	51-114-00-0000-7481-000-0000-00-9 MNT Deferred Revenue	1,469.92	-437.78	-3,185.65	-1,715.73
	51-115-00-0000-7481-000-0000-00-9 VV Deferred Revenue	3,218.00	-686.12	-2,779.42	438.58
	51-116-00-0000-7481-000-0000-00-9 WH Deferred Revenue	620.38	-627.60	-4,052.79	-3,432.41
	51-181-00-0000-7481-000-0000-00-9 MELC Deferred Revenue	383.45	-22.99	-654.10	-270.65
	51-304-00-0000-7481-000-0000-00-9 Welby NT Deferred Revenue	769.60	-148.25	-536.50	233.10
	51-331-00-0000-7481-000-0000-00-9 SKV Deferred Revenue	2,747.60	-744.09	-3,947.28	-1,199.68
	51-511-00-0000-7481-000-0000-00-9 York Intl Deferred Revenue	3,398.79	-952.19	-1,037.89	2,360.90
	51-512-00-0000-7481-000-0000-00-9 GLA Deferred Revenue	636.01	-259.89	-7,109.50	-6,473.49
	Total Liabilities	149,832.60	-6,104.45	-52,772.70	97,059.90
	51-000-00-0000-6721-000-0000-01-9 Capital Contribution from Gen Fd	443,559.35	.00	.00	443,559.35
	51-000-00-0000-6721-000-0000-02-9 Capital Contribution from Cap Res Fd	125,326.97	.00	.00	125,326.97
	51-000-00-0000-6730-000-0000-00-9 Retained Earnings Appropriated	.00	.00	.00	.00
	51-000-00-0000-6740-000-0000-00-9 Unreserved fund balance	298,767.87	.00	.00	298,767.87
	Total Equity	867,654.19	.00	.00	867,654.19
	51-000-00-0000-6780-000-0000-00-9 Estimated Revenues	.00	.00	-1,914,230.00	-1,914,230.00
	51-000-00-0000-6781-000-0000-00-9 Revenue Control	.00	204,071.09	1,996,311.20	1,996,311.20
	51-000-00-0000-6782-000-0000-00-9 Appropriations	.00	.00	1,914,230.00	1,914,230.00
	51-000-00-0000-6783-000-0000-00-9 Expenditure Control	.00	-142,050.39	-1,564,813.79	-1,564,813.79
	51-000-00-0000-6784-000-0000-00-9 Encumbrance Control	.00	7,872.27	-7,077.35	-7,077.35
	51-000-00-0000-6753-000-0000-00-9 Reserve for Encumbrances	.00	-7,872.27	7,077.35	7,077.35
	51-000-00-0000-6785-000-0000-00-9 Encumbrance for Balance	.00	.00	.00	.00
	Total Controls	.00	62,020.70	431,497.41	431,497.41
	Total Equity and Control	867,654.19	62,020.70	431,497.41	1,299,151.60

Balance Sheet Summary

Fund	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
51	Nutrition Service Fund				
	Total Liabilities and Equity	1,017,486.79	55,916.25	378,724.71	1,396,211.50
	*Fund is in Balance	.00			

Memo

TO: Charlotte Ciancio, Superintendent
FROM: Damon Brown, Chief Communications Officer
DATE: June 8, 2009

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

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

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

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

Report: The City of Thornton wishes to renew the agreement for provision of a School Resource Officer for the Skyview Campus. Under the agreement, the City of Thornton and Mapleton would split the salary and benefits cost for the officer, who would be placed full-time at Skyview. The contract reflects no change in cost to the District from FY 2009.

The SRO program has been in place for many years and is valued highly by school directors at the Skyview Campus.

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

Memo

TO: Charlotte Ciancio, Superintendent
FROM: Jackie Kapushion, Assistant Superintendent
DATE: June 2, 2009

Policy: Communication and Support of the Board of Education (EL 4.8)
Report Type: Decision Preparation
SUBJECT: Instructional Materials – Adoption – Apex Learning Courseware

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

Policy Interpretation: This policy is interpreted as requiring district administration to seek Board approval to officially adopt textbooks and programs for use in the school district upon recommendation of the superintendent.

Decision Requested: District administration is requesting approval from the Board for the instructional materials entitled Apex Learning Courseware. If approved, this web-based digital curriculum would be used to support the individualized learning plans of students at the North Valley School for Young Adults, set to open in August 2009.

These materials have been on display for public review and comment for the past month. No comments or feedback have been received.

Memo

TO: Charlotte Ciancio, Superintendent
FROM: Jackie Kapushion, Assistant Superintendent
DATE: June 2, 2009

Policy: Communication and Support of the Board of Education (EL 4.8)
Report Type: Decision Preparation
SUBJECT: Instructional Materials – Adoption – Financial Literacy

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

Policy Interpretation: This policy is interpreted as requiring district administration to seek Board approval to officially adopt textbooks and programs for use in the school district upon recommendation of the superintendent.

Decision Requested: Approval is requested from the Board for the instructional materials entitled, NEFE High School Financial Planning Program. Author/Publisher: National Endowment for Financial Education (NEFE). If approved, Colorado Financial Literacy Standards will be taught using these materials to high school students, beginning with the senior class of 2010.

These materials have been on display for public review and comment for the past month. No comments or feedback have been received.

Memo

TO: Charlotte Ciancio, Superintendent
FROM: Jackie Kapushion, Assistant Superintendent
DATE: June 2, 2009

Policy: Communication and Support of the Board of Education (EL 4.8)
Report Type: Decision Preparation
SUBJECT: Instructional Materials – Review – 6-8 Science Materials

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

Policy Interpretation: This policy is interpreted as requiring district administration to seek Board approval to officially adopt textbooks and programs for use in the school district upon recommendation of the superintendent.

Board Action: District administration is requesting the Board's review of SEPUP (Science Education for Public Understanding Program) for grades 6-8. No decision is being requested at this time.

Report: SEPUP hands-on modules and student texts are developed through the College of Science at the University of California at Berkeley. The work is primarily funded by the National Science Foundation.

SEPUP curriculum is offered in two formats – year-long courses of study or individual units that allow for flexibility for individual districts. Due to the integrated manner in which the new State science standards are written, district administration will recommend purchasing the individual units and mix and match the modules to align with the State standards for each grade level.

Each 6-8 classroom will receive a comprehensive teacher guide that includes ideas for lectures, problem-solving opportunities, computer simulations, projects, labs, reading, modeling and role play to facilitate student mastery of essential science content, processes and skills. Additionally, teachers will receive 32 student books for each module and a rolling cart that includes all of the hands-on experiments for the school year.

Examples of module topics in Life Science, Physical Science and Earth Science include: *Cell Biology and Disease*, *Genetics*, *The Chemistry of Material*, *Force and Motion*, *Rocks and Minerals*, and *Plate Tectonics*.

All of the student lab work can take place in a regular classroom because SEPUP chemicals and materials are designed for student safety and easy storage.

With the Board's approval, the curriculum materials will be put on public display, and final approval will be requested at the August 25, 2009, Board Meeting

Memo

TO: Charlotte Ciancio, Superintendent
FROM: Jamie Kane, Executive Director of Professional Services
DATE: May 21, 2009

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

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

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

Decision Requested: The Office of Human Resources recommends the following personnel information to be approved by Board Action at the regular meeting of June 16, 2009.

Administration is seeking approval for the Meet and Confer for the 2009-2010 agreement between the Mapleton Classified Employees and the Mapleton Public Schools Board of Education.

Memo

TO: Charlotte Ciancio, Superintendent
FROM: Don Herman, Chief Financial Officer
DATE: June 9, 2009

Policy: Financial Planning and Budgeting (EL 4.4)
Report Type: Decision Preparation
SUBJECT: Proposed Budget for Fiscal Year 2010

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

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

Decision Requested: This information is presented for comment and review. Official adoption will be requested at the June 30, 2009, meeting of the Board of Education.

Colorado law governing school district budget policies and procedures requires that "the Proposed Budget shall be submitted to the board at least thirty days prior to the beginning of the next fiscal year" (22-44-108(1)(c) C.R.S.). The Proposed Budget for fiscal year 2010 was submitted to the Mapleton Board of Education at their regular meeting held on May 26, 2009. The proposed appropriation for each fund is listed below:

General Fund	\$46,049,100
CPP Preschool/Kindergarten Fund.....	1,386,995
Governmental Grants Fund	5,969,250
Capital Reserve Fund	3,530,800
Insurance Reserve Fund	497,140
Bond Redemption Fund.....	2,956,175
Food Service Fund	\$2,156,775
Total FY 2010 Budget Appropriation.....	\$62,546,235

A public hearing regarding the proposed budget will be held at the board meeting on June 16, 2009, at the Mapleton Public Schools Administration building. Final adoption of the budget will be considered at the regularly scheduled board meeting on June 30, 2009.

No board action is required at this time.

Memo

TO: Charlotte Ciancio, Superintendent
FROM: Don Herman, Chief Operations Officer
DATE: June 11, 2009

Policy: Financial Planning and Budgeting (EL 4.4)
Report Type: Monitoring
SUBJECT: FUND BALANCE RECONCILIATION FOR FY 2009

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

Policy Interpretation: This policy is interpreted to include updates to the Board on the district's fund balance over the course of the fiscal year.

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

The following table details any variances between the budgeted beginning fund balance and the actual beginning fund balance for fiscal year 2009. These figures are represented on the basis of generally accepted accounting principles, and do reflect the accrued salaries liability for the months of July and August.

Fund	Budgeted Beginning Fund Balance FY 09	Audited Beginning Fund Balance FY 09	Variance Actual to Budget
General	\$4,333,300	\$4,333,304	\$4
CPP Fund	71,730	71,730	\$0
Insurance Reserve	28,800	28,793	(\$7)
Capital Reserve	434,800	434,804	\$4
Bond Redemption	1,189,150	1,325,746	\$136,596
Total Fund Balance	\$6,057,780	\$6,194,377	\$136,597

All fund balances were adjusted to match the audited fund balance in the supplemental budget process. The budgeted Bond Redemption Fund balance was lowered in anticipation of under-collections of tax revenue over the course of FY 2009.

This item is submitted for information only. No Board action is required.

Memo

TO: Charlotte Ciancio, Superintendent
FROM: Don Herman, Chief Financial Officer
DATE: May 20, 2009

POLICY: Financial Condition and Activity (EL 4.3)
REPORT TYPE: Decision Preparation
SUBJECT: Acceptance of Equipment Assistance Grant

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

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

Decision Requested: District administration is requesting the Board approve acceptance of \$84,900 in grant funds available through the American Recovery and Reinvestment Act.

Report: The federal government has made funds available through the American Recovery and Reinvestment Act (ARRA) for equipment to supplement the National School Lunch Program.

Child Nutrition Services Director, Paula Cockwell, submitted a competitive grant application requesting a total of \$89,000 in kitchen equipment. This equipment includes new dishwashers at several sites to replace original equipment, and new convection ovens – again replacing original 50-year-old equipment. The District received word on June 5 that we were awarded \$84,900 toward our grant request.

Superintendent policy requires board approval for grant acceptance in excess of \$50,000. District administration requests permission to accept these funds from the Colorado Department of Education.