



Mapleton Public Schools Board of Education

Regular Meeting
Administration Building

June 22, 2010
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*

2009-2010

FOCUS AREAS

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

BOARD MEMBERS

*Cindy Croisant
Victor Domenico
Craig Emmert
Norma Frank
Raymond 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 June 8, 2010, Board Meeting Minutes
8. Report of the Secretary
9. Consent Agenda
 - 9.1 Personnel Action, Policy EL 4.2 – Mr. Brown
 - 9.2 Finance Report, May 2010, Policy EL 4.3 – Mrs. Martinez
10. Focus: Exceptional Staff
 - 10.1 Administrative Assignments, Policy EL 4.2 – Ms. Ciancio
11. Focus: Student Achievement
 - 11.1 Review of Instructional Materials, Policy EL 4.8 – Mrs. Kapushion
 - 11.2 Review of Instructional Materials, Policy EL 4.8 – Mrs. Kapushion
12. Focus: Communication
 - 12.1 Budget Adoption, Policy EL 4.4 – Mrs. Martinez
 - 12.2 Use of Fund Balance, Policy EL 4.4 – Mrs. Martinez
 - 12.3 New America School Contract, Policy EL 4.8 – Mrs. Kapushion
13. Discussion of Next Agenda
14. Superintendent's Comments
15. Board Committee Update
16. School Board Remarks
17. Next Meeting Notification – Tuesday, August 10, 2010
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 6:01 p.m. on Tuesday, June 8, 2010, at the Administration Building.

2.0 ROLL CALL

Norma Frank - President	Present
Cindy Croisant – Vice President	Present
Craig Emmert – Treasurer	Absent
Ray Garcia – Secretary	Present
Victor Domenico – Assistant Secretary/Treasurer	Present

3.0 PLEDGE OF ALLEGIANCE

Mrs. Frank led the Pledge of Allegiance.

4.0 APPROVAL OF AGENDA

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

AYES: Ms. Croisant, Mr. Domenico, Mrs. Frank, and Mr. Garcia
Absent: Mr. Emmert
Motion carried 4-0

5.0 WHAT'S RIGHT IN MAPLETON

Ms. Hussey introduced Jennifer Lewis, bus driver, who won the Adams County Invitational Rodeo on May 15th.

RECESS: 6:03 p.m. and reconvened at 6:05 p.m.

6.0 PUBLIC PARTICIPATION

Marilyn Wenzel, 240 DelNorte Street, expressed concern about her granddaughter, Jessica, not receiving the honor of valedictorian at MESA . Jessica's grade point was identical to Adiel who was named valedictorian.

7.0 APPROVAL OF MINUTES

MOTION: By Ms. Croisant, seconded by Mr. Domenico, to approve the minutes of the May 18, 2010, Regular Board meeting.

AYES: Ms. Croisant, Mr. Domenico, Mrs. Frank, and Mr. Garcia
Absent: Mr. Emmert
Motion carried 4-0

8.0 REPORT OF THE SECRETARY

Mr. Garcia read a thank you note from Don Herman to the Board.

9.0 CONSENT AGENDA

MOTION: By Ms. Croisant, seconded by Mr. Domenico, to approve Agenda items as stated on the Board Agenda dated June 8, 2010: 9.1 Personnel Action; 9.2 Administrative Contract Ratification; 9.3 Mapleton Education Association Contract Ratification; 9.4 Classified Contract Ratification; and 9.5 Addendum to Superintendent's Contract.

AYES: Ms. Croisant, Mr. Domenico, Mrs. Frank, and Mr. Garcia

Absent: Mr. Emmert
Motion carried 4-0

10.0 STUDENT ACHIEVEMENT

10.1 Instructional Materials Adoption

Mrs. Kapushion asked for approval from the Board for the instructional materials entitled ICSMP – University of Chicago School Mathematics Project published by Wright Group/McGraw Hill. These materials have been on display for public review and comment for the past thirty days. No comments or feedback have been received.

MOTION: By Mr. Domenico, seconded by Mr. Garcia, to adopt the instructional materials entitled University of Chicago School Mathematics Project.

AYES: Ms. Croisant, Mr. Domenico, Mrs. Frank, and Mr. Garcia
Absent: Mr. Emmert
Motion carried 4-0

11.0 FOCUS: COMMUNICATION

11.1 Proposed Budget Presentation

Mrs. Martinez 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.). A copy of the Proposed Budget for fiscal year 2011 was delivered to the Mapleton Board of Education on May 28, 2010. The proposed appropriation for each fund is listed below:

General Fund	\$48,247,953
CPP Preschool/Kindergarten Fund	1,435,829
Governmental Grants Fund.....	3,227,760
Capital Reserve Fund	3,205,320
Insurance Reserve Fund.....	577,550
Bond Redemption Fund	2,125,328
Food Service Fund.....	\$2,125,328
 Total FY 2010 Budget Appropriation.....	 \$62,028,980

Mrs. Martinez gave her presentation on the fiscal year 2011 budget. Final adoption of the budget will be considered at the regularly scheduled board meeting on June 22, 2010. *A complete copy of the proposed budget is available at the District main office.*

11.2 Supplemental Budget 2

Mrs. Martinez presented Supplemental Budget 2 for fiscal year 2010.

MOTION: By Mr. Domenico, seconded by Ms. Croisant, to approve Supplemental Budget 2 for fiscal year 2010 as presented.

APPROPRIATION RESOLUTION
SUPPLEMENTAL BUDGET 2 - FISCAL YEAR 2010

BE IT RESOLVED by the Board of Education of Mapleton Public Schools in Adams County that the amounts shown in the following schedule be appropriated to each fund as specified

in the Supplemental Budget for the ensuing fiscal year beginning July 1, 2009 and ending June 30, 2010.

Fund	Appropriation Amount
General Fund..	\$48,911,714
FY 2010 Appropriation	\$48,911,714

AYES: Ms. Croisant, Mr. Domenico, Mrs. Frank, and Mr. Garcia
Absent: Mr. Emmert
Motion carried 4-0

11.3 Fund Balance Reconciliation

Mrs. Martinez said that 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 2010. 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 10	Audited Beginning Fund Balance FY 10	Variance Actual to Budget
General	\$4,659,125	\$4,319,407	(\$339,718)
CPP Fund	78,100	(23,946)	(\$102,046)
Insurance Reserve	22,790	5,767	(\$17,023)
Capital Reserve	369,400	421,577	\$52,177
Bond Redemption	1,238,100	1,400,468	\$162,368
Total Fund Balance	\$6,367,515	\$6,123,273	\$244,242

All fund balances were adjusted to match the audited fund balance in the supplemental budget process.

12.0 DISCUSSION OF NEXT AGENDA

Mrs. Frank said that on the next agenda we have the budget adoption, administrative assignments, and the New America School contract.

13.0 SUPERINTENDENT’S COMMENTS

Mrs. Ciancio said that that the Board approved all employee contracts under consent agenda. She is very proud of all of our employee groups as they rallied to do a great job. She thanked Jamie Kane and Damon Brown for their work. It takes a real talent and art of negotiating and we will miss Jamie Kane next year. The district is submitting a Promise Neighborhood Grant application. Mike Crawford is taking the lead of this project which involves a large group of partners including the United Way. We are hoping to improve the York Street sidewalks and trails. The grant will be awarded before the next academic year.

Another grant opportunity is “Communities Putting Prevention to Work” through the Tri-County Health Department. We would like to hire a health coordinator to organize more activities, better foods, and write some more grants. The BEST grant will be reviewed on June 28-30. Damon and Charlotte will go to that. We have also written an investing in innovation “I3 grant” that will target the 0-3 age group in our district. It has been submitted and we will wait for notice. The Administrative Retreat is tomorrow to say goodbye to the rest of the team. Central administration will still be here through the summer. The Executive Team will meet in retreat next week to plan the kickoff. You are all invited to a Culinary Boot Camp Luncheon on Thursday. Let us know who would like to go.

14.0 BOARD COMMITTEE UPDATE

None to report.

15.0 SCHOOL BOARD REMARKS

Mrs. Frank wanted to comment on Mike Crawford’s involvement. There are so many people who want to help our area from the county level and up. Community will build our schools strong. She thanked Mike for his help.

16.0 NEXT MEETING NOTIFICATION

The next Board meeting will be at 6:00 p.m. on Tuesday, June 22, 2010, at the Administration Building.

17.0 ADJOURNMENT

The Board motioned to adjourn at 7 p.m.

Norma Frank, Board President

Ray Garcia, Board Secretary

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

Memo

TO: Charlotte Ciancio, Superintendent
FROM: Damon Brown, Chief Human Resources Officer
DATE: June 17, 2010

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 22, 2010.

CLASSIFIED STAFF

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

<u>RESIGNATIONS/TERM.</u>	<u>POSITION/FACILITY</u>	<u>EFFECTIVE DATE</u>	<u>REASON</u>
De La Fuente, Teresita	Instructional Para./MELC	05/28/2010	Dismissal
Valenzuela, Manuela	Office Clerk/Global Leadership	05/28/2010	Dismissal
Winter, Stephanie	Secretary/Global Leadership	06/18/2010	Dismissal

CLASSIFIED REQUESTS

Nicole Layton, Transportation Paraprofessional, is requesting a maternity leave of absence beginning approximately November 15, 2010 through January 14, 2010.

CERTIFIED STAFF

<u>NEW EMPLOYEES</u>	<u>POSITION/FACILITY</u>	<u>EFFECTIVE DATE</u>	<u>REASON</u>
Francis, Adam	Science/Valley View	08/9/2010	New Hire
Jessie, Rebecca	Special Education/Global Leadership	08/9/2010	New Hire
Juell, Jennifer	1 st Grade/Adventure Elementary	08/9/2010	New Hire
Metz, Heather	4 th Grade/Adventure Elementary	08/9/2010	New Hire
Nawyn, Stephanie	Primary Elementary/York International	08/12/2010	Re-Hire
North, Margaret	Choir Teacher/District Wide	08/9/2010	New Hire
Pennington, Jessica	1 st /2 nd Grade/Explore Elementary	08/9/2010	New Hire
Quintanilla, Nicole	Primary Elementary/Explore Elementary	08/9/2010	New Hire
Sanderson, Jessie	1 st Grade/Adventure Elementary	08/9/2010	New Hire
Sandstrom, Sherrill	2 nd Grade/Adventure Elementary	08/9/2010	New Hire
Vandremore, Anne	Psychologist/District Wide	08/9/2010	New Hire

<u>RESIGNATIONS/TERM.</u>	<u>POSITION/FACILITY</u>	<u>EFFECTIVE DATE</u>	<u>REASON</u>
Hart, Joshua	Art/Skyview Academy	5/28/2010	Resignation
Lowney, Mary	6 th Grade/Valley View	5/28/2010	Resignation
Schwendener, Carol	Science/MESA	5/28/2010	Resignation

CERTIFIED REQUESTS

Elaine Curcurio, Director at North Valley school for Young Adults is requesting a family leave of absence effective August 2, 2010 through November 1, 2010.

Diane Rossi, Special Education Teacher at York International is requesting to retire effective May 28, 2010 and transition the 2010-2011 school year.

Richard Urioste, 5th Grade Teacher at Monterey Community is requesting to retire effective May 28, 2010 and transition the 2010-2011 school year.

SUBSTITUTE TEACHERS

ADDITIONS

DELETIONS

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

GENERAL FUND

	Period* <u>May 1-May 31</u>	Year to Date** <u>2009-2010</u>	Budget*** <u>2009-2010</u>
REVENUES			
Total Local Revenue	6,193,959	12,975,945	17,171,660
Total Intermediate Revenue	(89)	2,262	0
Total County Revenue	0	0	0
Total State Revenue	2,221,860	25,077,358	27,048,233
Total Federal Revenue	30,035	704,707	1,504,743
Total Transfers to CPP	0	(1,114,150)	(1,114,150)
Total Loan Revenue	0	2,525,000	0
Total General Fund Revenue	<u>8,445,765</u>	<u>40,171,122</u>	<u>44,610,486</u>
EXPENDITURES			
Total Salaries	2,515,261	25,803,141	28,339,614
Total Benefits	627,900	6,305,153	7,153,690
Total Purchased Professional Services	141,985	1,270,252	1,948,948
Total Purchased Property Services	33,057	659,806	974,294
Total Other Purchased Services	87,159	621,072	863,060
Supplies & Materials	192,065	2,376,569	3,237,811
Property	1,104	88,579	112,345
Other Objects	7,557	39,075	6,227,952
Other Uses of Funds	0	32,500	32,500
Other	0	10,750	21,500
Total General Fund Expenditures	<u>3,606,088</u>	<u>37,206,897</u>	<u>48,911,714</u>
Beginning Fund Balance		9,143,729	
Fund Balance Year to Date		12,672,297	

* Revenue and Expenditures for the month.

**Revenue and Expenditures from July 1, 2009

*** Based on Supplemental 2 FY10 Budget

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

GENERAL FUND

	Percent of <u>2009-2010</u>	Prior Year to Date <u>2008-2009</u>	Percent of <u>2008-2009</u>
REVENUES			
Total Local Revenue	75.57%	8,297,806	56.54%
Total Intermediate Revenue	0.00%	0	0.00%
Total County Revenue	0.00%	0	0.00%
Total State Revenue	92.71%	23,902,688	92.03%
Total Federal Revenue	46.83%	0	0.00%
Total Transfers to CPP	100.00%	0	0.00%
Total Loan Revenue	0.00%	2,020,000	0.00%
Total General Fund Revenue	<u>90.05%</u>	<u>34,220,494</u>	<u>86.49%</u>
EXPENDITURES			
Total Salaries	91.05%	24,934,984	90.95%
Total Benefits	88.14%	5,796,646	89.96%
Total Purchased Professional Services	65.18%	1,239,795	70.59%
Total Purchased Property Services	67.72%	755,642	77.48%
Total Other Purchased Services	71.96%	808,734	62.24%
Supplies & Materials	73.40%	2,200,918	74.19%
Property	78.85%	71,522	67.30%
Other Objects	0.63%	39,086	1.35%
Other Uses of Funds	100.00%	27,500	100.00%
Other	50.00%	0	0.00%
Total General Fund Expenditures	<u>76.07%</u>	<u>35,874,827</u>	<u>81.72%</u>

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

OTHER FUNDS

	Period* <u>May 1-May 31</u>	Year to Date** <u>2009-2010</u>	Budget*** <u>2009-2010</u>
REVENUES			
CPP/Preschool Fund	198,570	1,412,015	1,461,445
Governmental Grants Fund	367,699	3,060,840	4,721,376
Capital Reserve Fund	(167,375)	2,966,082	3,079,275
Insurance Reserve Fund	0	490,800	474,350
Bond Redemption Fund	603,771	1,410,782	1,718,075
Food Service Fund	214,794	2,017,278	2,156,775
Total Revenue, Other Funds	<u>1,217,458</u>	<u>11,357,797</u>	<u>13,611,296</u>
EXPENDITURES			
CPP/Preschool Fund	102,801	1,130,449	1,437,505
Governmental Grants Fund	380,251	3,560,841	4,744,796
Capital Reserve Fund	174,531	2,125,025	3,500,852
Insurance Reserve Fund	4,277	456,546	497,140
Bond Redemption Fund	0	1,373,413	2,956,175
Food Service Fund	143,980	1,549,856	2,156,775
Total Expenditures, Other Funds	<u>805,839</u>	<u>10,196,130</u>	<u>15,293,243</u>

* Revenue and Expenditures for the month.
 **Revenue and Expenditures from July 1, 2009
 *** Based on Supplemental 2 FY10 Budget

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

OTHER FUNDS

	Percent of <u>2009-2010</u>	Prior Year to Date <u>2008-2009</u>	Percent of <u>2008-2009</u>
REVENUES			
CPP/Preschool Fund	96.62%	0	0.00%
Governmental Grants Fund	64.83%	2,278,320	52.40%
Capital Reserve Fund	96.32%	1,551,865	62.37%
Insurance Reserve Fund	103.47%	445,592	93.94%
Bond Redemption Fund	82.11%	898,123	50.70%
Food Service Fund	93.53%	1,996,311	104.29%
Total Revenue, Other Funds	<u>83.44%</u>	<u>7,170,211</u>	<u>58.67%</u>
 EXPENDITURES			
CPP/Preschool Fund	78.64%	1,149,431	88.67%
Governmental Grants Fund	75.05%	2,886,390	66.39%
Capital Reserve Fund	60.70%	1,452,348	49.69%
Insurance Reserve Fund	91.83%	462,251	91.87%
Bond Redemption Fund	46.46%	1,354,388	45.75%
Food Service Fund	71.86%	1,564,814	81.75%
Total General Fund Expenditures	<u>66.67%</u>	<u>8,869,622</u>	<u>63.60%</u>

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 10	GENERAL FUND				
	10-000-00-0000-8101-000-0000-00-0 Cash-US Bank	5,818,807.65	6,563,888.22	4,942,809.45	10,761,617.10
	10-000-00-0000-8101-000-0000-02-0 Cash-North Valley Bank	100,411.94	.00	-100,351.32	60.62
	10-000-00-0000-8101-000-0000-03-0 Payroll Acct-US Bank	-149,347.89	-2,006,917.74	-2,298,530.18	-2,447,878.07
	10-000-00-0000-8103-000-0000-01-0 Petty Cash-SKV Academy	400.00	.00	.00	400.00
	10-000-00-0000-8103-000-0000-02-0 Petty Cash-FREC	300.00	.00	.00	300.00
	10-000-00-0000-8103-000-0000-03-0 Petty Cash-MESA	1,000.00	.00	.00	1,000.00
	10-000-00-0000-8103-000-0000-04-0 Petty Cash-Welby NT	300.00	.00	.00	300.00
	10-000-00-0000-8103-000-0000-05-0 Petty Cash-Explore Elem	200.00	.00	.00	200.00
	10-000-00-0000-8103-000-0000-08-0 Petty Cash-Support Service	150.00	.00	.00	150.00
	10-000-00-0000-8103-000-0000-11-0 Petty Cash-Achieve	200.00	.00	.00	200.00
	10-000-00-0000-8103-000-0000-12-0 Petty Cash-Adventure	200.00	.00	.00	200.00
	10-000-00-0000-8103-000-0000-13-0 Petty Cash-Clayton Partnership	200.00	.00	.00	200.00
	10-000-00-0000-8103-000-0000-14-0 Petty Cash-Enrichment	200.00	.00	.00	200.00
	10-000-00-0000-8103-000-0000-15-0 Petty Cash-Valley View	300.00	.00	.00	300.00
	10-000-00-0000-8103-000-0000-16-0 Petty Cash-Highland	200.00	.00	.00	200.00
	10-000-00-0000-8103-000-0000-17-0 Petty Cash-Meadow Community	300.00	.00	.00	300.00
	10-000-00-0000-8103-000-0000-18-0 Petty Cash-Monterey Community	300.00	.00	.00	300.00
	10-000-00-0000-8103-000-0000-19-0 Petty Cash-Preschool	200.00	.00	.00	200.00
	10-000-00-0000-8103-000-0000-21-0 Petty Cash-York Intl	600.00	.00	.00	600.00
	10-000-00-0000-8103-000-0000-31-0 Petty Cash-Skyview High School	850.00	.00	.00	850.00
	10-000-00-0000-8103-000-0000-32-0 Petty Cash-Skyview Athletics	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-35-0 Petty Cash-Mapleton Prep	300.00	.00	.00	300.00
	10-000-00-0000-8103-000-0000-36-0 Petty Cash-GLA	300.00	.00	.00	300.00
	10-000-00-0000-8103-000-0000-46-0 Petty Cash-Media Services	300.00	.00	.00	300.00
	10-000-00-0000-8103-000-0000-48-0 Petty Cash-Instr/Curriculum	500.00	.00	.00	500.00
	10-000-00-0000-8103-000-0000-50-0 Petty Cash-Public Relations	100.00	.00	.00	100.00
	10-000-00-0000-8103-000-0000-51-0 Petty Cash-Technology	200.00	.00	.00	200.00
	10-000-00-0000-8103-000-0000-53-0 Petty Cash-Off/Supt	500.00	.00	.00	500.00
	10-000-00-0000-8103-000-0000-57-0 Petty Cash-Staff Development	300.00	.00	.00	300.00
	10-000-00-0000-8103-000-0000-59-0 Petty Cash-Administration Office	500.00	.00	.00	500.00
	10-000-00-0000-8103-000-0000-61-0 Petty Cash-Finance Office	200.00	.00	.00	200.00
	10-000-00-0000-8103-000-0000-62-0 Petty Cash-Fin/Central	800.00	.00	.00	800.00
	10-000-00-0000-8103-000-0000-65-0 Petty Cash-Transportation	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-66-0 Petty Cash-Maintenance	400.00	.00	.00	400.00
	10-000-00-0000-8103-000-0000-67-0 Petty Cash-Custodial	200.00	.00	.00	200.00
	10-000-00-0000-8111-000-0000-01-0 Investment-ColoTrust	902,576.09	491,858.89	233,999.34	1,136,575.43
	10-000-00-0000-8111-000-0000-02-0 Investment-Piper Jaffray	.00	.00	.00	.00
	10-000-00-0000-8111-000-0000-03-0 Investment-McDaniel Memorial Fund	1,059.44	.00	.00	1,059.44

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 10	GENERAL FUND				
	10-000-00-0000-8111-000-0000-04-0 Investment-Federal Home Loan Bank	.00	.00	.00	.00
	10-000-00-0000-8111-000-0000-05-0 Investment-Liberty Savings	.00	.00	.00	.00
	10-000-00-0000-8111-000-0000-06-0 Investment-Fannie Mae	.00	.00	.00	.00
	10-000-00-0000-8111-000-0000-07-0 Investment-Front Range Bank	.00	.00	.00	.00
	10-000-00-0000-8111-000-0000-08-0 Wells Fargo TAN Loan	.00	.00	.00	.00
	10-000-00-0000-8103-000-0000-37-0 NVYAS Petty Cash	.00	.00	200.00	200.00
	10-000-00-0000-8121-000-0000-00-0 Property Taxes Receivable	2,000,825.07	.00	-141,405.34	1,859,419.73
	10-000-00-0000-8122-000-0000-00-0 Allow Uncollect Property Tax	.00	.00	.00	.00
	10-000-00-0000-8141-000-0000-01-0 Due from Intergovernmental	.00	.00	.00	.00
	10-000-00-0000-8141-000-0000-03-0 Due from State Gov't	126,101.00	.00	.00	126,101.00
	10-000-00-0000-8141-000-3120-03-0 Accounts Receivable Voc Ed	.00	.00	.00	.00
	10-000-00-0000-8153-000-0000-01-0 Accounts Receivable	-142.56	.00	.00	-142.56
	10-000-00-0000-8153-000-0000-02-0 Accounts Receivable-Retired	60,950.41	2,522.23	28,378.79	89,329.20
	10-000-00-0000-8153-000-0000-03-0 Accounts Receivable-Employees	.00	.00	.00	.00
	10-000-00-0000-8153-000-0000-04-0 Accounts Receivable-BOCES	.00	.00	.00	.00
	10-000-00-0000-8181-000-0000-00-0 Prepaid Expenes	.00	.00	.00	.00
	10-000-00-0000-8132-000-0000-18-0 Due To/From Insurance Reserve Fund	.00	12.33	2,621.22	2,621.22
	10-000-00-0000-8132-000-0000-19-0 Due To/From C.P.P. Fund	45.00	-679.67	95,777.47	95,822.47
	10-000-00-0000-8132-000-0000-22-0 Due To/From Gov't Grants Fund	157,777.83	-157,954.10	807,829.96	965,607.79
	10-000-00-0000-8132-000-0000-31-0 Due To/From Bond Redemption Fund	123,415.00	.00	-123,415.00	.00
	10-000-00-0000-8132-000-0000-43-0 Due To/From Capital Reserve Fund	1,500.00	.00	-1,500.00	.00
	10-000-00-0000-8132-000-0000-51-0 Due To/From Food Service Fund	-10,750.00	5,838.66	82,153.77	71,403.77
	Total Assets	9,143,728.98	4,898,568.82	3,528,568.16	12,672,297.14

Period Ending 05/31/10

Balance Sheet Summary

FJBAS01A

Account Period 11

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 10	GENERAL FUND				
	10-000-00-0000-7421-000-0000-00-0 Accounts Payable	.00	.00	.00	.00
	10-000-00-0000-7421-000-0000-01-0 Prior Yrs Accounts Payable	169,100.71	.00	-169,100.71	.00
	10-000-00-0000-7455-000-0000-00-0 McDaniel Fund Interest-Clearing Acct	59.44	.00	.00	59.44
	10-000-00-0000-7461-000-0000-00-0 Accrued Wages and Benefits	289,772.17	.00	.00	289,772.17
	10-000-00-0000-7461-000-0000-01-0 Accrued Salaries-Summer Payment	3,301,492.26	.00	.00	3,301,492.26
	10-000-00-0000-7461-000-0000-02-0 Accrued PERA-Summer Payment	758,108.47	.00	.00	758,108.47
	10-000-00-0000-7461-000-0000-03-0 Accrued Vacation	.00	.00	-39,736.00	-39,736.00
	10-000-00-0000-7461-000-0000-04-0 Accrued Early Retirement	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-00-0 Due to State Gov't	.00	-330.08	-3,905.34	-3,905.34
	10-000-00-0000-7471-000-0000-01-0 Payable-PERA	.00	50.53	-3,883.79	-3,883.79
	10-000-00-0000-7471-000-0000-02-0 Payable-Federal Tax W/H	.00	.00	15.14	15.14
	10-000-00-0000-7471-000-0000-03-0 Payable-State Tax W/H	.00	.00	39,736.00	39,736.00
	10-000-00-0000-7471-000-0000-04-0 Payable-Cigna	-158,624.50	.00	.00	-158,624.50
	10-000-00-0000-7471-000-0000-05-0 Payable-Kaiser	.00	3,594.50	-3,780.44	-3,780.44
	10-000-00-0000-7471-000-0000-06-0 Payable-Disab Adm/Class	.00	-3.49	-1.79	-1.79
	10-000-00-0000-7471-000-0000-07-0 Payable-Executive Services	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-08-0 Payable-MEA Dues	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-09-0 Payable-Food Service Dues	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-10-0 Payable-Credit Union	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-11-0 Payable-Pace Dues	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-12-0 Payable-Group Life	.00	-3.40	1.72	1.72
	10-000-00-0000-7471-000-0000-13-0 Payable-Tax Sheltered Annuities	.00	-20.00	154.20	154.20
	10-000-00-0000-7471-000-0000-14-0 Payable-United Way	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-15-0 Payable-Medicare	.00	.00	-78.46	-78.46
	10-000-00-0000-7471-000-0000-16-0 Payable-CCSEA	.00	-16.25	-16.25	-16.25
	10-000-00-0000-7471-000-0000-17-0 Payable CASE Life	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-18-0 Payable-PERA Survivor Insurance	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-19-0 Payable-CASE Dues	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-20-0 Payable-Cancer Care	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-21-0 Payable-Executive Svcs Life	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-22-0 Payable-Garnishment W/H	.00	559.21	4,269.31	4,269.31
	10-000-00-0000-7471-000-0000-23-0 Payable-Dental	.00	-9,220.06	-121,006.44	-121,006.44
	10-000-00-0000-7471-000-0000-25-0 Payable-Clearing Account/Health Svcs	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-26-0 Payable-Mapleton Education Foundatio	.00	.00	-10.00	-10.00
	10-000-00-0000-7471-000-0000-27-0 Payable-Life Non-Cash	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-28-0 Payable-Long Term Hlth	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-29-0 Payable-Disab Certified	.00	.00	.00	.00
	10-000-00-0000-7481-000-0000-00-0 Deferred Revenue	464,075.00	.00	.00	464,075.00
	Total Liabilities	4,823,983.55	-5,389.04	-297,342.85	4,526,640.70

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 10	GENERAL FUND				
	10-000-00-0000-6760-000-0000-00-0 Reserved fund balance	-2,805,685.00	385,955.00	751,281.00	-2,054,404.00
	10-000-00-0000-6761-000-0000-02-0 Reserve for Tabor 3% Reserve	1,265,463.00	.00	.00	1,265,463.00
	10-000-00-0000-6762-000-0000-01-0 Reserve for Multi-Yr Contracts	250,000.00	.00	.00	250,000.00
	10-000-00-0000-9330-000-0000-00-0 Financial Crisis Restricted Reserve	.00	64,280.67	707,087.37	707,087.37
	10-000-00-0000-6760-000-0000-01-0 Budgeted Fund Balance Control	.00	.00	.00	.00
	10-000-00-0000-6770-000-0000-00-0 Unreserved fund balance	937,782.43	.00	.00	937,782.43
	Total Equity	-352,439.57	450,235.67	1,458,368.37	1,105,928.80
	10-000-00-0000-6780-000-0000-00-0 Estimated Revenues	-41,390,000.00	-204,317.00	-3,220,486.00	-44,610,486.00
	10-000-00-0000-6781-000-0000-00-0 Revenue Control	.00	8,445,765.46	40,171,121.68	40,171,121.68
	10-000-00-0000-6782-000-0000-00-0 Appropriations	46,062,185.00	-181,638.00	2,469,205.00	48,531,390.00
	10-000-00-0000-6783-000-0000-00-0 Expenditure Control	.00	-3,606,088.27	-37,052,298.04	-37,052,298.04
	10-000-00-0000-6784-000-0000-00-0 Encumbrance Control	.00	-114,545.04	-494,126.44	-494,126.44
	10-000-00-0000-6753-000-0000-00-0 Reserve for Encumbrances	.00	114,545.04	494,126.44	494,126.44
	Total Controls	4,672,185.00	4,453,722.19	2,367,542.64	7,039,727.64
	Total Equity and Control	4,319,745.43	4,903,957.86	3,825,911.01	8,145,656.44
	Total Liabilities and Equity	9,143,728.98	4,898,568.82	3,528,568.16	12,672,297.14

*Fund is in Balance .00

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 18	INSURANCE RESERVE FUND				
	18-000-00-0000-8101-000-0000-00-0 Cash-North Valley Bank	4,822.22	-1,655.68	17,371.71	22,193.93
	18-000-00-0000-8111-000-0000-00-0 Investment-Self Insurance Pool	.00	.00	.00	.00
	18-000-00-0000-8111-000-0000-01-0 Investment-ColoTrust	944.37	-2,608.89	19,163.73	20,108.10
	18-000-00-0000-8181-000-0000-00-0 Prepaid Expenes	.00	.00	.00	.00
	18-000-00-0000-8132-000-0000-10-0 Due To/From General Fund	.00	-12.33	-2,621.22	-2,621.22
	18-000-00-0000-8132-000-0000-43-0 Due To/From Cap Res Fund	.00	.00	.00	.00
	Total Assets	5,766.59	-4,276.90	33,914.22	39,680.81

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 18	INSURANCE RESERVE FUND				
	18-000-00-0000-7421-000-0000-00-0 Accounts Payable	.00	.00	.00	.00
	18-000-00-0000-7421-000-0000-01-0 Prior Yrs Accounts Payable	339.45	.00	-339.45	.00
	Total Liabilities	339.45	.00	-339.45	.00
	18-000-00-0000-6730-000-0000-00-0 Reserved fund balance	-22,790.00	.00	.00	-22,790.00
	18-000-00-0000-6730-000-0000-01-0 Budgeted Fund Balance	.00	.00	.00	.00
	18-000-00-0000-6740-000-0000-00-0 Unreserved fund balance	5,427.14	.00	.00	5,427.14
	Total Equity	-17,362.86	.00	.00	-17,362.86
	18-000-00-0000-6780-000-0000-00-0 Estimated Revenues	-474,350.00	.00	.00	-474,350.00
	18-000-00-0000-6781-000-0000-00-0 Revenue Control	.00	.00	490,800.05	490,800.05
	18-000-00-0000-6782-000-0000-00-0 Appropriations	497,140.00	.00	.00	497,140.00
	18-000-00-0000-6783-000-0000-00-0 Expenditure Control	.00	-4,276.90	-456,546.38	-456,546.38
	18-000-00-0000-6784-000-0000-00-0 Encumbrance Control	.00	1,755.68	-1,536.59	-1,536.59
	18-000-00-0000-6753-000-0000-00-0 Reserve for Encumbrances	.00	-1,755.68	1,536.59	1,536.59
	Total Controls	22,790.00	-4,276.90	34,253.67	57,043.67
	Total Equity and Control	5,427.14	-4,276.90	34,253.67	39,680.81
	Total Liabilities and Equity	5,766.59	-4,276.90	33,914.22	39,680.81
	*Fund is in Balance	.00			

Balance Sheet Summary

Fund	19	Account No/Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
		C.P.P.				
		19-000-00-0000-8101-000-0000-03-0 Cash-CPP	151,501.01	95,089.74	381,282.72	532,783.73
		19-000-00-0000-8132-000-0000-10-0 Due To/From General Fund	-45.00	679.67	-95,777.57	-95,822.57
		19-000-00-0000-8132-000-0000-22-0 Due To/From Gov't Grant Fund	1,552.70	.00	-3,939.25	-2,386.55
		Total Assets	153,008.71	95,769.41	281,565.90	434,574.61

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 19	C.P.P.				
	19-000-00-0000-7421-000-0000-00-0 Accounts Payable	.00	.00	.00	.00
	19-000-00-0000-7421-000-0000-01-0 Prior Yrs Accounts Payable	.00	.00	.00	.00
	19-000-00-0000-7461-000-0000-01-0 Accrued Salaries - Summer Payment	147,641.21	.00	.00	147,641.21
	19-000-00-0000-7461-000-0000-02-0 Accrued Benefits - Summer Payment	29,313.27	.00	.00	29,313.27
	Total Liabilities	176,954.48	.00	.00	176,954.48
	19-000-00-0000-6760-000-0000-00-0 Reserved fund balance	-275,150.00	.00	299,090.00	23,940.00
	19-000-00-0000-6760-000-0000-01-0 Budgeted Fund Balance	.00	.00	.00	.00
	19-000-00-0000-6770-000-0000-00-0 Unreserved fund balance	-23,945.77	.00	.00	-23,945.77
	Total Equity	-299,095.77	.00	299,090.00	-5.77
	19-000-00-0000-6780-000-0000-00-0 Estimated Revenues	-2,498,840.00	.00	1,037,395.00	-1,461,445.00
	19-000-00-0000-6781-000-0000-00-0 Revenue Control	.00	198,570.00	1,412,015.00	1,412,015.00
	19-000-00-0000-6782-000-0000-00-0 Appropriations	2,773,990.00	.00	-1,336,485.00	1,437,505.00
	19-000-00-0000-6783-000-0000-00-0 Expenditure Control	.00	-102,800.59	-1,130,449.10	-1,130,449.10
	19-000-00-0000-6784-000-0000-00-0 Encumbrance Control	.00	-10,232.48	-16,510.72	-16,510.72
	19-000-00-0000-6753-000-0000-00-0 Reserve for Encumbrances	.00	10,232.48	16,510.72	16,510.72
	Total Controls	275,150.00	95,769.41	-17,524.10	257,625.90
	Total Equity and Control	-23,945.77	95,769.41	281,565.90	257,620.13
	Total Liabilities and Equity	153,008.71	95,769.41	281,565.90	434,574.61
	*Fund is in Balance	.00			

Period Ending 05/31/10

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				
	22-000-00-0000-8101-000-0000-00-0 Cash-North Valley Bank	5,236.19	232,014.11	940,424.50	945,660.69
	22-000-00-0000-8111-000-0000-01-0 Investment-ColoTrust	3,176.45	.00	1,107.07	4,283.52
	22-000-00-0000-8111-000-0000-04-0 Investment-CLASS	.00	.00	.00	.00
	22-577-00-0000-8103-000-0000-00-0 Petty Cash-Chapter I	.00	.00	.00	.00
	22-000-00-0000-8142-000-1000-01-0 Due from Federal Gov't	.00	.00	.00	.00
	22-000-00-0000-8142-000-1000-02-0 Due from State Gov't	.00	.00	.00	.00
	22-000-00-0000-8153-000-0000-01-0 Accounts Receivable	.00	.00	.00	.00
	22-121-00-0000-8142-000-3901-01-0 Accounts Receivable Summer School	.00	.00	.00	.00
	22-129-00-0000-8142-000-5184-01-0 Accounts Receivable SS/HS	14,156.00	.00	-14,156.00	.00
	22-183-00-0000-8142-000-0183-01-0 Accounts Receivable School Ready	3,447.00	.00	-3,447.00	.00
	22-187-00-0000-8142-000-4173-01-0 Accounts Receivable Early Childhood	.00	.00	.00	.00
	22-188-00-0000-8142-000-8600-01-0 Accounts Receivable Headstart	.00	.00	.00	.00
	22-244-00-0000-8142-000-7076-01-0 Accounts Receivable NSF	4,217.00	.00	-4,217.00	.00
	22-245-00-0000-8142-000-7076-01-0 Accounts Receivable NSF2	1,948.00	.00	-1,948.00	.00
	22-304-00-0000-8142-000-0304-01-0 Accounts Receivable New Tech	.00	.00	.00	.00
	22-320-00-0000-8142-000-0320-01-0 Accounts Receivable Gates	.00	.00	.00	.00
	22-328-00-0000-8142-000-0331-01-0 Accounts Receivable El Pomar	.00	.00	.00	.00
	22-334-00-0000-8142-000-0334-01-0 Accounts Receivable CSSI	.00	.00	.00	.00
	22-339-00-0000-8142-000-6215-01-0 Accounts Receivable SLC	.00	.00	.00	.00
	22-496-00-0000-8142-000-4048-01-0 Accounts Receivable Secondary Basic	.00	.00	.00	.00
	22-504-00-0000-8142-000-4027-01-0 Accounts Receivable Title VIB	574,056.00	-402,520.00	-574,056.00	.00
	22-553-00-0000-8142-000-4186-01-0 Accounts Receivable Title IV	5,657.00	.00	-5,657.00	.00
	22-560-00-0000-8142-000-4365-01-0 Accounts Receivable Title III	40,422.00	.00	-40,422.00	.00
	22-561-00-0000-8142-000-4318-01-0 Accounts Receivable Title IID	5,204.00	.00	-5,204.00	.00
	22-562-00-0000-8142-000-7365-01-0 Accounts Receivable Title III	17,772.00	.00	-17,772.00	.00
	22-577-00-0000-8142-000-4010-01-0 Accounts Receivable Title I	247,398.00	.00	-247,398.00	.00
	22-578-00-0000-8142-000-4011-01-0 Accounts Receivable Title I Part C	8,310.00	.00	-8,310.00	.00
	22-579-00-0000-8142-000-5010-01-0 Accounts Receivable Title I Reallocat	.00	.00	.00	.00
	22-580-00-0000-8142-000-6010-01-0 Accounts Receivable Title I Part A	.00	.00	.00	.00
	22-582-00-0000-8142-000-4367-01-0 Accounts Receivable Title IIA	71,623.00	.00	-71,623.00	.00
	22-583-00-0000-8142-000-5010-01-0 Accounts Receivable Title IIA	.00	.00	.00	.00
	22-584-00-0000-8142-000-5010-01-0 Accounts Receivable Title IA R&R	2,986.00	.00	-2,986.00	.00
	22-586-00-0000-8142-000-0342-01-0 Accounts Receivable Rose	19,395.00	.00	-19,395.00	.00
	22-000-00-0000-8132-000-0000-10-0 Due To/From General Fund	-157,777.83	157,954.10	-807,829.96	-965,607.79
	22-000-00-0000-8132-000-0000-19-0 Due To/From C P P Fund	-1,552.70	.00	3,939.25	2,386.55
	22-000-00-0000-8132-000-0000-43-0 Due To/From Capital Reserve	.00	.00	.00	.00
	22-000-00-0000-8132-000-0000-51-0 Due To/From Food Service	.00	.00	.00	.00
	Total Assets	865,673.11	-12,551.79	-878,950.14	-13,277.03

Balance Sheet Summary

Fund	<u>Account No/Description</u>	<u>Beginning Balance</u>	<u>Current Balance</u>	<u>YTD Balance</u>	<u>Ending Balance</u>
22	Governmntl Designated-Purpose Grant Fd				

Period Ending 05/31/10

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				
	22-000-00-0000-7421-000-0000-00-0 Accounts Payable	.00	.00	.00	.00
	22-000-00-0000-7421-000-0000-01-0 Prior Yrs Accounts Payable	3,558.25	.00	-3,558.25	.00
	22-000-00-0000-7461-000-0000-01-0 Accrued Salaries-Summer Payment	280,074.23	.00	.00	280,074.23
	22-000-00-0000-7461-000-0000-02-0 Accrued Benefits-Summer Payment	66,984.66	.00	.00	66,984.66
	22-000-00-0000-7482-000-1000-00-0 Deferred Revenue	.00	.00	.00	.00
	22-119-00-0000-7482-000-3150-00-0 Gifted & Talented Deferred Revenue	8,565.00	.00	-8,565.00	.00
	22-121-00-0000-7482-000-3901-00-0 Deferred Revenue Summer School	12,260.00	.00	-12,260.00	.00
	22-155-00-0000-7482-000-3951-00-0 Deferred Revenue Explore Arts	.00	.00	.00	.00
	22-183-00-0000-7482-000-0183-00-0 Deferred Revenue School Ready	.00	.00	.00	.00
	22-187-00-0000-7482-000-4173-00-0 Deferred Revenue IDEA	296.00	.00	-296.00	.00
	22-188-00-0000-7482-000-8600-00-0 Deferred Revenue Headstart	57,803.00	.00	-57,803.00	.00
	22-194-00-0000-7482-000-0194-00-0 Deferred Revenue Friedman	1,120.00	.00	-1,120.00	.00
	22-303-00-0000-7481-000-0303-00-0 Deferred Revenue Rose MESA	11,159.00	.00	.00	11,159.00
	22-303-00-0000-7482-000-0303-00-0 Deferred Revenue Rose MESA	.00	.00	-11,159.00	-11,159.00
	22-304-00-0000-7482-000-0304-00-0 Deferred Rev New Tech	.00	.00	.00	.00
	22-306-00-0000-7482-000-3192-00-0 Deferred Revenue Counselor Corp	40,141.00	.00	-40,141.00	.00
	22-307-00-0000-7481-000-0307-00-0 Deferred MESA Grant	1,056.00	.00	.00	1,056.00
	22-307-00-0000-7482-000-0307-00-0 Deferred Revenue MESA Grant	.00	.00	-1,056.00	-1,056.00
	22-308-00-0000-7481-000-0308-00-0 Deferred Revenue Qwest/Tech	979.00	.00	.00	979.00
	22-308-00-0000-7482-000-0308-00-0 Deferred Revenue Qwest/Tech	.00	.00	-979.00	-979.00
	22-310-00-0000-7482-000-1310-00-0 Deferred Revenue Truancy Red	3,996.00	.00	-3,996.00	.00
	22-320-00-0000-7482-000-0320-00-0 Deferred Revenue Gates	.00	.00	.00	.00
	22-334-00-0000-7482-000-0334-00-0 Deferred Revenue CSSI	.00	.00	.00	.00
	22-340-00-0000-7481-000-0334-00-0 Deferred Revenue CES	26,440.00	.00	.00	26,440.00
	22-340-00-0000-7482-000-0340-00-0 Deferred Revenue CES	.00	.00	-26,440.00	-26,440.00
	22-341-00-0000-7482-000-0341-00-0 Deferred Revenue CES2	16,648.00	.00	-16,648.00	.00
	22-496-00-0000-7482-000-4048-00-0 Deferred Revenue Secondary Basic	2,336.00	.00	-2,336.00	.00
	22-502-00-0000-7481-000-0502-00-0 Deferred MEF Grant	7,130.00	.00	.00	7,130.00
	22-502-00-0000-7482-000-0502-00-0 Deferred Revenue MESA Grant	.00	.00	-7,130.00	-7,130.00
	22-546-00-0000-7482-000-3952-00-0 Deferred Revenue Medicaid	11,316.00	.00	-11,316.00	.00
	22-553-00-0000-7482-000-4186-00-0 Deferred Revenue Drug Free	.00	.00	.00	.00
	22-578-00-0000-7482-000-4011-00-0 Deferred Revenue Title I Part C (Mig)	.00	.00	.00	.00
	22-581-00-0000-7482-000-4298-00-0 Deferred Revenue Title V	2,635.00	.00	-2,635.00	.00
	22-599-00-0000-7482-000-3905-00-0 Deferred Revenue EARS	16,912.00	.00	-16,912.00	.00
	22-708-00-0000-7482-000-1161-00-0 State Breakfast Deferred Revenue	.00	.00	.00	.00
	Total Liabilities	571,409.14	.00	-224,350.25	347,058.89
	22-000-00-0000-6760-000-0000-00-0 Reserved fund balance	-364,150.00	.00	-39,593.85	-403,743.85

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 22	Governmental Designated-Purpose Grant Fd				
	22-000-00-0000-6760-000-0000-01-0 Budgeted Fund Balance	.00	.00	.00	.00
	22-000-00-0000-6770-000-0000-00-0 Unreserved fund balance	294,263.97	.00	.00	294,263.97
	Total Equity	-69,886.03	.00	-39,593.85	-109,479.88
	22-000-00-0000-6780-000-0000-00-0 Estimated Revenues	.00	.00	-4,721,376.22	-4,721,376.22
	22-000-00-0000-6781-000-0000-00-0 Revenue Control	.00	367,698.99	3,060,840.26	3,060,840.26
	22-000-00-0000-6782-000-0000-00-0 Appropriations	364,150.00	.00	4,760,970.07	5,125,120.07
	22-000-00-0000-6783-000-0000-00-0 Expenditure Control	.00	-380,250.78	-3,715,440.15	-3,715,440.15
	22-000-00-0000-6784-000-0000-00-0 Encumbrance Control	.00	-1,831.92	-18,205.89	-18,205.89
	22-000-00-0000-6753-000-0000-00-0 Reserve for Encumbrances	.00	1,831.92	18,205.89	18,205.89
	Total Controls	364,150.00	-12,551.79	-615,006.04	-250,856.04
	Total Equity and Control	294,263.97	-12,551.79	-654,599.89	-360,335.92
	Total Liabilities and Equity	865,673.11	-12,551.79	-878,950.14	-13,277.03
	*Fund is in Balance	.00			

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 31	Bond Redemption Fund				
	31-000-00-0000-8101-000-0000-00-0 Cash-Colorado National Bank	.00	.00	.00	.00
	31-000-00-0000-8111-000-0000-01-0 Investment-ColoTrust	.00	.00	.00	.00
	31-000-00-0000-8111-000-0000-02-0 Investment-Piper Jaffray	.00	.00	.00	.00
	31-000-00-0000-8111-000-0000-04-0 Investment-US Bancorp/Piper Jaffray	.00	.00	.00	.00
	31-000-00-0000-8111-000-0000-05-0 US Bancorp-Dreyfus	.00	.00	.00	.00
	31-000-00-0000-8111-000-0000-06-0 Cash Held with Trustee	823,000.00	.00	-823,000.00	.00
	31-000-00-0000-8111-000-0000-07-0 US Bank Custodial Account	549,218.73	603,770.77	752,963.40	1,302,182.13
	31-000-00-0000-8111-000-0000-08-0 Bond Refunding Escrow	.00	.00	.00	.00
	31-000-00-0000-8121-000-0000-00-0 Property Taxes Receivable	204,073.11	.00	-16,009.11	188,064.00
	31-000-00-0000-8132-000-0000-10-0 Due To/From From General Fund	-123,415.00	.00	123,415.00	.00
	Total Assets	1,452,876.84	603,770.77	37,369.29	1,490,246.13

Period Ending 05/31/10

Balance Sheet Summary

FJBAS01A

Account Period 11

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 31	Bond Redemption Fund				
	31-000-00-0000-7421-000-0000-00-0 Accounts Payable	.00	.00	.00	.00
	31-000-00-0000-7441-000-0000-00-0 Matured Coupons Payable	.00	.00	.00	.00
	31-000-00-0000-7455-000-0000-00-0 Accrued Interest Payable	.00	.00	.00	.00
	31-000-00-0000-7481-000-0000-00-0 Deferred Revenue	52,409.00	.00	.00	52,409.00
	Total Liabilities	52,409.00	.00	.00	52,409.00
	31-000-00-0000-6760-000-0000-00-0 Reserved fund balance	-1,238,100.00	.00	.00	-1,238,100.00
	31-000-00-0000-6770-000-0000-00-0 Unreserved fund balance	1,400,467.84	.00	.00	1,400,467.84
	Total Equity	162,367.84	.00	.00	162,367.84
	31-000-00-0000-6780-000-0000-00-0 Estimated Revenues	-1,718,075.00	.00	.00	-1,718,075.00
	31-000-00-0000-6781-000-0000-00-0 Revenue Control	.00	603,770.77	1,410,781.79	1,410,781.79
	31-000-00-0000-6782-000-0000-00-0 Appropriations	2,956,175.00	.00	.00	2,956,175.00
	31-000-00-0000-6783-000-0000-00-0 Expenditure Control	.00	.00	-1,373,412.50	-1,373,412.50
	31-000-00-0000-6784-000-0000-00-0 Encumbrance Control	.00	.00	.00	.00
	31-000-00-0000-6753-000-0000-00-0 Reserve for Encumbrances	.00	.00	.00	.00
	Total Controls	1,238,100.00	603,770.77	37,369.29	1,275,469.29
	Total Equity and Control	1,400,467.84	603,770.77	37,369.29	1,437,837.13
	Total Liabilities and Equity	1,452,876.84	603,770.77	37,369.29	1,490,246.13
	*Fund is in Balance	.00			

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 43	CAPITAL RESERVE FUND				
	43-000-00-0000-8101-000-0000-00-0 Cash-North Valley Bank	187,121.02	-37,214.16	530,861.85	717,982.87
	43-000-00-0000-8111-000-0000-01-0 Investment-ColoTrust	24,230.01	-304,691.59	285,030.37	309,260.38
	43-000-00-0000-8111-000-0000-02-0 Investment-US Bank Debt Svc Reserve I	420,537.50	.00	.00	420,537.50
	43-000-00-0000-8111-000-0000-03-0 Investment-US Bank Interest Fund	.00	.00	.00	.00
	43-000-00-0000-8111-000-0000-04-0 Investment-CLASS	.00	.00	.00	.00
	43-000-00-0000-8111-000-0000-05-0 Unrestricted Cash	.00	.00	.00	.00
	43-000-00-0000-8111-000-0000-06-0 Investment-Wells Fargo	.00	.00	.00	.00
	43-000-00-0000-8111-000-0000-07-0 Investment-Wells Fargo (Tech)	.00	.00	8,404.30	8,404.30
	43-000-00-0000-8111-000-0000-08-0 Investment-New Tech High	.00	.00	.00	.00
	43-000-00-0000-8111-000-0000-09-0 Investment-Wells Fargo (Buses)	.00	.00	.00	.00
	43-000-00-0000-8153-000-0000-00-0 Accounts Receivable	.00	.00	.00	.00
	43-000-00-0000-8181-000-0000-00-0 Prepaid Expenses	.00	.00	.00	.00
	43-000-00-0000-8132-000-0000-10-0 Due To/From General Fund	-1,500.00	.00	1,500.00	.00
	43-000-00-0000-8132-000-0000-18-0 Due To/From Ins Res Fund	.00	.00	.00	.00
	43-000-00-0000-8132-000-0000-22-0 Due To/From Governmental Grants	.00	.00	.00	.00
	Total Assets	630,388.53	-341,905.75	825,796.52	1,456,185.05

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 43	CAPITAL RESERVE FUND				
	43-000-00-0000-7421-000-0000-00-0 Accounts Payable	.00	.00	.00	.00
	43-000-00-0000-7421-000-0000-01-0 Prior Yrs Accounts Payable	15,260.60	.00	-15,260.60	.00
	43-000-00-0000-7481-000-0000-00-0 Deferred Property Tax Revenue	-25,806.00	.00	.00	-25,806.00
	43-000-00-0000-7481-000-0000-01-0 Deferred Revenue	219,356.10	.00	.00	219,356.10
	43-000-00-0000-7531-000-0000-00-0 Obligation-Capital Leases	.00	.00	.00	.00
	Total Liabilities	208,810.70	.00	-15,260.60	193,550.10
	43-000-00-0000-6760-000-0000-00-0 Reserved fund balance	-3,500,800.00	.00	-82,177.00	-3,582,977.00
	43-000-00-0000-6760-000-0000-01-0 Budgeted Fund Balance	.00	.00	.00	.00
	43-000-00-0000-6770-000-0000-00-0 Unreserved fund balance	421,577.83	.00	.00	421,577.83
	Total Equity	-3,079,222.17	.00	-82,177.00	-3,161,399.17
	43-000-00-0000-6780-000-0000-00-0 Estimated Revenues	-30,000.00	.00	112,125.00	82,125.00
	43-000-00-0000-6781-000-0000-00-0 Revenue Control	.00	-167,375.00	2,966,082.01	2,966,082.01
	43-000-00-0000-6782-000-0000-00-0 Appropriations	3,530,800.00	.00	-29,948.00	3,500,852.00
	43-000-00-0000-6783-000-0000-00-0 Expenditure Control	.00	-174,530.75	-2,125,024.89	-2,125,024.89
	43-000-00-0000-6784-000-0000-00-0 Encumbrance Control	.00	-644.62	-65,248.87	-65,248.87
	43-000-00-0000-6753-000-0000-00-0 Reserve for Encumbrances	.00	644.62	65,248.87	65,248.87
	Total Controls	3,500,800.00	-341,905.75	923,234.12	4,424,034.12
	Total Equity and Control	421,577.83	-341,905.75	841,057.12	1,262,634.95
	Total Liabilities and Equity	630,388.53	-341,905.75	825,796.52	1,456,185.05
	*Fund is in Balance	.00			

Period Ending 05/31/10

Balance Sheet Summary

FJBAS01A

Account Period 11

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 51	Nutrition Service Fund				
	51-000-00-0000-8101-000-0000-00-0 Cash-North Valley Bank	149,894.71	81,303.05	266,391.13	416,285.84
	51-000-00-0000-8101-000-0000-01-0 Cash-North Valley Bank School Passpo	-157.76	-2,265.29	1,232.87	1,075.11
	51-000-00-0000-8103-000-0000-00-0 Petty Cash	364.67	-22.30	1,027.70	1,392.37
	51-000-00-0000-8103-000-0000-51-0 Petty Cash-Office	200.00	.00	.00	200.00
	51-000-00-0000-8111-000-0000-01-0 Investment-ColoTrust	1,042,418.99	10,931.84	12,970.98	1,055,389.97
	51-000-00-0000-8141-000-0000-00-0 Due from State	-30.20	3,330.30	.00	-30.20
	51-000-00-0000-8141-000-0000-01-0 Due from Federal Gov't	-13,890.35	-12,360.04	172,784.67	158,894.32
	51-000-00-0000-8141-000-0000-02-0 Receivable From Fed Govt	.00	.00	.00	.00
	51-000-00-0000-8141-000-0000-03-0 Receivable-State of Colorado	.00	.00	.00	.00
	51-000-00-0000-8153-000-0000-01-0 Accounts Receivable	5,556.48	.00	-5,556.48	.00
	51-000-00-0000-8154-000-0000-01-0 Uncollected meal costs	.00	.00	.00	.00
	51-000-00-0000-8171-000-0000-04-0 Commodity Received from Federal Govt	.00	.00	.00	.00
	51-000-00-0000-8171-000-0000-05-0 Prior Years Inventory Adjustment	.00	.00	.00	.00
	51-000-00-0000-8231-000-0000-00-0 Building Improvements	54,857.62	.00	.00	54,857.62
	51-000-00-0000-8241-000-0000-00-0 Equipment over \$100	117,358.00	.00	10,539.00	127,897.00
	51-111-00-0000-8153-000-0000-00-0 BH Accounts Receivable	-1,131.50	.00	.00	-1,131.50
	51-111-00-0000-8171-000-0000-00-0 BH Inventory	.00	.00	.00	.00
	51-111-00-0000-8171-000-0000-01-0 BH Food Inventory	308.63	-675.78	1,453.20	1,761.83
	51-111-00-0000-8171-000-0000-02-0 BH Non Food Inventory	.00	250.21	465.75	465.75
	51-112-00-0000-8153-000-0000-00-0 CL Accounts Receivable	-172.50	.00	-100.00	-272.50
	51-112-00-0000-8171-000-0000-00-0 CL Inventory	.00	.00	.00	.00
	51-112-00-0000-8171-000-0000-01-0 CL Food Inventory	613.99	14.22	1,417.81	2,031.80
	51-112-00-0000-8171-000-0000-02-0 CL Non Food Inventory	.00	-43.50	130.07	130.07
	51-113-00-0000-8153-000-0000-00-0 MDW Accounts Receivable	-603.00	.00	.00	-603.00
	51-113-00-0000-8171-000-0000-00-0 MDW Inventory	.00	.00	.00	.00
	51-113-00-0000-8171-000-0000-01-0 MDW Food Inventory	336.68	3.89	1,623.11	1,959.79
	51-113-00-0000-8171-000-0000-02-0 MDW Non Food Inventory	.00	-3.35	26.62	26.62
	51-114-00-0000-8153-000-0000-00-0 MNT Accounts Receivable	-223.00	.00	.00	-223.00
	51-114-00-0000-8171-000-0000-00-0 MNT Inventory	.00	.00	.00	.00
	51-114-00-0000-8171-000-0000-01-0 MNT Food Inventory	936.10	-8.16	1,097.21	2,033.31
	51-114-00-0000-8171-000-0000-02-0 MNT Non Food Inventory	330.80	3.92	-218.98	111.82
	51-115-00-0000-8153-000-0000-00-0 VV Accounts Receivable	-1,106.00	.00	-14.00	-1,120.00
	51-115-00-0000-8171-000-0000-00-0 VV Inventory	.00	.00	.00	.00
	51-115-00-0000-8171-000-0000-01-0 VV Food Inventory	257.94	-906.37	314.70	572.64
	51-115-00-0000-8171-000-0000-02-0 VV Non Food Inventory	92.78	-106.83	72.49	165.27
	51-116-00-0000-8153-000-0000-00-0 WH Accounts Receivable	-64.50	.00	.00	-64.50
	51-116-00-0000-8171-000-0000-00-0 WH Inventory	.00	.00	.00	.00
	51-116-00-0000-8171-000-0000-01-0 WH Food Inventory	1,050.68	-2,310.91	-100.21	950.47

Period Ending 05/31/10

Balance Sheet Summary

FJBAS01A

Account Period 11

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 51	Nutrition Service Fund				
	51-116-00-0000-8171-000-0000-02-0 WH Non Food Inventory	42.72	-15.65	42.76	85.48
	51-181-00-0000-8153-000-0000-00-0 MELC Accounts Receivable	1,743.80	.00	-2,084.80	-341.00
	51-181-00-0000-8171-000-0000-00-0 MELC Inventory	.00	.00	.00	.00
	51-181-00-0000-8171-000-0000-01-0 MELC Food Inventory	838.83	585.80	370.62	1,209.45
	51-181-00-0000-8171-000-0000-02-0 MELC Non Food Inventory	60.01	198.71	223.34	283.35
	51-220-00-0000-8171-000-0000-00-0 JD Inventory	.00	.00	.00	.00
	51-220-00-0000-8171-000-0000-01-0 JD Food Inventory	.00	.00	.00	.00
	51-220-00-0000-8171-000-0000-02-0 JD Non Food Inventory	.00	.00	.00	.00
	51-221-00-0000-8171-000-0000-00-0 YK Inventory	.00	.00	.00	.00
	51-221-00-0000-8171-000-0000-01-0 YK Food Inventory	.00	.00	.00	.00
	51-221-00-0000-8171-000-0000-02-0 YK Non Food Inventory	.00	.00	.00	.00
	51-304-00-0000-8153-000-0000-00-0 Welby NT Accounts Receivable	-132.50	.00	.00	-132.50
	51-304-00-0000-8171-000-0000-00-0 Welby NT Inventory	.00	.00	.00	.00
	51-304-00-0000-8171-000-0000-01-0 Welby NT Food Inventory	826.03	277.15	348.71	1,174.74
	51-304-00-0000-8171-000-0000-02-0 Welby NT Non Food Inventory	.00	53.58	83.55	83.55
	51-331-00-0000-8153-000-0000-00-0 SKV Accounts Receivable	-649.00	.00	-15.00	-664.00
	51-331-00-0000-8171-000-0000-00-0 SKV Inventory	.00	.00	.00	.00
	51-331-00-0000-8171-000-0000-01-0 SKV Food Inventory	944.85	-1,557.27	173.90	1,118.75
	51-331-00-0000-8171-000-0000-02-0 SKV Non Food Inventory	73.43	52.26	151.48	224.91
	51-511-00-0000-8153-000-0000-00-0 York Intl Accounts Receivable	-1,407.00	.00	.00	-1,407.00
	51-511-00-0000-8171-000-0000-00-0 York Intl Inventory	-10.00	.00	.00	-10.00
	51-511-00-0000-8171-000-0000-01-0 York Intl Food Inventory	642.49	-490.11	1,406.14	2,048.63
	51-511-00-0000-8171-000-0000-02-0 York Intl Non Food Inventory	158.92	69.42	198.66	357.58
	51-512-00-0000-8153-000-0000-00-0 GLA Accounts Receivable	-73.00	.00	.00	-73.00
	51-512-00-0000-8171-000-0000-00-0 GLA Inventory	.00	.00	.00	.00
	51-512-00-0000-8171-000-0000-01-0 GLA Food Inventory	1,149.63	-82.83	416.60	1,566.23
	51-512-00-0000-8171-000-0000-02-0 GLA Non Food Inventory	27.04	467.26	483.51	510.55
	51-000-00-0000-8171-000-0000-01-0 Food Inventory	24,140.90	-9,657.94	38,285.49	62,426.39
	51-000-00-0000-8171-000-0000-02-0 Non Food Inventory	10,667.32	2,003.94	3,929.85	14,597.17
	51-000-00-0000-8232-000-0000-00-0 Accum Depreciation Bldg	-9,803.00	.00	.00	-9,803.00
	51-000-00-0000-8242-000-0000-00-0 Accum Depreciation Equip	-39,933.75	.00	.00	-39,933.75
	51-000-00-0000-8245-000-0000-00-0 Depreciation Expense	-.05	.00	.00	-.05
	51-305-00-0000-8153-000-0000-00-0 NVYAS Accounts Receivable	.00	.00	.00	.00
	51-800-00-0000-8153-000-0000-00-0 New America Accts Receivable	.00	.00	.00	.00
	51-000-00-0000-8132-000-0000-10-0 Due To/From General Fund	10,749.62	-5,838.66	-82,153.77	-71,404.15
	51-000-00-0000-8132-000-0000-22-0 Due To/From Government Grant	.00	.00	.00	.00
	Total Assets	1,357,256.55	63,200.56	427,418.68	1,784,675.23

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 51	Nutrition Service Fund				
	51-000-00-0000-7421-000-0000-00-0 Accounts Payable	3,818.15	.00	.00	3,818.15
	51-000-00-0000-7421-000-0000-01-0 Accounts Payable-Prior Yrs	74.65	.00	-74.65	.00
	51-000-00-0000-7401-000-0000-00-0 Advance from General Fund	.00	.00	.00	.00
	51-000-00-0000-7461-000-0000-01-0 Accrued Salaries and Benefits	99,463.37	.00	.00	99,463.37
	51-000-00-0000-7461-000-0000-03-0 Early Retirement-Current	.00	.00	.00	.00
	51-000-00-0000-7461-000-0000-04-0 Early Retirement-Non-current	.00	.00	.00	.00
	51-000-00-0000-7461-000-0000-05-0 Accrued Vacation	.00	.00	.00	.00
	51-000-00-0000-7481-000-0000-00-0 Deferred Commodity Revenue	-53.00	.00	.00	-53.00
	51-000-00-0000-7541-000-0000-02-0 Accrued Sick Leave	18,877.00	.00	.00	18,877.00
	51-111-00-0000-7481-000-0000-00-0 BH Deferred Revenue	-12,802.16	-1,657.31	-8,500.48	-21,302.64
	51-112-00-0000-7481-000-0000-00-0 CL Deferred Revenue	-1,603.46	-547.05	-3,466.57	-5,070.03
	51-113-00-0000-7481-000-0000-00-0 MDW Deferred Revenue	-1,922.71	-545.14	-4,844.17	-6,766.88
	51-114-00-0000-7481-000-0000-00-0 MNT Deferred Revenue	-1,715.73	-799.57	-2,747.30	-4,463.03
	51-115-00-0000-7481-000-0000-00-0 VV Deferred Revenue	438.58	-999.89	-4,408.74	-3,970.16
	51-116-00-0000-7481-000-0000-00-0 WH Deferred Revenue	-3,609.32	-471.33	-4,692.22	-8,301.54
	51-181-00-0000-7481-000-0000-00-0 MELC Deferred Revenue	-270.65	-1.39	-.55	-271.20
	51-304-00-0000-7481-000-0000-00-0 Welby NT Deferred Revenue	233.10	-144.95	-708.91	-475.81
	51-331-00-0000-7481-000-0000-00-0 SKV Deferred Revenue	-1,199.68	-2,544.90	-7,368.04	-8,567.72
	51-511-00-0000-7481-000-0000-00-0 York Intl Deferred Revenue	2,360.90	-1,054.56	-5,546.80	-3,185.90
	51-512-00-0000-7481-000-0000-00-0 GLA Deferred Revenue	-6,473.49	-335.33	-2,161.18	-8,634.67
	51-301-00-0000-7481-000-0000-00-0 Deferred Revenue	.00	1,488.01	4,516.21	4,516.21
	51-305-00-0000-7481-000-0000-00-0 NVYAS Deferred Revenue	.00	.00	.00	.00
	51-800-00-0000-7481-000-0000-00-0 New America Deferred Revenue	.00	.00	.00	.00
	Total Liabilities	95,615.55	-7,613.41	-40,003.40	55,612.15
	51-000-00-0000-6721-000-0000-01-0 Capital Contribution from Gen Fd	443,559.35	.00	.00	443,559.35
	51-000-00-0000-6721-000-0000-02-0 Capital Contribution from Cap Res Fd	125,326.97	.00	.00	125,326.97
	51-000-00-0000-6730-000-0000-00-0 Retained Earnings Appropriated	.00	.00	.00	.00
	51-000-00-0000-6730-000-0000-01-0 Budgeted Fund Balance	.00	.00	.00	.00
	51-000-00-0000-6740-000-0000-00-0 Unreserved fund balance	692,754.68	.00	.00	692,754.68
	Total Equity	1,261,641.00	.00	.00	1,261,641.00
	51-000-00-0000-6780-000-0000-00-0 Estimated Revenues	-2,156,775.00	.00	.00	-2,156,775.00
	51-000-00-0000-6781-000-0000-00-0 Revenue Control	.00	214,793.52	2,017,278.21	2,017,278.21
	51-000-00-0000-6782-000-0000-00-0 Appropriations	2,156,775.00	.00	.00	2,156,775.00
	51-000-00-0000-6783-000-0000-00-0 Expenditure Control	.00	-143,979.55	-1,549,856.13	-1,549,856.13
	51-000-00-0000-6784-000-0000-00-0 Encumbrance Control	.00	3,049.57	-2.35	-2.35

Balance Sheet Summary

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 51	Nutrition Service Fund				
	51-000-00-0000-6753-000-0000-00-0 Reserve for Encumbrances	.00	-3,049.57	2.35	2.35
	51000000000678500000000000 Encumbrance for Balance	.00	.00	.00	.00
	Total Controls	.00	70,813.97	467,422.08	467,422.08
	Total Equity and Control	1,261,641.00	70,813.97	467,422.08	1,729,063.08
	Total Liabilities and Equity	1,357,256.55	63,200.56	427,418.68	1,784,675.23
	*Fund is in Balance	.00			

Memo

TO: Board of Education
FROM: Charlotte Ciancio, Superintendent
DATE: June 14, 2010

Policy: Treatment of Staff (EL 4.2)
Report Type: Decision Making
SUBJECT: Administrative Assignments

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 Superintendent recommends the following administrative plan for the 2010-2011 school year:

Welby Montessori School	School Director	Rhonda Ronczka
Adventure Elementary	School Director	Erica Branscum
Explore Elementary	School Director	Kevin King
Achieve Academy	School Director	Chris Schor (effective 1/2011)
Clayton Partnership School	School Director	Sue Lin Toussaint
Meadow Community School	School Director	Lisa Marchi
	Asst. Director	Tara Shearer
Monterey Community School	School Director	Cyndee Little
Valley View	School Director	Eileen Harder
York International	School Director	Susan Gerhart
	Asst. Director	Laura Nelson
	Athletic Director	Bill Nelson
Global Leadership Academy	School Co-Director	Landus Boucher
	School Co-Director	Dave Sauer
	Asst. Director	Patrick Flores
Skyview Academy	School Director	John McKay
	Asst. Director	Billy Wright
Mapleton Expeditionary Learning	School Director	Kathryn Dieck
School of the Arts	Asst. Director	Dave Fulton
Mapleton Early College	School Director	Sarah Abramson
North Valley Young Adult School	School Director	Elaine Curcurio
Assistant Director, Student Support Services (.5)		Channing Puchino
Director, Assessment		Karla Kohman
Director, Business Services		Shae Martinez

Director, Information and Technology Services
Director, Learning Services
Director, Nutrition Services
Director, Operations
Director, Human Resources
Director, Special Education
Director, Transportation
Assistant Superintendent
Chief Operations Officer
Chief Human Resources Officer
Chief Communications Officer
Executive Director, Learning Services
Executive Director, Student Support Services

Curtis Lee
Susie Daniels
Joella Carron
Paul Frank
Karla Allenbach
Diane Blumenschein
Jennifer Hussey
Jackie Kapushion
Don Herman
Damon Brown
Whei Wong
Brenda Gifford
Mike Crawford

Memo

TO: Charlotte Ciancio, Superintendent
FROM: Jackie Kapushion, Assistant Superintendent
DATE: June 16, 2010

Policy: Communication and Support of the Board of Education (EL.4.8)
Report Type: Decision Preparation
SUBJECT: REVIEW OF INSTRUCTIONAL MATERIALS – High School 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 ensuring the Board officially adopts programs and curriculum for use in the school district upon recommendation of the superintendent.

Board Action: District administration is requesting the Board's review of EarthComm and Active Chemistry instructional materials. No decision is being requested at this time.

The Department of Learning Services requests the Board's review of:

- EarthComm: Earth System Science in the Community developed by the American Geological Institute
- Active Chemistry developed by the American Institute of Chemical Engineers

Both texts are published by It's About Time, 2007 edition.

These texts were chosen after reviewing several against our new State standards for science.

If approved, these texts, which include a teacher's resource book, assessment resources, student textbooks and lab kits, would be used to support 9th and 11th grade science instruction in all high schools across the district on a limited basis until funds become available for full implementation.

Following this evening's report to the Board, a set of materials will be put on public display for at least 30 days. Final approval will be requested at the August 10, 2010 Board meeting.

Memo

TO: Charlotte Ciancio, Superintendent
FROM: Jackie Kapushion, Assistant Superintendent
DATE: June 22, 2010

Policy: Communication and Support of the Board of Education (EL 4.8)
Report Type: Decision Preparation
SUBJECT: REVIEW OF INSTRUCTIONAL MATERIALS – HealthTeacher Curriculum

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 curriculum and programs for use in the school district upon recommendation of the superintendent.

Board Action: District administration is requesting the Board's review of a new health curriculum to be implemented during the 2010-2011 school year.

Report: The Department of Learning Services requests the Board's review of:

HealthTeacher. *HealthTeacher* is a comprehensive K-12 online health education curriculum. It would be used to support health instruction for students in all grade levels in all Mapleton schools.

HealthTeacher offers accessible, online lessons aligned with national health standards and customized to promote Colorado State standards for health education. The lessons make use of a variety of instructional strategies, including roleplays, cooperative learning activities, independent work, and classroom demonstrations.

This curriculum focuses on 10 health education content areas:

- Alcohol/Drug Prevention
- Anatomy
- Community and Environmental Health
- Injury Prevention
- Mental and Emotional Health
- Nutrition
- Personal and Consumer Health
- Physical Activity
- Family Health and Sexuality
- Tobacco Use Prevention

Through a partnership with The Children's Hospital, access to this curriculum would be provided at no cost to the district for the next five years.

With the Board's approval, the curriculum information will be put on public display, and final approval will be requested at the August 10, 2010 Board Meeting.

Memo

TO: Charlotte Ciancio, Superintendent
FROM: Shae Martinez, Director of Business Services
DATE: June 22, 2010

POLICY: Financial Planning & Budgeting (EL 4.4)
REPORT TYPE: Decision Preparation
SUBJECT: Budget Adoption FY 2011

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: District administration requests adoption of the proposed budget with the following adjustments: The reserves were reduced by \$505,026 in order to facilitate the change in administrator sick-leave payout policy and the re-addition of 1 FTE at each high school site. The new reserve amount of \$5,088,607, the addition of \$280,000 in central support, and the addition of \$225,026 in teacher salaries/benefits will be reflected in the adopted budget book.

The Board of Education of each school district shall adopt an appropriation resolution at the time it adopts the budget. The appropriation resolution shall specify the amount of money appropriated to each fund; except that the operating reserve authorized by section 22-44-106 (2) shall not be subject to appropriation for the fiscal year covered by the budget, and except that the appropriation resolution may, by reference, incorporate the budget as adopted by the board of education for the current fiscal year.

The amounts appropriated to a fund shall not exceed the amount thereof as specified in the adopted budget. (1C.R.S. 22-44-107).

General Fund	\$48,247,953
CPP Preschool/Kindergarten	1,435,829
Governmental Grants Fund	3,227,760
Capital Reserve Fund	3,205,320
Insurance Reserve Fund	577,550
Bond Redemption Fund	3,209,240
Food Service Fund	2,125,328
Total FY 2011 Budget Appropriation	\$62,028,980

Be it resolved by the Board of Education of Mapleton Public Schools in Adams County, Colorado, that the amounts shown in the schedule above be appropriated to each fund as specified in the "Adopted Budget" for the ensuing fiscal year beginning July 1, 2010 and ending June 30, 2011.

Signature, Board President (1C.R.S. 22-44-110(4)) Date of Budget Adoption

Memo

TO: Charlotte Ciancio, Superintendent
FROM: Shae Martinez, Director of Business Services
DATE: June 22, 2010

POLICY: Financial Planning & Budgeting (EL 4.4)
REPORT TYPE: Decision Preparation
SUBJECT: Use of Fund Balance Report

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 observe all fiscal rules and regulations set out by the Colorado Department of Education and Colorado Revised Statute.

Decision Requested: District administration requests Board approval for use of fund balance as set forth in this document.

Colorado state law states: "If any portion of the beginning fund balance is used to cover expenditures, interfund transfers, or reserves, a specific resolution must be adopted by the local board of education authorizing the use of that portion of the beginning fund balance in the school district's budget. The resolution shall specify at a minimum:

- The amount of the beginning fund balance to be spent under the budget.
- The purpose for which the expenditure is needed.
- The district's plan to ensure the use of beginning fund balance will not lead to an ongoing deficit.

General Funds: The projected beginning fund balance for the General Funds is \$5,642,031. The majority of this fund balance is used to fund reserves in the General Fund, CPP Fund, and Insurance Reserve Fund (\$5,326,709). The remaining fund balance (\$315,322) is distributed throughout the district budget to fund line items in which the actual yearly cost is not certain (utilities, substitute teacher salary/benefits, audit adjustments, maintenance supplies/materials, etc.)

Capital Reserve Fund: The projected beginning fund balance for the Capital Reserve Fund is \$750,000. All of this fund balance is used to fund reserves.

Bond Redemption Fund: There is no plan to spend any Bond Redemption Fund balance under the current district budget. All of the fund balance is currently used to fund reserves.

Food Service Fund: There is no plan to spend any Food Service Fund balance under the current district budget. All of the fund balance is currently used to fund reserves.

Memo

TO: Charlotte Ciancio, Superintendent
FROM: Jackie Kapushion, Assistant Superintendent
DATE: June 14, 2010

POLICY: Communication and Support to the Board (EL 4.8)
REPORT TYPE: Decision
SUBJECT: New America Charter School Contract

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

Policy Interpretation: This policy is interpreted as requesting district administration to seek Board approval for any contracts with the District.

Decision Requested: District administration is requesting the Board's approval in entering into a contract with The New America School.

Report: After input from the Mapleton District Accountability and Advisory Committee (DAAC) and recommendation from district administration, the Board approved The New America School charter application at its December 8, 2009 meeting. At that meeting, a PowerPoint presentation was given with information about the school, as well as a report from the DAAC and district administration regarding the strengths and weaknesses of the charter application.

This evening, a contract between the district and The New America School is being presented for approval. As with the application, the New America contract has been reviewed extensively by the Superintendent, district administration and Mapleton's attorney.

Following a motion by the Board of Education, I would be happy to answer any questions regarding the New America School charter contract.