



## 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  
Vic Domenico  
Craig Emmert  
Norma Frank  
Ray Garcia*

## SUPERINTENDENT

*Charlotte Ciancio*

# Mapleton Public Schools Board of Education

Regular Meeting  
Administration Building

December 8, 2009  
6:00 p.m.

1. Call to Order
2. Roll Call
3. Pledge of Allegiance
4. Approval of Agenda
5. Board Business
  - 5.1 Certification of Election Results
6. What's Right in Mapleton
7. Public Participation
8. Approval of Board Meeting Minutes
  - 8.1 November 24, 2009, Regular Board Meeting
  - 8.2 December 4, 2009, Special Board Meeting
9. Report of the Secretary
10. Consent Agenda
  - 10.1 Personnel Action, Policy EL 4.2 – Ms. Kane
  - 10.2 Finance Report for November, 2009, Policy EL 4.3 – Ms. Martinez
  - 10.3 Addendum to Superintendent's Contract, Policy BSR 2.5 – Ms. Ciancio
11. Public Hearing
  - 11.1 New America Charter School Proposal, Policy EL 4.8 – Mrs. Kapushion
  - 11.2 DAAC Comment on New America School, Policy EL 4.8 – Mr. Brown
  - 11.3 District Admin. Review of Charter School, Policy EL 4.8 – Mrs. Kapushion
12. Focus: Communication
  - 12.1 2009 Audit Presentation, Policy EL 4.4 – Ms. Martinez
  - 12.2 Mill Levy Certification, Policy EL 4.4 – Mr. Herman
  - 12.3 Authorization for Interfund Borrowing, Policy EL 4.4 – Mr. Herman
13. Focus: Community Involvement
  - 13.1 Quarterly DAAC Update, Policy EL 4.8 – Mr. Brown
14. Discussion of Next Agenda
15. Superintendent's Comments
16. Board Committee Update
17. School Board Remarks
18. Next Meeting Notification – Tuesday, January 26, 2010
19. Adjournment

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

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

**BOARD OF EDUCATION  
Mapleton Public Schools  
December 7, 2009**

**CERTIFICATION OF ELECTION RESULTS**

WHEREAS, the Board of Education of the Mapleton Public Schools, Adams County, has examined the results of the official returns of the votes cast in the regular biennial school election held November 3, 2009.

NOW, THEREFORE, BE IT RESOLVED that the Board of Education does hereby certify that the votes received for each candidate are as follows:

	<u>DIRECTOR AT LARGE</u>
Norma Frank	2197 votes (35.62%)
	<u>DIRECTOR AT LARGE</u>
Raymond Garcia	2010 votes (32.59%)
	<u>DIRECTOR AT LARGE</u>
Craig H. Emmert	1961 votes (31.79%)

BE IT FURTHER RESOLVED that the Board of Education does hereby certify the election of the following persons as Directors of the Board of Education of Mapleton Public Schools to serve for terms as indicated commencing upon the taking of the Oath of Office:

Director at Large	Norma Frank	4 years
Director at Large	Raymond Garcia	4 years
Director at Large	Craig H. Emmert	4 years

BE IT FURTHER RESOLVED that the Secretary to the Board of Education is directed to deliver a Certificate of Election to each candidate duly elected, and to forward a copy of each Certificate to the Colorado Department of Education.

MAPLETON PUBLIC SCHOOLS

\_\_\_\_\_  
President, Board of Education

ATTEST:

\_\_\_\_\_  
Treasurer, Board of Education

**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, November 24, 2009, 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 Ms. Croisant, seconded by Mr. Domenico, 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 BOARD BUSINESS**

**5.1 Oath of Office**

Judge Melonakis administered the oath of office to the newly re-elected board members. Ms. Croisant presented the Certificates of Election to Mrs. Norma Frank and Mr. Ray Garcia.

**5.2 Election of Board Officers**

**MOTION:** By Ms. Croisant, seconded by Mr. Domenico, to keep the same slate of officers: Norma Frank as President, Cindy Croisant, as Vice-President, Ray Garcia as secretary, Craig Emmert as Treasurer, and Vic Domenico as Assistant Secretary/Treasurer, and their offices shall commence on November 24, 2009.

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

ABSENT: Mr. Emmert

Motion carried 4-0

**5.3 Resolution to Authorize Use of Facsimile Signatures**

**MOTION:** By Ms. Croisant, seconded by Mr. Domenico, to approve the resolution authorizing the consent to use facsimile signatures of the Directors of the Board of Education.

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

ABSENT: Mr. Emmert

Motion carried 4-0

**6.0 WHAT'S RIGHT IN MAPLETON**

Mr. Herman shared the results of the November 2009 election. The official count for 3A: 1875-yes, 1866-no; 3B: 1813-yes, 1865-no. A recount will be certified by December 3 for 3A because of the closeness of the vote. Our spread is 9 votes right now on 3A so we are pretty confident it will hold. Mr. Herman spent two days with the canvassing board looking at what happens to a ballot from the time it is turned in. There is very little margin for error.

**7.0 PUBLIC PARTICIPATION**

None

**8.0 APPROVAL OF MINUTES**

**MOTION:** By Mr. Domenico, seconded by Mr. Garcia, to approve the minutes of the October 27, 2009, Board meeting.

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

ABSENT: Mr. Emmert

Motion carried 4-0

**9.0 REPORT OF THE SECRETARY**

None.

**10.0 CONSENT AGENDA**

**MOTION:** By Ms. Croisant, seconded by Mr. Domenico, to approve Agenda items as stated on the Board Agenda dated November 24, 2009: 10.1 Personnel Action; and 10.2 Finance Report for October, 2009.

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

ABSENT: Mr. Emmert

Motion carried 4-0

**11.0 FOCUS: COMMUNICATION**

**11.1 Draft Audit Report**

Mrs. Martinez said that the District's independent auditor, Bondi & Co., LLC, is preparing the draft audit for review by the Board of Education. The audit report will be delivered to the Board of Education members on or before November 30, 2009. A formal presentation of the audit findings will be presented at the next regularly scheduled Board meeting on December 8, 2009.

**11.2 Skyview Site Quit Claim and Warranty Deed**

Mr. Herman said that in 2002, the District investigated the purchase of a strip of land immediately behind the Western Convenience store at 88<sup>th</sup> and York streets. During a title search, it was found that a driveway used by Western Convenience had been granted an access easement in 1986. This driveway extended significantly into the parcel, making it less-than-ideal for future District use. However, after negotiations with the landowners and Western Convenience representatives, a plan was worked out. If the District, as new owner, agreed to create a new driveway further to the south, and deed a small portion of the parcel to them outright, Western Convenience would agree to abandon their easement altogether. With this signed agreement in place, the District proceeded with the land purchase.

After coordinating with the City of Thornton and their landscaping project along York Street, a new driveway was completed this past summer. Western Convenience is happy with the new arrangement and has signed the final Quit Claim and Warranty Deed forms prepared

by our attorney, Caplan and Earnest. Should the Board approve the final agreement; the signed forms will be exchanged for completed signatures.

**MOTION:** By Ms. Croisant, seconded by Mr. Garcia, to approve the Quit Claim and Warranty Deed forms for the Skyview site as presented.

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

ABSENT: Mr. Emmert

Motion carried 4-0

### 11.3 Science Fair Update

Mrs. Allenbach reported on the results of the recent District Science Fair. Approximately 300 students participated at building level science fairs held during the first week of November to qualify for the District level fair on November 11<sup>th</sup>.

### 11.4 Teacher Attendance

Ms. Kane reported on the attendance patterns through comparison data from August 15 through October 15 for school years 2007-08, 2008-09, and 2009-10.

	<u>2007-2008</u>	<u>2008-2009</u>	<u>2009-2010</u>
Sick Days	223	179	387
Personal Days	182	136	162
Professional Days	276	211	322
Mondays	191	160	177
Fridays	203	205	199
Half Days	153	161	151
Jury Duty	4	8	8
Worker's Compensation	13	0	0
Bereavement	18	5	28

### 11.5 School Accreditation Summary

Mrs. Kapushion reported on the process used for accrediting school districts by the state. Each Mapleton school is also reviewed against a similar set of performance indicators and calculated using a weighted formula. Schools' final accreditation ratings are determined by the percentage of total possible accreditation points they earn.

The table below lists all Mapleton schools and their 2009 Accreditation Ratings:

<u>School</u>	<u>2009 Rating</u>
Achieve	Accredited with Concerns
Adventure	Accredited with Distinction
Clayton	Accredited with Concerns
Enrichment	Accredited
Explore	Accredited
Global Leadership	Accredited with Concerns
Highland Montessori	Accredited with Concerns
Mapleton Early College	Accredited with Concerns

MELC	Accredited with Distinction
MESA	Accredited
Meadow	Accredited with Notice
Monterey	Accredited
Skyview Academy	Accredited with Concerns
Valley View	Accredited
Welby New Technology	Accredited with Notice
York International	Accredited with Distinction

*A detailed copy of Mrs. Kapushion's report is included with these minutes.*

#### 11.6 Adequate Yearly Progress/Annual Measureable Achievement Objectives

Mrs. Kapushion presented a report explaining the different systems of accountability, summarized current district and/or school status with respect to these different accountability systems, and outlined implications associated with these different accountability systems. This report included: Annual Yearly Progress (AYP) and Annual Measureable Achievement Objectives (AMAO). *A detailed copy of Mrs. Kapushion's report is included with these minutes.*

### 12.0 DISCUSSION OF NEXT AGENDA

Mrs. Frank said that on the next agenda we have the 2009 Audit Report, the New America Charter School application, and Quarterly DAAC Update.

### 13.0 SUPERINTENDENT'S COMMENTS

Ms. Ciancio said that our virtual campaign has yielded just over \$10,000 which is a long way from \$4.4 million. We are looking forward to our work together next week at the CASB Conference in Colorado Springs. Finally as we enter into this holiday season, thank you to the Board. We are blessed to have a Board that supports the work.

### 14.0 BOARD COMMITTEE UPDATE

Mr. Garcia reported on the Mapleton Education Foundation. The Gala was a great event which is a lot of work. They rose close to \$80,000 with the employee pool included. It is rewarding to see that the money goes into scholarships. Thanks to the staff and community for their support of these events.

### 15.0 SCHOOL BOARD REMARKS

Mrs. Frank said she can't say how disappointed she was with the results of the bond election. We have to pick ourselves up, dust ourselves off, and start all over again. She is extremely happy to be here for another four years to accomplish our goals. She personally thanked the Board and staff for their effort on the election. We will keep trying.

### 16.0 NEXT MEETING NOTIFICATION

The next Board meeting is scheduled at 6:00 p.m. on Tuesday, December 8, 2009, at the Administration Building.

### 17.0 ADJOURNMENT

The Board motioned to adjourn at 6:13 p.m.

---

Norma Frank, Board President

---

Ray Garcia, Board Secretary

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

**1.0 CALL TO ORDER**

President Norma Frank called the special meeting of the Board of Education – Mapleton Public Schools to order at 2:05 p.m. on Friday, December 4, 2009, at the Broadmoor Hotel, Colorado Springs, Colorado.

**2.0 ROLL CALL**

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

**3.0 BOARD BUSINESS**

**3.1 Oath of Office**

Mrs. Frank administered the oath of office to Craig Emmert, re-elected board member, as he was absent for the November Board meeting. Mr. Emmert was presented with the Certificate of Election.

**4.0 NEXT MEETING NOTIFICATION**

The next regular Board meeting is scheduled at 6:00 p.m. on Tuesday, December 8, 2009, at the Administration Building.

**5.0 ADJOURNMENT**

The Board adjourned at 2:15 p.m

---

Norma Frank, Board President

---

Ray Garcia, Board Secretary

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



# *Memo*

---

TO: Charlotte Ciano, Superintendent  
FROM: Jamie Kane, Executive Director of Professional Services  
DATE: December 3, 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 December 8, 2009.

## **CLASSIFIED STAFF**

### **NEW EMPLOYEES**

<b><u>NEW EMPLOYEES</u></b>	<b><u>POSITION/FACILITY</u></b>	<b><u>EFFECTIVE DATE</u></b>	<b><u>REASON</u></b>
Everest, Michael	Grant Accountant/Special Services	11/30/2009	New Hire
Soto Oaxaca, Wens.	Substitute Custodian/District Wide	11/19/2009	New Hire

### **RESIGNATIONS/TERM.**

<b><u>RESIGNATIONS/TERM.</u></b>	<b><u>POSITION/FACILITY</u></b>	<b><u>EFFECTIVE DATE</u></b>	<b><u>REASON</u></b>
Bahr, Hayley	Nutrition Serv. Asst./Global Leadership	11/20/2009	Resignation
Tone'y-Nikiema, Rosalind	Bus Driver/Transportation Department	12/01/2009	Dismissal

### **CLASSIFIED REQUESTS**

NO REQUESTS AT THIS TIME

## **CERTIFIED STAFF**

### **NEW EMPLOYEES**

<b><u>NEW EMPLOYEES</u></b>	<b><u>POSITION/FACILITY</u></b>	<b><u>EFFECTIVE DATE</u></b>	<b><u>REASON</u></b>
Hart, Sara	Kindergarten/Adventure/Enrichment	1/06/2010	New Hire

### **RESIGNATIONS/TERM.**

<b><u>RESIGNATIONS/TERM.</u></b>	<b><u>POSITION/FACILITY</u></b>	<b><u>EFFECTIVE DATE</u></b>	<b><u>REASON</u></b>
Jones, Jennifer	4th/5th Grade/Clayton	12/30/2009	Resignation

### **CERTIFIED REQUESTS**

NO REQUESTS AT THIS TIME

### **SUBSTITUTE TEACHERS**

#### **ADDITIONS**

England, Eric

#### **DELETIONS**

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

**GENERAL FUND**

	Period* <u>Nov 1-Nov 31</u>	Year to Date** <u>2009-2010</u>	Budget*** <u>2009-2010</u>
<b>REVENUES</b>			
Total Local Revenue	139,517	924,076	14,785,395
Total Intermediate Revenue	0	2,350	0
Total County Revenue	0	0	0
Total State Revenue	2,045,964	11,391,670	27,578,205
Total Federal Revenue	0	0	0
Total Loan Revenue	0	2,525,000	(1,139,600)
Total General Fund Revenue	<u>2,185,481</u>	<u>14,843,096</u>	<u>41,224,000</u>
<b>EXPENDITURES</b>			
Total Salaries	2,490,031	11,581,552	28,467,010
Total Benefits	630,962	2,833,227	7,087,036
Total Purchased Professional Services	92,058	484,112	1,689,964
Total Purchased Property Services	53,102	476,481	936,294
Total Other Purchased Services	107,864	291,028	1,250,710
Supplies & Materials	252,869	1,158,229	3,033,574
Property	15,099	55,937	103,740
Other Objects	1,783	20,619	4,572,298
Other Uses of Funds	0	32,500	27,500
Other	0	10,750	10,750
Total General Fund Expenditures	<u>3,643,768</u>	<u>16,944,435</u>	<u>47,178,875</u>
Beginning Fund Balance		9,143,729	
Fund Balance Year to Date		7,139,030	

\* Revenue and Expenditures for the month.

\*\*Revenue and Expenditures from July 1, 2009

\*\*\* Based on Original FY10 Budget

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

**GENERAL FUND**

	Percent of 2009-2010	Prior Year to Date 2008-2009	Percent of 2008-2009
<b>REVENUES</b>			
Total Local Revenue	6.25%	145,468	0.99%
Total Intermediate Revenue	0.00%	0	0.00%
Total County Revenue	0.00%	0	0.00%
Total State Revenue	41.31%	11,380,643	43.82%
Total Federal Revenue	0.00%	0	0.00%
Total Loan Revenue		2,020,000	-186.84%
Total General Fund Revenue	<u>36.01%</u>	<u>13,546,111</u>	<u>34.24%</u>
<b>EXPENDITURES</b>			
Total Salaries	40.68%	11,106,524	40.51%
Total Benefits	39.98%	2,575,182	39.97%
Total Purchased Professional Services	28.65%	575,295	32.76%
Total Purchased Property Services	50.89%	561,355	57.56%
Total Other Purchased Services	23.27%	342,383	26.35%
Supplies & Materials	38.18%	950,228	32.03%
Property	53.92%	57,157	53.79%
Other Objects	0.45%	25,034	0.86%
Other Uses of Funds	118.18%	27,500	100.00%
Other	100.00%	0	
Total General Fund Expenditures	<u>35.92%</u>	<u>16,220,658</u>	<u>36.95%</u>

\* Revenue and Expenditures for the month.

\*\* Revenue and Expenditures from July 1, 2009

\*\*\* Budgeted Revenue and Expenditures for Fiscal Year 2010

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

**OTHER FUNDS**

	Period* <u>Nov 1-Nov 31</u>	Year to Date** <u>2009-2010</u>	Budget*** <u>2009-2010</u>
<b>REVENUES</b>			
CPP/Preschool Fund	0	0	1,308,895
Governmental Grants Fund	360,105	1,566,032	1,673,385
Capital Reserve Fund	29,287	857,827	3,161,400
Insurance Reserve Fund	0	461,919	474,350
Bond Redemption Fund	7,534	179,302	1,718,075
Food Service Fund	192,187	777,670	2,156,775
 Total Revenue, Other Funds	 <u>589,113</u>	 <u>3,842,750</u>	 <u>10,492,880</u>
<b>EXPENDITURES</b>			
CPP/Preschool Fund	94,885	507,411	1,386,716
Governmental Grants Fund	372,332	1,686,557	2,468,566
Capital Reserve Fund	375,041	966,370	3,530,800
Insurance Reserve Fund	4,145	432,384	497,140
Bond Redemption Fund	250	750	2,956,175
Food Service Fund	189,740	696,142	2,156,775
 Total Expenditures, Other Funds	 <u>1,036,393</u>	 <u>4,289,615</u>	 <u>12,996,172</u>

\* Revenue and Expenditures for the month.

\*\*Revenue and Expenditures from July 1, 2009

\*\*\* Budgeted Revenue and Expenditures for Fiscal Year 2010

**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>
<b>REVENUES</b>			
CPP/Preschool Fund	0.00%	0	0.00%
Governmental Grants Fund	93.58%	788,551	18.14%
Capital Reserve Fund	27.13%	625,954	25.16%
Insurance Reserve Fund	97.38%	445,420	93.90%
Bond Redemption Fund	10.44%	45,980	2.60%
Food Service Fund	36.06%	750,953	39.23%
 Total Revenue, Other Funds	 <u>36.62%</u>	 <u>2,656,858</u>	 <u>21.74%</u>
<b>EXPENDITURES</b>			
CPP/Preschool Fund	36.59%	476,263	36.74%
Governmental Grants Fund	68.32%	1,165,713	26.81%
Capital Reserve Fund	27.37%	737,095	25.22%
Insurance Reserve Fund	86.97%	426,618	84.79%
Bond Redemption Fund	0.03%	500	0.02%
Food Service Fund	32.28%	641,193	33.50%
 Total General Fund Expenditures	 <u>33.01%</u>	 <u>3,447,382</u>	 <u>24.72%</u>

\* Revenue and Expenditures for the month.

\*\* Revenue and Expenditures from July 1, 2009

\*\*\* Budgeted Revenue and Expenditures for Fiscal Year 2010

Period Ending 11/30/09

## Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 10</b>	<b>GENERAL FUND</b>				
	10-000-00-0000-8101-000-0000-00-0 Cash-US Bank	5,818,807.65	-1,631,152.09	-103,929.44	5,714,878.21
	10-000-00-0000-8101-000-0000-02-0 Cash-North Valley Bank	100,411.94	.00	450,514.43	550,926.37
	10-000-00-0000-8101-000-0000-03-0 Payroll Acct-US Bank	-149,347.89	-1,798,376.06	-3,452,155.26	-3,601,503.15
	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	2,202,601.60	683,908.09	1,586,484.18
	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

Period Ending 11/30/09

## Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 10</b>	<b>GENERAL FUND</b>				
	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	200.00	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	47.90	23,321.88	84,272.29
	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	-.02	2,601.72	2,601.72
	10-000-00-0000-8132-000-0000-19-0 Due To/From C.P.P. Fund	45.00	-43,353.95	44,211.76	44,256.76
	10-000-00-0000-8132-000-0000-22-0 Due To/From Gov't Grants Fund	157,777.83	-140,778.63	410,305.99	568,083.82
	10-000-00-0000-8132-000-0000-31-0 Due To/From Bond Redemption Fund	123,415.00	.00	.00	123,415.00
	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	7,769.66	79,227.02	68,477.02
	<b>Total Assets</b>	<b>9,143,728.98</b>	<b>-1,403,041.59</b>	<b>-2,004,699.15</b>	<b>7,139,029.83</b>



Period Ending 11/30/09

## Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 10</b>	<b>GENERAL FUND</b>				
	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	.00	.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	-366.26	-1,941.38	-1,941.38
	10-000-00-0000-7471-000-0000-01-0 Payable-PERA	.00	.01	-816.84	-816.84
	10-000-00-0000-7471-000-0000-02-0 Payable-Federal Tax W/H	.00	.00	.00	.00
	10-000-00-0000-7471-000-0000-03-0 Payable-State Tax W/H	.00	.00	.00	.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	-2,674.58	-13,564.27	-13,564.27
	10-000-00-0000-7471-000-0000-06-0 Payable-Disab Adm/Class	.00	.00	5.90	5.90
	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	.00	5.80	5.80
	10-000-00-0000-7471-000-0000-13-0 Payable-Tax Sheltered Annuities	.00	-342.00	-342.00	-342.00
	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	.00	.00
	10-000-00-0000-7471-000-0000-16-0 Payable-CCSEA	.00	.00	.00	.00
	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	581.10	2,031.22	2,031.22
	10-000-00-0000-7471-000-0000-23-0 Payable-Dental	.00	-6,233.98	-41,041.29	-41,041.29
	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	.00	.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
	<b>Total Liabilities</b>	<b>4,823,983.55</b>	<b>-9,035.71</b>	<b>-224,763.57</b>	<b>4,599,219.98</b>

Period Ending 11/30/09

## Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 10</b>	<b>GENERAL FUND</b>				
	10-000-00-0000-6760-000-0000-00-0 Reserved fund balance	-4,014,685.00	-1,116,491.00	-73,689.88	-4,088,374.88
	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	321,403.35	321,403.35
	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
	<b>Total Equity</b>	<b>-1,561,439.57</b>	<b>-1,052,210.33</b>	<b>247,713.47</b>	<b>-1,313,726.10</b>
	10-000-00-0000-6780-000-0000-00-0 Estimated Revenues	-40,181,000.00	.00	-1,043,000.00	-41,224,000.00
	10-000-00-0000-6781-000-0000-00-0 Revenue Control	.00	2,185,480.95	14,843,096.40	14,843,096.40
	10-000-00-0000-6782-000-0000-00-0 Appropriations	46,062,185.00	1,116,491.00	1,116,689.88	47,178,874.88
	10-000-00-0000-6783-000-0000-00-0 Expenditure Control	.00	-3,643,767.50	-16,944,435.33	-16,944,435.33
	10-000-00-0000-6784-000-0000-00-0 Encumbrance Control	.00	118,374.22	-499,860.96	-499,860.96
	10-000-00-0000-6753-000-0000-00-0 Reserve for Encumbrances	.00	-118,374.22	499,860.96	499,860.96
	<b>Total Controls</b>	<b>5,881,185.00</b>	<b>-341,795.55</b>	<b>-2,027,649.05</b>	<b>3,853,535.95</b>
	<b>Total Equity and Control</b>	<b>4,319,745.43</b>	<b>-1,394,005.88</b>	<b>-1,779,935.58</b>	<b>2,539,809.85</b>
	<b>Total Liabilities and Equity</b>	<b>9,143,728.98</b>	<b>-1,403,041.59</b>	<b>-2,004,699.15</b>	<b>7,139,029.83</b>
	*Fund is in Balance	.00			

Report Date 12/04/09 09:10 AM

Mapleton Public Schools

Page No 5

Period Ending 11/30/09

Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 18</b>	<b>INSURANCE RESERVE FUND</b>				
	18-000-00-0000-8101-000-0000-00-0 Cash-North Valley Bank	4,822.22	-1,543.03	16,975.40	21,797.62
	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	-2,601.60	14,822.02	15,766.39
	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	.02	-2,601.72	-2,601.72
	18-000-00-0000-8132-000-0000-43-0 Due To/From Cap Res Fund	.00	.00	.00	.00
	<b>Total Assets</b>	<b>5,766.59</b>	<b>-4,144.61</b>	<b>29,195.70</b>	<b>34,962.29</b>

Period Ending 11/30/09

## Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 18</b>	<b>INSURANCE RESERVE FUND</b>				
	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
	<b>Total Liabilities</b>	<b>339.45</b>	<b>.00</b>	<b>-339.45</b>	<b>.00</b>
	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
	<b>Total Equity</b>	<b>-17,362.86</b>	<b>.00</b>	<b>.00</b>	<b>-17,362.86</b>
	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	461,919.45	461,919.45
	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	-4,144.61	-432,384.30	-432,384.30
	18-000-00-0000-6784-000-0000-00-0 Encumbrance Control	.00	1,543.03	-5,954.19	-5,954.19
	18-000-00-0000-6753-000-0000-00-0 Reserve for Encumbrances	.00	-1,543.03	5,954.19	5,954.19
	<b>Total Controls</b>	<b>22,790.00</b>	<b>-4,144.61</b>	<b>29,535.15</b>	<b>52,325.15</b>
	<b>Total Equity and Control</b>	<b>5,427.14</b>	<b>-4,144.61</b>	<b>29,535.15</b>	<b>34,962.29</b>
	<b>Total Liabilities and Equity</b>	<b>5,766.59</b>	<b>-4,144.61</b>	<b>29,195.70</b>	<b>34,962.29</b>
	*Fund is in Balance	.00			

Report Date 12/04/09 09:10 AM

Mapleton Public Schools

Page No 7

Period Ending 11/30/09

Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 19	C.P.P.				
	19-000-00-0000-8101-000-0000-03-0 Cash-CPP	151,501.01	-138,238.63	-454,699.29	-303,198.28
	19-000-00-0000-8132-000-0000-10-0 Due To/From General Fund	-45.00	43,353.95	-44,211.86	-44,256.86
	19-000-00-0000-8132-000-0000-22-0 Due To/From Gov't Grant Fund	1,552.70	.00	-8,500.04	-6,947.34
	Total Assets	153,008.71	-94,884.68	-507,411.19	-354,402.48

Period Ending 11/30/09

Account Period 05

## Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 19</b>	<b>C.P.P.</b>				
	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
	<b>Total Liabilities</b>	<b>176,954.48</b>	<b>.00</b>	<b>.00</b>	<b>176,954.48</b>
	19-000-00-0000-6760-000-0000-00-0 Reserved fund balance	-78,020.00	.00	198.88	-77,821.12
	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
	<b>Total Equity</b>	<b>-101,965.77</b>	<b>.00</b>	<b>198.88</b>	<b>-101,766.89</b>
	19-000-00-0000-6780-000-0000-00-0 Estimated Revenues	-1,308,895.00	.00	.00	-1,308,895.00
	19-000-00-0000-6781-000-0000-00-0 Revenue Control	.00	.00	.00	.00
	19-000-00-0000-6782-000-0000-00-0 Appropriations	1,386,915.00	.00	-198.88	1,386,716.12
	19-000-00-0000-6783-000-0000-00-0 Expenditure Control	.00	-94,884.68	-507,411.19	-507,411.19
	19-000-00-0000-6784-000-0000-00-0 Encumbrance Control	.00	-436.95	-3,066.80	-3,066.80
	19-000-00-0000-6753-000-0000-00-0 Reserve for Encumbrances	.00	436.95	3,066.80	3,066.80
	<b>Total Controls</b>	<b>78,020.00</b>	<b>-94,884.68</b>	<b>-507,610.07</b>	<b>-429,590.07</b>
	<b>Total Equity and Control</b>	<b>-23,945.77</b>	<b>-94,884.68</b>	<b>-507,411.19</b>	<b>-531,356.96</b>
	<b>Total Liabilities and Equity</b>	<b>153,008.71</b>	<b>-94,884.68</b>	<b>-507,411.19</b>	<b>-354,402.48</b>
	*Fund is in Balance	.00			

Period Ending 11/30/09

## Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 22</b>	<b>Governmentl Designated-Purpose Grant Fd</b>				
	22-000-00-0000-8101-000-0000-00-0 Cash-North Valley Bank	5,236.19	96,993.74	405,226.99	410,463.18
	22-000-00-0000-8111-000-0000-01-0 Investment-ColoTrust	3,176.45	-250,000.00	-348,972.64	-345,796.19
	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	.00	14,156.00
	22-183-00-0000-8142-000-0183-01-0 Accounts Receivable School Ready	3,447.00	.00	.00	3,447.00
	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	.00	4,217.00
	22-245-00-0000-8142-000-7076-01-0 Accounts Receivable NSF2	1,948.00	.00	.00	1,948.00
	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	.00	.00	574,056.00
	22-553-00-0000-8142-000-4186-01-0 Accounts Receivable Title IV	5,657.00	.00	.00	5,657.00
	22-560-00-0000-8142-000-4365-01-0 Accounts Receivable Title III	40,422.00	.00	.00	40,422.00
	22-561-00-0000-8142-000-4318-01-0 Accounts Receivable Title IID	5,204.00	.00	.00	5,204.00
	22-562-00-0000-8142-000-7365-01-0 Accounts Receivable Title III	17,772.00	.00	.00	17,772.00
	22-577-00-0000-8142-000-4010-01-0 Accounts Receivable Title I	247,398.00	.00	.00	247,398.00
	22-578-00-0000-8142-000-4011-01-0 Accounts Receivable Title I Part C	8,310.00	.00	.00	8,310.00
	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	.00	71,623.00
	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	.00	2,986.00
	22-586-00-0000-8141-000-0342-01-0 Accounts Receivable Rose	19,395.00	.00	.00	19,395.00
	22-586-00-0000-8142-000-0342-01-0 Accounts Receivable Rose	.00	.00	.00	.00
	22-000-00-0000-8132-000-0000-10-0 Due To/From General Fund	-157,777.83	140,778.63	-409,630.18	-567,408.01
	22-000-00-0000-8132-000-0000-19-0 Due To/From C P P Fund	-1,552.70	.00	8,500.04	6,947.34
	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
	<b>Total Assets</b>	<b>865,673.11</b>	<b>-12,227.63</b>	<b>-344,875.79</b>	<b>520,797.32</b>

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



Period Ending 11/30/09

## Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 22</b>	<b>Governmentl Designated-Purpose Grant Fd</b>				
	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
	<b>Total Liabilities</b>	<b>571,409.14</b>	<b>.00</b>	<b>-224,350.25</b>	<b>347,058.89</b>
	22-000-00-0000-6760-000-0000-00-0 Reserved fund balance	.00	-114,766.00	-795,180.94	-795,180.94

Period Ending 11/30/09

## Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 22</b>	<b>Governmentl Designated-Purpose Grant Fd</b>				
	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
	<b>Total Equity</b>	<b>294,263.97</b>	<b>-114,766.00</b>	<b>-795,180.94</b>	<b>-500,916.97</b>
	22-000-00-0000-6780-000-0000-00-0 Estimated Revenues	.00	-881,970.00	-1,673,385.41	-1,673,385.41
	22-000-00-0000-6781-000-0000-00-0 Revenue Control	.00	360,104.86	1,566,031.87	1,566,031.87
	22-000-00-0000-6782-000-0000-00-0 Appropriations	.00	996,736.00	2,468,566.35	2,468,566.35
	22-000-00-0000-6783-000-0000-00-0 Expenditure Control	.00	-372,332.49	-1,686,557.41	-1,686,557.41
	22-000-00-0000-6784-000-0000-00-0 Encumbrance Control	.00	125,853.83	-45,594.82	-45,594.82
	22-000-00-0000-6753-000-0000-00-0 Reserve for Encumbrances	.00	-125,853.83	45,594.82	45,594.82
	<b>Total Controls</b>	<b>.00</b>	<b>102,538.37</b>	<b>674,655.40</b>	<b>674,655.40</b>
	<b>Total Equity and Control</b>	<b>294,263.97</b>	<b>-12,227.63</b>	<b>-120,525.54</b>	<b>173,738.43</b>
	<b>Total Liabilities and Equity</b>	<b>865,673.11</b>	<b>-12,227.63</b>	<b>-344,875.79</b>	<b>520,797.32</b>
	*Fund is in Balance	.00			

Period Ending 11/30/09

## Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund	31				
	<b>Bond Redemption Fund</b>				
	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	337.50	548,000.00	1,371,000.00
	31-000-00-0000-8111-000-0000-07-0 US Bank Custodial Account	549,218.73	6,946.84	-353,439.21	195,779.52
	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	.00	-123,415.00
	<b>Total Assets</b>	<b>1,452,876.84</b>	<b>7,284.34</b>	<b>178,551.68</b>	<b>1,631,428.52</b>

Period Ending 11/30/09

## Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 31</b>	<b>Bond Redemption Fund</b>				
	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
	<b>Total Liabilities</b>	<b>52,409.00</b>	<b>.00</b>	<b>.00</b>	<b>52,409.00</b>
	 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
	<b>Total Equity</b>	<b>162,367.84</b>	<b>.00</b>	<b>.00</b>	<b>162,367.84</b>
	 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	7,534.34	179,301.68	179,301.68
	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	-250.00	-750.00	-750.00
	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
	<b>Total Controls</b>	<b>1,238,100.00</b>	<b>7,284.34</b>	<b>178,551.68</b>	<b>1,416,651.68</b>
	<b>Total Equity and Control</b>	<b>1,400,467.84</b>	<b>7,284.34</b>	<b>178,551.68</b>	<b>1,579,019.52</b>
	<b>Total Liabilities and Equity</b>	<b>1,452,876.84</b>	<b>7,284.34</b>	<b>178,551.68</b>	<b>1,631,428.52</b>
	 *Fund is in Balance	 .00			

Period Ending 11/30/09

## Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 43</b>	<b>CAPITAL RESERVE FUND</b>				
	43-000-00-0000-8101-000-0000-00-0 Cash-North Valley Bank	187,121.02	7,101.51	-152,714.12	34,406.90
	43-000-00-0000-8111-000-0000-01-0 Investment-ColoTrust	24,230.01	-352,855.97	27,410.43	51,640.44
	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	.00	.00
	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
	<b>Total Assets</b>	<b>630,388.53</b>	<b>-345,754.46</b>	<b>-123,803.69</b>	<b>506,584.84</b>

Period Ending 11/30/09

## Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 43</b>	<b>CAPITAL RESERVE FUND</b>				
	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
	<b>Total Liabilities</b>	<b>208,810.70</b>	<b>.00</b>	<b>-15,260.60</b>	<b>193,550.10</b>
	43-000-00-0000-6760-000-0000-00-0 Reserved fund balance	-3,530,800.00	.00	.00	-3,530,800.00
	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
	<b>Total Equity</b>	<b>-3,109,222.17</b>	<b>.00</b>	<b>.00</b>	<b>-3,109,222.17</b>
	43-000-00-0000-6780-000-0000-00-0 Estimated Revenues	.00	.00	.00	.00
	43-000-00-0000-6781-000-0000-00-0 Revenue Control	.00	29,287.00	857,826.79	857,826.79
	43-000-00-0000-6782-000-0000-00-0 Appropriations	3,530,800.00	.00	.00	3,530,800.00
	43-000-00-0000-6783-000-0000-00-0 Expenditure Control	.00	-375,041.46	-966,369.88	-966,369.88
	43-000-00-0000-6784-000-0000-00-0 Encumbrance Control	.00	9,690.50	-731,336.26	-731,336.26
	43-000-00-0000-6753-000-0000-00-0 Reserve for Encumbrances	.00	-9,690.50	731,336.26	731,336.26
	<b>Total Controls</b>	<b>3,530,800.00</b>	<b>-345,754.46</b>	<b>-108,543.09</b>	<b>3,422,256.91</b>
	<b>Total Equity and Control</b>	<b>421,577.83</b>	<b>-345,754.46</b>	<b>-108,543.09</b>	<b>313,034.74</b>
	<b>Total Liabilities and Equity</b>	<b>630,388.53</b>	<b>-345,754.46</b>	<b>-123,803.69</b>	<b>506,584.84</b>
	*Fund is in Balance	.00			

Period Ending 11/30/09

## Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 51</b>	<b>Nutrition Service Fund</b>				
	51-000-00-0000-8101-000-0000-00-0 Cash-North Valley Bank	149,894.71	158,661.36	138,449.48	288,344.19
	51-000-00-0000-8101-000-0000-01-0 Cash-North Valley Bank School Passpo	-157.76	-4,281.24	1,659.03	1,501.27
	51-000-00-0000-8103-000-0000-00-0 Petty Cash	364.67	.00	1,050.00	1,414.67
	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	200,000.00	-199,018.77	843,400.22
	51-000-00-0000-8141-000-0000-00-0 Due from State	-30.20	-3,330.30	-3,330.30	-3,360.50
	51-000-00-0000-8141-000-0000-01-0 Due from Federal Gov't	-13,890.35	-310,370.19	157,050.06	143,159.71
	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	.00	117,358.00
	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	1,437.30	2,402.82	2,711.45
	51-111-00-0000-8171-000-0000-02-0 BH Non Food Inventory	.00	92.04	92.04	92.04
	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	1,480.12	2,440.50	3,054.49
	51-112-00-0000-8171-000-0000-02-0 CL Non Food Inventory	.00	41.29	165.61	165.61
	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	-215.56	854.45	1,191.13
	51-113-00-0000-8171-000-0000-02-0 MDW Non Food Inventory	.00	-15.08	76.23	76.23
	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	7.82	1,075.00	2,011.10
	51-114-00-0000-8171-000-0000-02-0 MNT Non Food Inventory	330.80	13.38	-219.79	111.01
	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	172.52	1,790.51	2,048.45
	51-115-00-0000-8171-000-0000-02-0 VV Non Food Inventory	92.78	-15.55	-32.17	60.61
	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	1,448.34	2,280.03	3,330.71

Period Ending 11/30/09

## Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 51</b>	<b>Nutrition Service Fund</b>				
	51-116-00-0000-8171-000-0000-02-0 WH Non Food Inventory	42.72	-56.78	62.69	105.41
	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	48.16	-146.75	692.08
	51-181-00-0000-8171-000-0000-02-0 MELC Non Food Inventory	60.01	-192.56	-2.66	57.35
	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	-296.62	54.24	880.27
	51-304-00-0000-8171-000-0000-02-0 Welby NT Non Food Inventory	.00	1.36	23.11	23.11
	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	-350.44	1,619.89	2,564.74
	51-331-00-0000-8171-000-0000-02-0 SKV Non Food Inventory	73.43	-61.29	73.84	147.27
	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	39.69	3,067.25	3,709.74
	51-511-00-0000-8171-000-0000-02-0 York Intl Non Food Inventory	158.92	2.23	219.84	378.76
	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	-636.25	-401.26	748.37
	51-512-00-0000-8171-000-0000-02-0 GLA Non Food Inventory	27.04	70.25	294.69	321.73
	51-000-00-0000-8171-000-0000-01-0 Food Inventory	24,140.90	-25,424.58	43,752.28	67,893.18
	51-000-00-0000-8171-000-0000-02-0 Non Food Inventory	10,667.32	-11,026.79	-144.01	10,523.31
	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	-7,769.66	-79,227.02	-68,477.40
	51-000-00-0000-8132-000-0000-22-0 Due To/From Government Grant	.00	.00	.00	.00
	<b>Total Assets</b>	<b>1,357,256.55</b>	<b>-527.03</b>	<b>68,260.58</b>	<b>1,425,517.13</b>



Period Ending 11/30/09

## Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 51</b>	<b>Nutrition Service Fund</b>				
	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	-693.26	-3,098.95	-15,901.11
	51-112-00-0000-7481-000-0000-00-0 CL Deferred Revenue	-1,603.46	-236.82	-1,812.59	-3,416.05
	51-113-00-0000-7481-000-0000-00-0 MDW Deferred Revenue	-1,922.71	-90.78	-2,216.98	-4,139.69
	51-114-00-0000-7481-000-0000-00-0 MNT Deferred Revenue	-1,715.73	-214.78	-629.92	-2,345.65
	51-115-00-0000-7481-000-0000-00-0 VV Deferred Revenue	438.58	-609.74	-1,158.38	-719.80
	51-116-00-0000-7481-000-0000-00-0 WH Deferred Revenue	-3,609.32	-519.42	-2,245.91	-5,855.23
	51-181-00-0000-7481-000-0000-00-0 MELC Deferred Revenue	-270.65	-9.89	36.73	-233.92
	51-304-00-0000-7481-000-0000-00-0 Welby NT Deferred Revenue	233.10	-81.40	-307.01	-73.91
	51-331-00-0000-7481-000-0000-00-0 SKV Deferred Revenue	-1,199.68	-122.79	-281.78	-1,481.46
	51-511-00-0000-7481-000-0000-00-0 York Intl Deferred Revenue	2,360.90	-227.01	-607.27	1,753.63
	51-512-00-0000-7481-000-0000-00-0 GLA Deferred Revenue	-6,473.49	-168.01	-890.89	-7,364.38
	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
	<b>Total Liabilities</b>	<b>95,615.55</b>	<b>-2,973.90</b>	<b>-13,287.60</b>	<b>82,327.95</b>
	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
	<b>Total Equity</b>	<b>1,261,641.00</b>	<b>.00</b>	<b>.00</b>	<b>1,261,641.00</b>
	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	192,186.75	777,670.30	777,670.30
	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	-189,739.88	-696,141.87	-696,141.87
	51-000-00-0000-6784-000-0000-00-0 Encumbrance Control	.00	6,775.09	-110.40	-110.40
	51-000-00-0000-6753-000-0000-00-0 Reserve for Encumbrances	.00	-6,775.09	110.40	110.40

Report Date 12/04/09 09:10 AM

Mapleton Public Schools

Page No 20

Period Ending 11/30/09

Account Period 05

Balance Sheet Summary

FJBAS01A

Account No/Description		Beginning Balance	Current Balance	YTD Balance	Ending Balance
Fund 51	Nutrition Service Fund				
	51000000000067850000000000 Encumbrance for Balance	.00	.00	.00	.00
	Total Controls	.00	2,446.87	81,528.43	81,528.43
	Total Equity and Control	1,261,641.00	2,446.87	81,528.43	1,343,169.43
	Total Liabilities and Equity	1,357,256.55	-527.03	68,240.83	1,425,497.38
	**Fund is out of Balance by	19.75			

# *Memo*

---

TO: Charlotte Ciano, Superintendent  
FROM: Jackie Kapushion, Assistant Superintendent  
DATE: December 4, 2009

**POLICY:** Communication and Support to the Board (EL 4.8)

**REPORT TYPE:** Decision

**SUBJECT:** New America Charter School Proposal

---

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

**Policy Interpretation:** This policy is interpreted to include comments and recommendations from District administration concerning the New America Charter School application.

**Report:** District administration will present the New America Charter School application to the Board of Education for review and consideration. The following presentations will be provided:

1. Power point that includes relevant charter school information as it applies to Colorado school districts
2. A review of the charter application from the Mapleton District Accountability and Advisory Committee
3. A review of the charter application from District administration
4. A resolution by the Board to accept or reject the charter application.

# *Memo*

---

TO: Charlotte Ciano, Superintendent  
FROM: Damon Brown, Chief Communications Officer  
DATE: December 4, 2009

**POLICY:** Communication and Support to the Board (EL 4.8)  
**REPORT TYPE:** Incidental  
**SUBJECT:** DAAC Comment on New America Charter School Application

---

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

**Policy Interpretation:** This policy is interpreted to include comments and recommendations from the District Advisory and Accountability Committee (DAAC) concerning the New America charter school application.

**Report:** The district's process for reviewing charter school applications includes soliciting DAAC comment on any complete charter proposal received. The DAAC commentary process begins with members of DAAC reviewing each complete charter application against a common set of application quality standards and presenting results in a written report addressing three questions:

- 1) What do you see in the charter school proposal that you like or that seems like a good idea?
- 2) What do you see in the charter school proposal that concerns you?
- 3) What questions do you need answered in order to fully evaluate the charter school proposal?

The DAAC reviewed the New America School application on both October 26 and November 17, 2009. As per the DAAC review process, after initial input and questions were gathered in the first meeting, a spokesperson for the proposed charter school was invited to attend the DAAC meeting to make a short presentation and to answer questions. Three representatives of New America joined DAAC in discussing their proposal: Dominic DiFelice, Superintendent of New America Schools; Craig Cook, Chief of Business Operations of New America Schools; and Rhett Parham, Principal of New America School at the Denver Campus. After reviewing the initial report, interviewing the New America School representatives, and discussing the proposed charter school, DAAC members had the following comments.

1. **What do you see in the charter school proposal that you like or that seems like a good idea?**
  - The school would provide service to an at-risk population that may otherwise go less served.
  - This is an opportunity to lease district space.
  - The school is currently working within Mapleton boundaries.

## **2. What do you see in the charter school proposal that concerns you?**

- The potential that the charter could be a duplication of district services.
- The window for teachers to have up to two years to earn an ESL certificate seems too long for a school specializing in ELL services.
- Student gang involvement rates and potentially higher discipline issues.

## **3. What questions do you need answered in order to fully evaluate the charter school proposal?**

- While the application is grounded in ELL strategies, it would be helpful to also have research authors more clearly cited.
- If the school did not exist, and/or reside in the district, where would the students go? Would these students otherwise attend another school in the district?
- Is the school a duplication of services or does it add truly unique value to the system?

Following protocol for charter applications, DAAC members comment on a charter school proposal, and are then asked to vote on one of three possible recommendations to the Board of Education concerning the charter application, which include:

- 1) Approve the charter application outright as presented;
- 2) Continue to consider the charter application pending additional information from the applicant, community, and district administration; or
- 3) Reject the charter application outright as presented.

DAAC vote results concerning the New America charter application were:

Approve as presented:	0 votes
Continue consideration:	11 votes
Reject as presented:	3 votes

This report is being presented for the purposes of information and discussion. No formal Board action is required.

# *Memo*

---

TO: Charlotte Ciano, Superintendent  
FROM: Jackie Kapushion, Assistant Superintendent  
DATE: December 4, 2009  
**POLICY: Communication and Support to the Board (EL 4.8)**  
**REPORT TYPE: Incidental**  
**SUBJECT: District Administration Review of the New America School Charter**

---

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

**Policy Interpretation:** This policy is interpreted to include comments and recommendations from District administration concerning The New America Charter School application.

**Report:** The district process for reviewing a charter application includes district administration reviewing each portion of the application using a common review template until the full application has been analyzed.

Administration has evaluated The New America School application from the following organizational frames: Accreditation/Accountability, Student Support Services, Curriculum and Instruction, Operations and Human Resources.

Commendations and concerns were noted in each of these areas; however, through the development of a strong and positive partnership between District administration and The New America School administration, it is believed that these concerns can be remedied in the short-term.

# *Memo*

---

TO: Charlotte Ciano, Superintendent  
FROM: Shae Martinez, Director of Business Services  
DATE: December 4, 2009

**POLICY:** Communication and Support to the Board (EL 4.4)  
**REPORT TYPE:** Incidental  
**SUBJECT:** FY 2009 Audit Presentation

---

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

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

**Report:** Each year, the District is audited by an independent auditing firm, in accordance with Colorado state law. At the regularly scheduled Board meeting on December 8, 2009, district administration will present the latest findings from this year's audit. Representatives from the District's auditing firm, Bondi & Co., LLC, will be present to make a brief presentation, deliver any management letter issues and answer any questions the Board may have about the audit report.

# *Memo*

---

TO: Charlotte Ciano, Superintendent  
FROM: Don Herman, Chief Operations Officer  
DATE: December 3, 2009

**POLICY:** Financial Condition and Activity (EL 4.3)  
**REPORT TYPE:** Decision Preparation  
**SUBJECT:** Mill Levy Certification FY 2010

---

**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:** The District will not fail to make tax payments and other government ordered payments and filings timely and accurately.

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

The levy for the District General Fund totals 36.508 mills; the levy for the Bond Redemption Fund totals 3.610 mills, for a total district mill levy of 40.118.

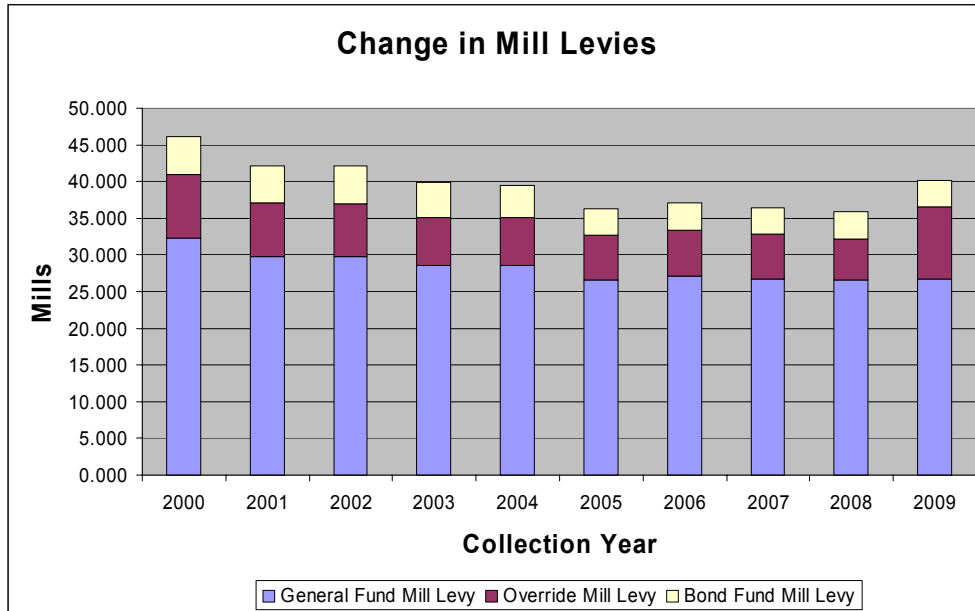
The Adopted Budget for the District projected a General Fund mill levy of 31.749. This preliminary figure did not assume the passage of the mill levy override which added an additional 4.157 mills to the total levy. In addition, the preliminary figure was based on a projected assessed valuation of \$514,039,529 provided by the Department of Education. The actual assessed valuation as certified by the county assessor was \$475,774,830 – obviously quite a bit lower than the original projection. Once the election and the actual assessed valuation were finalized, the mill levy was adjusted to its current value.

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

Upon certification by the Board of Education, the total general fund mill levy of 36.508 and bond fund mill levy of 3.610 will be assessed on all District property owners beginning January 1, 2010.

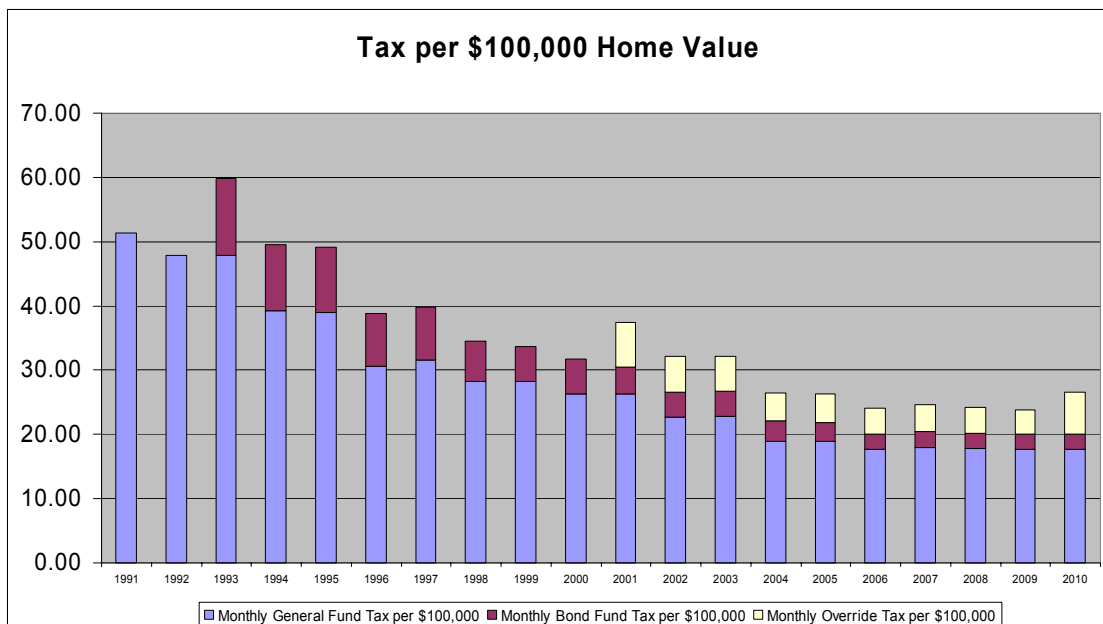
The District is always concerned about the impact of property tax rates on our residents and business owners. The chart below shows a multi-year history of the District's mill levy:





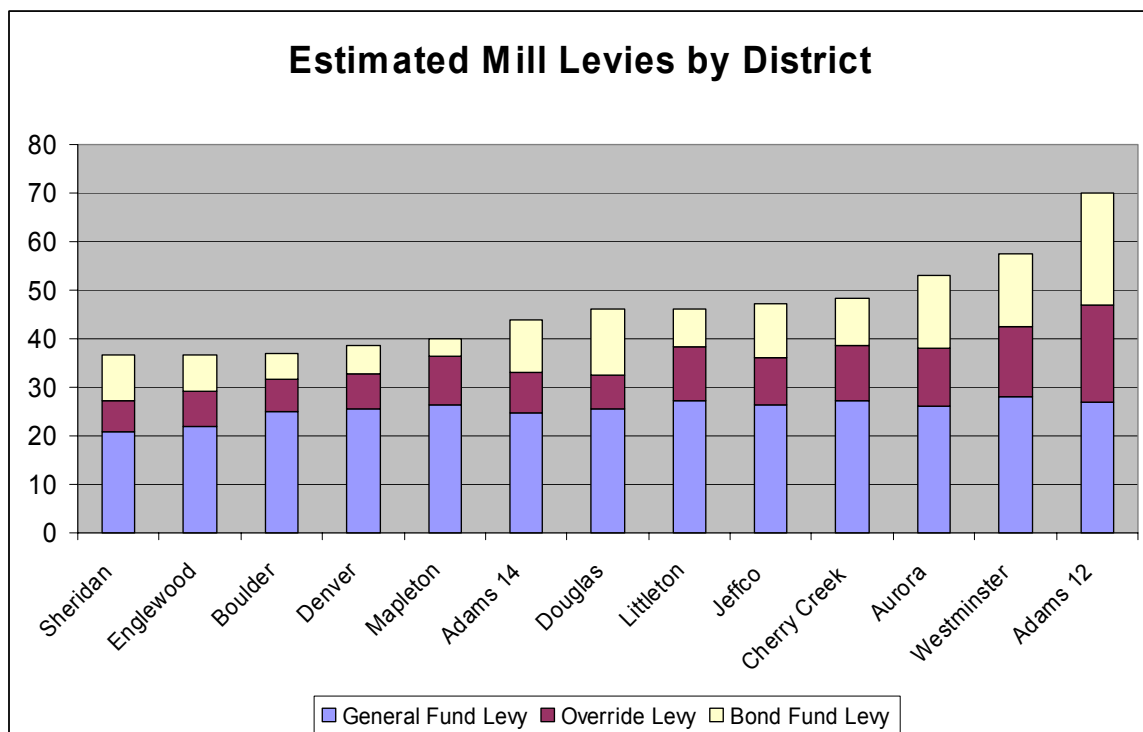
The total school district mill levy increased by 4.266 mills from FY 2009. Of this, 4.157 mills are attributed to the increased override funding approved by voters in November. The rest of the mill levy increase is due to a decrease in the assessed valuation from \$477,132,910 to \$475,774,830 (\$1,358,080 or 0.28%). State law allows school districts to levy additional mills to collect abated taxes, and to adjust override and bond mill levies to keep the dollar value constant. The mill levy for the district is still 5.988 mills lower than in 2001 when the district passed its last override mill levy. This is due primarily to the substantial growth in our district's assessed valuation over the past decade (more than 51% increase).

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



Tax per \$100,000 of home value peaked in 1993 at \$59.85 after the district passed its last capital construction bond election. Since then, the annual tax per \$100,000 in home value has dropped to a low of \$23.78 per month in fiscal year 2009. The current monthly tax per \$100,000 of home value is \$26.61. Of the \$2.83 increase, \$2.76 is due to the passage of the mill levy override, and the remainder is due to increased tax abatement collections.

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



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

As you can see, Mapleton's levy is lower than most districts in the metro area. Boulder and Denver have such high assessed valuations they don't really fit into the comparison. And Sheridan and Englewood have very low base mill levies, 21 and 22 mills, resp., where Mapleton starts with a base levy of 26.5 mills. This levy is controlled by the state under the TABOR guidelines. Taking these factors into account, Mapleton's levy is really quite low – even after the newly passed override assessment. This demonstrates good stewardship of tax resources to our community.

**Recommendation:** District administration recommends that the Board of Education adopt the General Fund mill levy of 36.508 mills; and the Bond Redemption Fund mill levy of 3.610 mills; for a total levy of 40.118.

# *Memo*

---

TO: Charlotte Ciano, Superintendent  
FROM: Don Herman, Chief Financial Officer  
DATE: December 3, 2009

**POLICY:** Financial Condition and Activity (EL 4.3)  
**REPORT TYPE:** Decision Preparation  
**SUBJECT:** Authorization for Interfund Borrowing 2010

---

**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:** The Superintendent shall not cause or allow the District to conduct inter-fund shifting in amounts greater than can be restored to a condition of discrete fund balances by certain, otherwise unencumbered revenues, by the end of the fiscal year.

**Report:** Under state law 22-44-113, CRS, the district must receive authorization from the Board of Education in order to borrow available unencumbered cash balances in the General, Designated Purpose Grants, Colorado Preschool Project, Capital Reserve, Insurance Reserve, Food Service, and Pupil Activity funds, to be used to fund short term cash needs of the district during fiscal year 2010.

In order to ensure cash balances are available to timely pay district liabilities, we are requesting the board authorize short-term interfund cash borrowing for FY 2010. The term of this borrowing is for the current fiscal year, July 1, 2009-June 30, 2010. The interfund borrowing will be repaid upon receipt of sufficient property taxes and other revenues. Balances will only be transferred as needed and only at amounts needed. Repayments will be made before June 30, 2010.

District administration recommends the authorization of interfund borrowing for FY 2010.

# *Memo*

---

TO: Charlotte Ciano, Superintendent  
FROM: Damon Brown, Chief Communications Officer  
DATE: December 4, 2009

**POLICY:** Board Committee or Liaison Principles (GP 1.7)  
**REPORT TYPE:** Monitoring  
**SUBJECT:** 2009-2010 DAAC Update

---

**Policy Wording:** Board committees or liaisons, when used, will be assigned so as to reinforce the wholeness of the Board's job and as never to interfere with the delegation from Board to Superintendent. [...] Board committees or liaisons are to help the Board do its job; not to help, advise, or exercise authority over administration, faculty or staff. Committees ordinarily will assist the Board by preparing policy alternatives and implications for Board deliberation or by performing specific audit functions. In keeping with the Board's broader focus, Board committees will normally not have direct dealings with current staff operations.

**Policy Interpretation:** This policy is interpreted as requiring the District Advisory and Accountability Committee (DAAC) to periodically provide information and commentary to the Board of Education concerning areas of study assigned by the Board.

**Decision Requested:** This report is being presented to the Board for information and discussion. No Board action is required.

**Report:** The District Advisory and Accountability Committee (DAAC) meets several times a year to review and comment on areas of study provided annually by the Board of Education. These areas of study all pertain to accountability. Comments on areas of study are provided to the Board periodically throughout the school year.

## **Progress Updates and Areas of Study:**

The DAAC has met three times since the beginning of the school year. Meeting dates in 2009 were: September 15, October 26, and November 17. During this time, DAAC members have:

1. Elected the following officers:  
Loreen Jones (Parent Representative) as Chair  
Annaleah Bloom (Teacher Representative) as Secretary
2. Reviewed DAAC roles and responsibilities with respect to accountability and established meeting processes and dates in accordance with District policy and DAAC by-laws.

3. Reviewed one charter school application and provided comment on this application to the Board. The majority of DAAC meetings thus far have been dedicated to completing a thorough review of the New America School application as detailed in the Board memo providing DAAC comment on the charter proposal.

The DAAC is scheduled to review and provide comment on the District Safe Schools Plan, review and provide comment on the District Improvement Plan, review and provide comment on the District Assessment System, and to plan and implement visitations to School Advisory and Accountability Committees (SAAC), during the first meetings of 2010.