

**2010/2011 Center Consolidated Schools January 31, 2011 Revised Budget**

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# APPROPRIATION RESOLUTION

\* Round to Nearest Dollar \*

Be it resolved by the Board of Education of School District  
 Center Consolidated Schools 26 Jt in Saguache County  
 that the amounts shown in the following schedule 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.  
 (Note if Adopted or Revised Budget)

FUND	APPROPRIATION AMOUNT	EXPENDITURES + APPROPRIATED RESERVES
1. General Fund	1	5,380,393
1a. Charter Schools	1a.	0
1b. Insurance Reserve Fund	1b.	0
1c. Pre-School Fund	1c.	276,250
Special Revenue Funds:		
2. Capital Reserve Special Revenue Fund	2	292,270
3. Governmental Designated-Purpose Grants Fund	3	1,276,184
4. Pupil Activity Special Revenue Fund	4	42,500
5. Full Day Kindergarten Mill Levy Override Fund	5	0
6. Transportation Fund	6	0
7. Other Special Revenue Funds	7	0
7. Bond Redemption Fund	8	0
Capital Projects Funds:		
9. Building Fund	9	0
10. Special Building and Technology Fund	10	0
11. Capital Reserve Capital Projects Fund	11	0
Enterprise Funds:		
12. Food Service Fund	12	274,600
13. Other Enterprise Funds	13	0
Internal Service Funds:		
14. Risk-Related Activity Fund	14	0
15. Other Internal Service Funds	15	0
Trust/Agency Funds:		
16. Fiduciary Fund	16	0
17. Private Purpose Trust Funds	17	0
18. Agency Fund	18	0
19. Pupil Activity Agency Fund	19	158,100
20. Foundations	20	0
21. Component Units	21	0
<b>TOTAL APPROPRIATION</b>	<b>22</b>	<b>7,700,298</b>

1/31/2011  
 Date of Adoption

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 Signature of Board President

FY2010-11 SUMMARY BUDGET					
SCHOOL DISTRICT	DISTRICT CODE	10 General Fund- 6/30/10 Approved	10 General Fund 1/31/11 Ammended	10 General Fund Difference	Notes
Budgeted Pupil Count	539.0				
BEGINNING FUND BALANCE (Includes ALL Reserves)	Object/ Source	250,000.00	495,895.00	245,895.00	Better than expected ending fund balance
<b>REVENUES</b>					
Local Sources	1000 - 1999	844,970.06	872,770.06	27,800.00	Insurance claims revenue
Intermediate Sources	2000 - 2999	25,000.00	25,000.00	0.00	
State Sources	3000 - 3999	3,833,001.78	3,782,504.57	(50,497.21)	Lower than expected per pupil funding; includes expected recession (this is conservative)
Federal Sources	4000 - 4999	460,000.00	680,000.00	220,000.00	More SRS money due to negotiated terms
<b>TOTAL REVENUES</b>		5,162,971.84	5,360,274.63	197,302.79	
<b>TOTAL BEGINNING FUND BALANCE &amp; REVENUES</b>		5,412,971.84	5,856,169.63	443,197.79	
TOTAL ALLOCATIONS TO/FROM OTHER FUNDS	5600,5700, 5800	(328,000.00)	(425,276.27)	(97,276.27)	Lower than expected Capital Reserve Fund beginning balance, increase transfer for new vehicle
TRANSFERS TO/FROM OTHER FUNDS	5200 - 5300	(50,500.00)	(50,500.00)	0.00	
Other Sources	5100,5400, 5500,5900, 5990, 5991				
<b>AVAILABLE BEGINNING FUND BALANCE &amp; REVENUES (Plus or Minus (if Revenue) Allocations and Transfers)</b>		5,034,471.84	5,380,393.36	345,921.52	
<b>EXPENDITURES</b>					
Instruction - Program 0010 to 2099					
Salaries	0100	1,919,193.00	1,856,917.00	(62,276.00)	
Employee Benefits	0200	535,498.45	560,728.14	25,229.69	Increased fringe benefit
Purchased Services	0300,0400, 0500	187,750.00	199,750.00	12,000.00	
Supplies and Materials	0600	115,260.00	127,460.00	12,200.00	
Property	0700	186,000.00	190,000.00	4,000.00	
Other	0800, 0900	(502,168.00)	(445,564.00)	56,604.00	Program
<b>Total Instruction</b>		2,441,533.45	2,489,291.14	47,757.69	
Supporting Services					
Students - Program 2100					
Salaries	0100	85,631.14	91,306.14	5,675.00	
Employee Benefits	0200	21,906.00	23,723.33	1,817.33	
Purchased Services	0300,0400, 0500	20,000.00	20,000.00	0.00	
Supplies and Materials	0600	1,500.00	2,500.00	1,000.00	
Property	0700				
Other	0800, 0900				
<b>Total Students</b>		129,037.14	137,529.47	8,492.33	
Instructional Staff - Program 2200					
Salaries	0100	279,563.35	283,563.35	4,000.00	
Employee Benefits	0200	55,487.96	67,346.78	11,858.82	
Purchased Services	0300,0400, 0500	53,000.00	53,650.00	650.00	
Supplies and Materials	0600	15,360.00	16,310.00	950.00	
Property	0700	8,000.00	8,000.00	0.00	
Other	0800, 0900	750.00	(55,854.00)	(56,604.00)	Reclassified part of schoolwide transfer to Instructional Staff Program
<b>Total Instructional Staff</b>		412,161.31	373,016.13	(39,145.18)	
General Administration - Program 2300					
Salaries	0100	172,030.00	204,780.00	32,750.00	Bonuses in lieu of raises
Employee Benefits	0200	56,766.00	58,998.00	2,232.00	
Purchased Services	0300,0400, 0500	89,000.00	97,000.00	8,000.00	Increase board of education expenses (CASB convention)
Supplies and Materials	0600	6,250.00	6,250.00	0.00	
Property	0700				
Other	0800, 0900	700.00	1,300.00	600.00	
<b>Total School Administration</b>		324,746.00	368,328.00	43,582.00	
School Administration - Program 2400					
Salaries	0100	282,700.00	282,700.00	0.00	
Employee Benefits	0200	69,172.81	71,385.31	2,212.50	
Purchased Services	0300,0400, 0500	8,600.00	8,600.00	0.00	
Supplies and Materials	0600	4,750.00	4,750.00	0.00	
Property	0700				
Other	0800, 0900	500.00	0.00	(500.00)	
<b>Total School Administration</b>		365,722.81	367,435.31	1,712.50	
Business Services - Program 2500					
Salaries	0100	84,065.00	77,210.00	(6,855.00)	
Employee Benefits	0200	25,167.00	24,500.00	(667.00)	
Purchased Services	0300,0400, 0500				
Supplies and Materials	0600				
Property	0700				
Other	0800, 0900	(50,000.00)	(50,000.00)	0.00	
<b>Total Business Services</b>		59,232.00	51,710.00	(7,522.00)	
Operations and Maintenance - Program 2600					
Salaries	0100	214,000.00	216,800.00	2,800.00	
Employee Benefits	0200	44,990.31	44,992.31	2.00	
Purchased Services	0300,0400, 0500	177,973.00	199,873.00	21,900.00	
Supplies and Materials	0600	255,150.00	255,150.00	0.00	
Property	0700	8,000.00	8,000.00	0.00	
Other	0800, 0900				
<b>Total Operations and Maintenance</b>		700,113.31	724,815.31	24,702.00	
Student Transportation - Program 2700					
Salaries	0100	94,381.00	94,381.00	0.00	



FY2010-11 SUMMARY BUDGET					
SCHOOL DISTRICT	DISTRICT CODE	10 General Fund- 6/30/10 Approved	10 General Fund 1/31/11 Ammended	10 General Fund Difference	Notes
Employee Benefits	0200	19,480.00	14,613.00	(4,867.00)	
	0300,0400,				
Purchased Services	0500	12,350.00	12,350.00	0.00	
Supplies and Materials	0600	56,750.00	62,750.00	6,000.00	Higher than expected fuel use/cost
Property	0700				
Other	0800, 0900				
<b>Total Student Transportation</b>		182,961.00	184,094.00	1,133.00	
<b>Central Support - Program 2800</b>					
Salaries	0100				
Employee Benefits	0200				
	0300,0400				
Purchased Services	0500	74,150.00	78,650.00	4,500.00	Budget copier lease in General Fund (originally budgeted in Capital Reserve)
Supplies and Materials	0600				
Property	0700				
Other	0800, 0900				
<b>Total Central Support</b>		74,150.00	78,650.00	4,500.00	
<b>Food Service Operations - Program 3100</b>					
Salaries	0100				
Employee Benefits	0200				
	0300,0400				
Purchased Services	0500				
Supplies and Materials	0600				
Property	0700				
Other	0800, 0900				
<b>Total Other Support</b>		0.00	0.00	0.00	
<b>Community Services - Program 3300</b>					
Salaries	0100	40,000.00	40,000.00	0.00	
Employee Benefits	0200	8,148.00	8,729.00	581.00	
	0300,0400				
Purchased Services	0500				
Supplies and Materials	0600	1,000.00	1,000.00	0.00	
Property	0700				
Other	0800, 0900				
<b>Total Community Services</b>		49,148.00	49,729.00	581.00	
<b>Total Supporting Services</b>		2,297,271.57	2,335,307.22	38,035.65	
<b>Property - Program 4000</b>					
Salaries	0100	5,000.00	5,000.00	0.00	
Employee Benefits	0200	795.00	795.00	0.00	
	0300,0400				
Purchased Services	0500				
Supplies and Materials	0600				
Property	0700				
Other	0800, 0900				
<b>Total Property</b>		5,795.00	5,795.00	0.00	
<b>Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure</b>					
Salaries	0100				
Employee Benefits	0200				
	0300,0400				
Purchased Services	0500				
Supplies and Materials	0600				
Property	0700				
Other	0800, 0900				
<b>Total Other Uses</b>		0.00	0.00	0.00	
<b>TOTAL EXPENDITURES</b>		4,744,600.02	4,830,393.36	85,793.34	
<b>RESERVES</b>					
Other Reserved Fund Balance - Program 9900	0840				
Reserve for Encumbrance: 9400	0840				
Reserved Fund Balance - Program 9100	0840				
District Emergency Reserve - Program 9315	0840	146,871.82	400,000.00	253,128.18	
Reserve for TABOR 3% - Program 9310	0840	143,000.00	150,000.00	7,000.00	
Res. for TABOR - Multi-Year Obligations Program 9320	0840				
<b>TOTAL RESERVES</b>		289,871.82	550,000.00	260,128.18	
<b>TOTAL EXPENDITURES &amp; RESERVES</b>		5,034,471.84	5,380,393.36	345,921.52	
<b>NON-APPROPRIATED RESERVE - Program 9200</b>					
<b>TOTAL AVAILABLE BEGINNING FUND BALANCE &amp; REVENUES LESS TOTAL EXPENDITURES &amp; RESERVES LESS NON-APPROPRIATED RESERVES (Should Equal Zero (0))</b>		(0.00)	(0.00)	0.00	

**FY2010-11 SUMMARY BUDGET**

SCHOOL DISTRICT	DISTRICT CODE	19 Colorado Preschool Program 6/30/10 Approved	19 Colorado Preschool Program 1/31/11 Ammended	21 Capital Reserve 6/30/10 Approved	21 Capital Reserve 1/31/11 Ammended	22 Governmental Designated Grants Fund	23 Pupil Activity	51 Food Service	74 Pupil Activity Agency
Budgeted Pupil Count	539.0								
BEGINNING FUND BALANCE (Includes ALL Reserves)	Object/ Source	175,000.00	138,250.00	50,000.00	4,994.00				
<b>REVENUES</b>									
Local Sources	1000 - 1999						14,500.00	23,600.00	158,100.00
Intermediate Sources	2000 - 2999								
State Sources	3000 - 3999							4,900.00	
Federal Sources	4000 - 4999					1,276,184.00		223,600.00	
<b>TOTAL REVENUES</b>		0.00	0.00	0.00	0.00	1,276,184.00	14,500.00	252,100.00	158,100.00
<b>TOTAL BEGINNING FUND BALANCE &amp; REVENUES</b>		175,000.00	138,250.00	50,000.00	4,994.00	1,276,184.00	14,500.00	252,100.00	158,100.00
TOTAL ALLOCATIONS TO/FROM OTHER FUNDS	5600,5700, 5800	138,000.00	138,000.00	190,000.00	287,276.27				
TRANSFERS TO/FROM OTHER FUNDS	5200 - 5300						28,000.00	22,500.00	
Other Sources	5100,5400, 5500,5900, 5990, 5991								
<b>AVAILABLE BEGINNING FUND BALANCE &amp; REVENUES (Plus or Minus (if Revenue) Allocations and Transfers)</b>		313,000.00	276,250.00	240,000.00	292,270.27	1,276,184.00	42,500.00	274,600.00	158,100.00
<b>EXPENDITURES</b>									
Instruction - Program 0010 to 2099									
Salaries	0100	77,000.00	77,000.00			206,361.00			
Employee Benefits	0200	13,400.00	16,488.00			11,855.00			
Purchased Services	0300,0400, 0500	5,000.00	5,000.00			243,442.00	18,000.00		
Supplies and Materials	0600	5,000.00	7,500.00			55,932.00	20,000.00		158,100.00
Property	0700	5,000.00	500.00						
Other	0800, 0900					508,519.00	4,500.00		
<b>Total Instruction</b>		105,400.00	106,488.00	0.00	0.00	1,026,109.00	42,500.00	0.00	158,100.00
Supporting Services									
Students - Program 2100									
Salaries	0100					3,000.00			
Employee Benefits	0200					438.00			
Purchased Services	0300,0400, 0500					123,400.00			
Supplies and Materials	0600								
Property	0700								
Other	0800, 0900					10,888.00			
<b>Total Students</b>		0.00	0.00	0.00	0.00	137,726.00	0.00	0.00	0.00
Instructional Staff - Program 2200									
Salaries	0100					2,022.00			
Employee Benefits	0200					8,507.00			
Purchased Services	0300,0400, 0500					45,000.00			
Supplies and Materials	0600								
Property	0700								
Other	0800, 0900								
<b>Total Instructional Staff</b>		0.00	0.00	0.00	0.00	55,529.00	0.00	0.00	0.00
General Administration - Program 2300									
Salaries	0100					25,000.00			
Employee Benefits	0200								
Purchased Services	0300,0400, 0500								
Supplies and Materials	0600								
Property	0700								
Other	0800, 0900								
<b>Total School Administration</b>		0.00	0.00	0.00	0.00	25,000.00	0.00	0.00	0.00
School Administration - Program 2400									
Salaries	0100								
Employee Benefits	0200								
Purchased Services	0300,0400, 0500								
Supplies and Materials	0600								
Property	0700								
Other	0800, 0900								
<b>Total School Administration</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Business Services - Program 2500									
Salaries	0100								
Employee Benefits	0200								
Purchased Services	0300,0400, 0500								
Supplies and Materials	0600								
Property	0700								
Other	0800, 0900					31,820.00			
<b>Total Business Services</b>		0.00	0.00	0.00	0.00	31,820.00	0.00	0.00	0.00
Operations and Maintenance - Program 2600									
Salaries	0100								
Employee Benefits	0200								

**FY2010-11 SUMMARY BUDGET**

SCHOOL DISTRICT	DISTRICT CODE	19 Colorado Preschool Program 6/30/10 Approved	19 Colorado Preschool Program 1/31/11 Ammended	21 Capital Reserve 6/30/10 Approved	21 Capital Reserve 1/31/11 Ammended	22 Governmental Designated Grants Fund	23 Pupil Activity	51 Food Service	74 Pupil Activity Agency
<b>Purchased Services</b>	0300,0400, 0500	500.00	500.00						
<b>Supplies and Materials</b>	0600	100.00	100.00						
<b>Property</b>	0700								
<b>Other</b>	0800, 0900								
<b>Total Operations and Maintenance</b>		600.00	600.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Student Transportation - Program 2700</b>									
<b>Salaries</b>	0100								
<b>Employee Benefits</b>	0200								
<b>Purchased Services</b>	0300,0400, 0500								
<b>Supplies and Materials</b>	0600								
<b>Property</b>	0700				28,000.00				
<b>Other</b>	0800, 0900								
<b>Total Student Transportation</b>		0.00	0.00	0.00	28,000.00	0.00	0.00	0.00	0.00
<b>Central Support - Program 2800</b>									
<b>Salaries</b>	0100								
<b>Employee Benefits</b>	0200								
<b>Purchased Services</b>	0300,0400, .0500								
<b>Supplies and Materials</b>	0600								
<b>Property</b>	0700								
<b>Other</b>	0800, 0900								
<b>Total Central Support</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Food Service Operations - Program 3100</b>									
<b>Salaries</b>	0100							123,000.00	
<b>Employee Benefits</b>	0200							28,000.00	
<b>Purchased Services</b>	0300,0400, .0500							9,450.00	
<b>Supplies and Materials</b>	0600							109,600.00	
<b>Property</b>	0700							4,550.00	
<b>Other</b>	0800, 0900								
<b>Total Other Support</b>		0.00	0.00	0.00	0.00	0.00	0.00	274,600.00	0.00
<b>Community Services - Program 3300</b>									
<b>Salaries</b>	0100								
<b>Employee Benefits</b>	0200								
<b>Purchased Services</b>	0300,0400, .0500								
<b>Supplies and Materials</b>	0600								
<b>Property</b>	0700								
<b>Other</b>	0800, 0900								
<b>Total Community Services</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Supporting Services</b>		600.00	600.00	0.00	28,000.00	250,075.00	0.00	274,600.00	0.00
<b>Property - Program 4000</b>									
<b>Salaries</b>	0100								
<b>Employee Benefits</b>	0200								
<b>Purchased Services</b>	0300,0400, .0500			16,000.00	17,000.00				
<b>Supplies and Materials</b>	0600								
<b>Property</b>	0700				2,000.00				
<b>Other</b>	0800, 0900								
<b>Total Property</b>		0.00	0.00	16,000.00	19,000.00	0.00	0.00	0.00	0.00
<b>Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure</b>									
<b>Salaries</b>	0100								
<b>Employee Benefits</b>	0200								
<b>Purchased Services</b>	0300,0400, .0500								
<b>Supplies and Materials</b>	0600								
<b>Property</b>	0700								
<b>Other</b>	0800, 0900			224,000.00	171,253.00				
<b>Total Other Uses</b>		0.00	0.00	224,000.00	171,253.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>		106,000.00	107,088.00	240,000.00	218,253.00	1,276,184.00	42,500.00	274,600.00	158,100.00
<b>RESERVES</b>									
<b>Other Reserved Fund Balance - Program 9900</b>	0840								
<b>Reserve for Encumbrance: 9400</b>	0840								
<b>Reserved Fund Balance - Program 9100</b>	0840								
<b>District Emergency Reserve - Program 9315</b>	0840	207,000.00	169,162.00		74,017.27				
<b>Reserve for TABOR 3% - Program 9310</b>	0840								
<b>Res. for TABOR - Multi-Year Obligations Program 9320</b>	0840								
<b>TOTAL RESERVES</b>		207,000.00	169,162.00	0.00	74,017.27	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; RESERVES</b>		313,000.00	276,250.00	240,000.00	292,270.27	1,276,184.00	42,500.00	274,600.00	158,100.00
<b>NON-APPROPRIATED RESERVE - Program 9200</b>									
<b>TOTAL AVAILABLE BEGINNING FUND BALANCE &amp; REVENUES LESS TOTAL EXPENDITURES &amp; RESERVES LESS NON- APPROPRIATED RESERVES (Should Equal Zero (0))</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00