

# **- M E M O R A N D U M -**

To: Dr. Jeff Turner  
From: Kelly Penny  
Subject: Budget Amendments  
Date: 03/28/2011

Attached are the 03/28/2011 budget amendments. Total revenue amendments are \$152,700 and expenditure amendments are \$152,700. Expenditures by fund are as follows.

<b>Fund</b>	<b>Fund Name</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Explanation</b>
199	General Fund	\$152,700	\$152,700	Donation from activity funds; Student payments for Rosetta Stone, E2020, & proctoring; Increase to CATE budget (see note below)
	<b>TOTAL</b>	<b>\$152,700</b>	<b>\$152,700</b>	

**Note:** Due to increased participation in CATE classes (CHS Academies) the State required spending threshold increased substantially. In order to meet the increased spending requirement, amendment #22 is necessary. With the increased participation, the District receives increased State aid to offset the required expenditures, therefore there is no impact to fund balance.

cc: Barbara Sabedra, Sid Grant

**COPPELL INDEPENDENT SCHOOL DISTRICT**  
**2010-2011 BUDGET AMENDMENTS**  
**March 28, 2011**

DATA CONTROL CODE	GENERAL FUND			FOOD SERVICE FUND			DEBT SERVICE FUND			TOTAL OPERATIONS BUDGET		
	CURRENT BUDGET	AMENDMENT AMOUNT	REVISED BUDGET	CURRENT BUDGET	AMENDMENT AMOUNT	REVISED BUDGET	CURRENT BUDGET	AMENDMENT AMOUNT	REVISED BUDGET	CURRENT BUDGET	AMENDMENT AMOUNT	REVISED BUDGET
<b>REVENUES</b>												
5700 Local & Intermediate Sources	86,864,964	2,400	86,867,364	3,432,353	-	3,432,353	17,944,763	-	17,944,763	108,242,080	2,400	108,244,480
5800 State Program Revenues	14,264,680	150,300	14,414,980	93,000	-	93,000	-	-	-	14,357,680	150,300	14,507,980
5900 Federal Program Revenues	-	-	-	624,450	-	624,450	-	-	-	624,450	-	624,450
5020 Total Revenues	101,129,644	152,700	101,282,344	4,149,803	-	4,149,803	17,944,763	-	17,944,763	123,224,210	152,700	123,376,910
<b>EXPENDITURES</b>												
11 Instruction	45,350,634	150,542	45,501,176		-			-		45,350,634	150,542	45,501,176
12 Instr. Resources & Media Services	1,133,187	(994)	1,132,193		-			-		1,133,187	(994)	1,132,193
13 Curriculum Dev. & Instr. Staff Dev.	464,970	(2,773)	462,197		-			-		464,970	(2,773)	462,197
21 Instructional Leadership	1,678,587	(2,516)	1,676,071		-			-		1,678,587	(2,516)	1,676,071
23 School Leadership	4,693,047	8,845	4,701,892		-			-		4,693,047	8,845	4,701,892
31 Guidance, Counseling & Evaluation	2,708,318	(1,550)	2,706,768		-			-		2,708,318	(1,550)	2,706,768
32 Social Work Services	-	-	0		-			-		-	-	0
33 Health Services	680,052	-	680,052		-			-		680,052	-	680,052
34 Student (Pupil) Transportation	1,505,000	-	1,505,000		-			-		1,505,000	-	1,505,000
35 Food Services	-	-	-	4,223,068	-	4,223,068		-		4,223,068	-	4,223,068
36 Cocurricular/Extracurricular Activities	2,055,903	1,146	2,057,049		-			-		2,055,903	1,146	2,057,049
41 General Administration	2,947,634	-	2,947,634		-			-		2,947,634	-	2,947,634
51 Plant Maintenance & Operations	8,155,368	-	8,155,368		-			-		8,155,368	-	8,155,368
52 Security & Monitoring Services	226,389	-	226,389		-			-		226,389	-	226,389
53 Data Processing Services	1,529,873	-	1,529,873		-			-		1,529,873	-	1,529,873
61 Community Services	159,829	-	159,829		-			-		159,829	-	159,829
71 Debt Service	-	-	-		-		18,282,031	-	18,282,031	18,282,031	-	18,282,031
81 Facilities Acquisition & Construcion	-	-	-		-			-		-	-	-
91 Contr. Instr. Serv. between Schools	26,342,001	-	26,342,001		-			-		26,342,001	-	26,342,001
93 Pmts. To Fiscal Agent/Member Districts	99,500	-	99,500		-			-		99,500	-	99,500
95 Pmts. To Juvenile Justice Alternative Cntr.	35,000	-	35,000		-			-		35,000	-	35,000
99 Other Governmental Charges	28,098	-	28,098		-			-		28,098	-	28,098
6030 Total Expenditures	99,793,390	152,700	99,946,090	4,223,068	-	4,223,068	18,282,031	-	18,282,031	122,298,489	152,700	122,451,189
Excess(Deficiency) of Revenues Over (Under)												
1100 Expenditures	1,336,254	-	1,336,254	(73,265)	-	(73,265)	(337,268)	-	(337,268)	925,721	-	925,721
7900 Other Resources	-	-	-	-	-	-	-	-	-	-	-	-
8900 Other (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
1200 Net Change in Fund Balances	1,336,254	-	1,336,254	(73,265)	-	(73,265)	(337,268)	-	(337,268)	925,721	-	925,721
3100 Unreserved Fund Balance - Sept 1 (Beginning)	25,539,827	-	25,539,827	775,789	-	775,789	2,332,126	-	2,332,126	28,647,742	-	28,647,742
3000 Estimated Fund Balance - Aug. 31 (Ending)	26,876,081	-	26,876,081	702,524	-	702,524	1,994,858	-	1,994,858	29,573,463	-	29,573,463

### Budget Amendments, March 28, 2011

Item	Description	Account Number	Revenue	Expenditure
1	Reclassified Transportation Exdpenditures	199-11-6494.00-903-1-23		(950.00)
	Reading Materials	199-21-6264.00-903-1-23		950.00
	<i>Transfer between functions for Special Education</i>			
2	General Supplies	199-12-6399.00-001-1-99		(656.00)
	Travel & Registration; Employee	199-13-6411.00-001-1-11		656.00
	<i>Transfer between function for CHS</i>			
3	General Supplies	199-11-6399.00-109-1-11		-463
	Travel & Registration; Employee	199-13-6411.00-109-1-11		463
	<i>Transfer between functions for Cottonwood Creek</i>			
4	General Supplies	199-11-6399.00-044-1-11		(267.00)
	Travel & Registration; Employee	199-13-6411.00-044-1-11		267.00
	<i>Transfer between functions for CMS North</i>			
5	Travel & Registration; Employee	199-13-6411.00-042-1-21		(185.00)
	Reading Materials	199-11-6329.00-042-1-21		185.00
	<i>Transfer between functions for CMS East</i>			
6	Travel & Registration; Employee	199-13-6411.00-109-1-23		(200.00)
	General Supplies	199-11-6399.00-109-1-23		200.00
	<i>Transfer between functions for Cottonwood Creek</i>			
7	Reading Materials	199-13-6329.00-906-1-99		(250.00)
	General Supplies	199-13-6399.00-906-1-99		(775.00)
	Travel & Registration; Employee	199-13-6411.00-906-1-99		(25.00)
	Education Service Center Services	199-21-6239.00-906-1-99		(100.00)
	General Supplies	199-21-6399.00-906-1-99		(1,100.00)
	Travel & Registration; Employee	199-21-6411.00-906-1-99		(400.00)
	Miscellaneous Operating Costs	199-21-6499.00-906-1-99		(700.00)
	Testing Materials	199-31-6339.00-906-1-99		(1,400.00)
	Inventoried Items	199-11-6398.00-906-1-11		3,250.00
	Salaries for Subs	199-11-6112.00-906-1-11		1,500.00
	<i>Transfer between functions for Dyslexia Program</i>			
8	Gifts and Bequests	199-5744	360.00	
	Salaries for Subs	199-11-6112.00-001-1-11		360.00
	Donation from CHS Activity			
9	Travel & Registration; Employee	199-21-6411.00-901-1-99		(793.00)
	Travel & Registration; Employee	199-23-6411.00-003-1-99		793.00
	<i>Transfer between functions for Curriculum</i>			
10	Travel & Registration; Employee	199-21-6411.00-915-1-99		(200.00)
	Extra Duty Pay for Professional Personnel	199-13-6118.00-915-1-99		200.00
	<i>Transfer between functions for Curriculum; Social Studies</i>			
11	Inventoried Items	199-21-6398.00-915-1-99		(173.00)
	Extra Duty Pay for Professional Personnel	199-13-6118.00-915-1-99		173.00
	<i>Transfer between functions for Curriculum; Social Studies</i>			
12	Travel & Registration; Employee	199-23-6411.00-110-1-99		(100.00)
	Travel & Registration; Employee	199-13-6411.00-110-1-11		100.00
	<i>Transfer between functions for Valley Ranch</i>			
13	General Supplies	199-12-6399.00-001-1-99		(428.00)
	Travel & Registration; Employee	199-13-6411.00-001-1-11		428.00
	General Supplies	199-11-6399.00-001-1-11		(5,000.00)
	Miscellaneous Operating Costs	199-23-6499.00-001-1-99		5,000.00

Item	Description	Account Number	Revenue	Expenditure
	<i>Transfer between functions for CHS</i>			
14	General Supplies	199-11-6399.00-106-1-24		(798.00)
	Travel & Registration; Employee	199-13-6411.00-106-1-24		(1,000.00)
	Travel & Registration; Employee	199-23-6411.00-106-1-24		1,798.00
	<i>Transfer between functions for Wilson</i>			
15	Travel & Registration; Employee	199-13-6411.00-044-1-11		(90.00)
	General Supplies	199-12-6399.00-044-1-99		90.00
	Travel & Registration; Employee	199-13-6411.00-044-1-11		(2,074.00)
	General Supplies	199-11-6399.00-044-1-11		2,074.00
	Miscellaneous Operating Costs	199-11-6499.00-044-1-11		(646.00)
	Rentals/Operating Leases	199-36-6269.00-044-1-99		646.00
	Miscellaneous Operating Costs	199-11-6499.00-044-1-11		(1,354.00)
	General Supplies	199-23-6399.00-044-1-99		1,354.00
	General Supplies	199-31-6399.00-044-1-99		(150.00)
	General Supplies	199-11-6399.00-044-1-11		150.00
	Travel & Registration; Employee	199-31-6411.00-044-1-99		(140.00)
	General Supplies	199-11-6399.00-044-1-11		140.00
	<i>Transfer between functions for CMS North</i>			
16	Extra Duty Pay for Professional Personnel	199-13-6118.00-909-1-99		(151.00)
	Miscellaneous Contracted Services	199-13-6299.00-909-1-99		(310.00)
	Extra Duty Pay for Professional Personnel	199-11-6118.00-909-1-11		461.00
	<i>Transfer between functions for Secondary Curriculum</i>			
17	Gifts and Bequests	199-5744	250.00	
	Extra Duty Pay for Professional Personnel	199-36-6118.00-001-1-99		250.00
	<i>Donation from CHS Activity Fund</i>			
18	Miscellaneous Revenue	199-5749	800.00	
	Technology & Equipment; over \$5,000 per unit	199-11-6636.00-001-1-11		800.00
	<i>Student payments for E2020</i>			
19	Miscellaneous Revenue	199-5749.50	140.00	
	Extra Duty Pay for Professional Personnel	199-31-6118.50-001-1-99		140.00
	<i>Student payments for Proctoring fees</i>			
20	Miscellaneous Revenue	199-5749	600.00	
	General Supplies	199-11-6399.00-001-1-11		600.00
	<i>Student payments for Rosetta Stone</i>			
21	Gifts and Bequests	199-5744	250.00	
	Extra Duty Pay for Professional Personnel	199-36-6118.00-001-1-99		250.00
	<i>Donation from CHS Activity</i>			
22	Foundation Entitlements	199-5812	150,300.00	
	Miscellaneous Contracted Services	199-11-6299.00-001-1-22		22,000.00
	Inventoried Items	199-11-6398.00-001-1-22		70,300.00
	General Supplies	199-11-6399.00-001-1-22		58,000.00
	<i>Increase to CATE Budget; see note on budget memorandum</i>			
			152,700.00	152,700.00