

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

To: Dr. Jeff Turner
From: Kelly Penny
Subject: Budget Amendments
Date: February 23, 2009

Attached are the February 23, 2009 budget amendments. Total revenue amendments are \$10,869 and expenditure amendments are \$10,869. Amendments by fund are as follows:

Fund	Fund Name	Revenues	Expenditures	Explanation
199	General Fund	\$10,869	\$10,869	Donations from Activity Funds, TASB, and PTO's
	TOTAL	\$10,869	\$10,869	

Special Note: As I'm sure you all are aware, interest rates have declined sharply over the last several months and I do not anticipate any changes in the near future. Therefore, I will be amending the budget for interest earnings next month. Currently a 13 week T-Bill is at .345% and the 26 week rate is at .488%. If you recall, I budgeted interest earnings for Operating and Debt Service at approximately 2.25%. As of January 31st, operating fund's interest earnings are \$240,774 of the \$1.2 million budgeted and Debt Service has received \$29,667 of of the \$250,000 budgeted. An amended budget for interest earnings will be provided next month for Board approval.

cc: Barbara Sabedra
Sid Grant

COPPELL INDEPENDENT SCHOOL DISTRICT
2008-09 BUDGET AMENDMENTS
February 23, 2009

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
REVENUES												
5700 Local & Intermediate Sources	83,601,358	10,869	83,612,227	3,300,435	-	3,300,435	18,095,280	-	18,095,280	104,997,073	10,869	105,007,942
5800 State Program Revenues	21,009,633	-	21,009,633	96,000	-	96,000	-	-	-	21,105,633	-	21,105,633
5900 Federal Program Revenues	-	-	-	593,428	-	593,428	-	-	-	593,428	-	593,428
5020 Total Revenues	104,610,991	10,869	104,621,860	3,989,863	-	3,989,863	18,095,280	-	18,095,280	126,696,134	10,869	126,707,003
EXPENDITURES												
11 Instruction	49,209,374	4,929	49,214,303	-	-	-	-	-	-	49,209,374	4,929	49,214,303
12 Instr. Resources & Media Services	1,202,802	7,396	1,210,198	-	-	-	-	-	-	1,202,802	7,396	1,210,198
13 Curriculum Dev. & Instr. Staff Dev.	373,320	(1,170)	372,150	-	-	-	-	-	-	373,320	(1,170)	372,150
21 Instructional Leadership	1,925,656	6,800	1,932,456	-	-	-	-	-	-	1,925,656	6,800	1,932,456
23 School Leadership	4,661,355	(1,555)	4,659,800	-	-	-	-	-	-	4,661,355	(1,555)	4,659,800
31 Guidance, Counseling & Evaluation	2,644,283	-	2,644,283	-	-	-	-	-	-	2,644,283	-	2,644,283
32 Social Work Services	48,286	-	48,286	-	-	-	-	-	-	48,286	-	48,286
33 Health Services	688,643	-	688,643	-	-	-	-	-	-	688,643	-	688,643
34 Student (Pupil) Transportation	1,252,039	-	1,252,039	-	-	-	-	-	-	1,252,039	-	1,252,039
35 Food Services	-	-	-	4,102,543	-	4,102,543	-	-	-	4,102,543	-	4,102,543
36 Cocurricular/Extracurricular Activities	2,107,670	(5,941)	2,101,729	-	-	-	-	-	-	2,107,670	(5,941)	2,101,729
41 General Administration	2,631,251	500	2,631,751	-	-	-	-	-	-	2,631,251	500	2,631,751
51 Plant Maintenance & Operations	9,093,388	(90)	9,093,298	-	-	-	-	-	-	9,093,388	(90)	9,093,298
52 Security & Monitoring Services	207,322	-	207,322	-	-	-	-	-	-	207,322	-	207,322
53 Data Processing Services	1,412,874	-	1,412,874	-	-	-	-	-	-	1,412,874	-	1,412,874
61 Community Services	152,023	-	152,023	-	-	-	-	-	-	152,023	-	152,023
71 Debt Service	-	-	-	-	-	-	18,122,378	-	18,122,378	18,122,378	-	18,122,378
81 Facilities Acquisition & Construction	-	-	-	-	-	-	-	-	-	-	-	-
91 Contr. Instr. Serv. between Schools	31,274,457	-	31,274,457	-	-	-	-	-	-	31,274,457	-	31,274,457
93 Pmts. To Fiscal Agent/Member Districts	99,500	-	99,500	-	-	-	-	-	-	99,500	-	99,500
95 Pmts. To Juvenile Justice Alternative Cntr.	33,970	-	33,970	-	-	-	-	-	-	33,970	-	33,970
99 Other Governmental Charges	405,000	-	405,000	-	-	-	-	-	-	405,000	-	405,000
6,030 Total Expenditures	109,423,213	10,869	109,434,082	4,102,543	-	4,102,543	18,122,378	-	18,122,378	131,648,134	10,869	131,659,003
Excess(Deficiency) of Revenues Over (Under)												
1100 Expenditures	(4,812,222)	-	(4,812,222)	(112,680)	-	(112,680)	(27,098)	-	(27,098)	(4,952,000)	-	(4,952,000)
7900 Other Resources	-	-	-	-	-	-	-	-	-	-	-	-
8900 Other (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
1200 Net Change in Fund Balances	(4,812,222)	-	(4,812,222)	(112,680)	-	(112,680)	(27,098)	-	(27,098)	(4,952,000)	-	(4,952,000)
3100 Fund Balance - Sept 1 (Beginning)	26,831,707	-	26,831,707	793,545	-	793,545	2,327,383	-	2,327,383	29,952,635	-	29,952,635
3000 Fund Balance - Aug. 31 (Ending)	22,019,485	-	22,019,485	680,865	-	680,865	2,300,285	-	2,300,285	25,000,635	-	25,000,635

Budget Amendments, February 23, 2009

Item	Description	Account Number	Revenue	Expenditure
1	General Supplies	199-11-6399.06-001-9-11		(133.00)
	General Supplies	199-36-6399.06-001-9-99		133.00
	<i>Transfer between functions for CHS</i>			
2	Miscellaneous Operating Costs	199-11-6499.78-001-9-99		(3,000.00)
	Travel and Registration; Employee	199-21-6411.00-909-9-99		3,000.00
	<i>Transfer funds between functions for Secondary Curriculum</i>			
3	Travel and Registration	199-13-6411.00-909-9-11		(2,300.00)
	Salaries for Subs	199-11-6112.00-909-9-11		2,300.00
	<i>Transfer between functions for Secondary Curriculum</i>			
4	Reading Materials and Library Books	199-13-6329.00-908-9-99		(1,500.00)
	Travel and Registration	199-21-6411.00-908-9-99		1,500.00
	Travel and Registration	199-13-6411.00-908-9-99		(2,300.00)
	Travel and Registration	199-21-6411.00-908-9-99		2,300.00
	<i>Transfer between functions for Math Curriculum</i>			
5	Miscellaneous Contracted Services	199-11-6299.00-109-9-11		(300.00)
	Miscellaneous Contracted Services	199-23-6299.00-109-9-99		300.00
	<i>Transfer between functions for Cottonwood Creek</i>			
6	Miscellaneous Operating Costs	199-11-6499.00-107-9-23		(1,076.00)
	General Supplies	199-12-6399.00-107-9-99		1,076.00
	<i>Transfer between functions for Lakeside</i>			
7	Travel and Registration; Employee	199-23-6411.08-999-9-99		(2,800.00)
	Travel and Registration; Student	199-36-6412.08-999-9-99		2,800.00
	<i>Transfer between functions for Above-District Travel</i>			
8	General Supplies	199-11-6399.00-109-9-11		(2,411.00)
	General Supplies	199-12-6399.00-109-9-99		2,411.00
	<i>Transfer between functions for Cottonwood Creek</i>			
9	Miscellaneous Operating Costs	199-11-6499.00-107-9-23		(1,335.00)
	General Supplies	199-12-6399.00-107-9-99		1,335.00
	<i>Transfer between functions for Lakeside</i>			
10	Miscellaneous Operating Costs	199-23-6499.00-109-9-99		(255.00)
	Travel and Registration	199-13-6411.00-109-9-21		255.00
	<i>Transfer between functions for Cottonwood</i>			
11	Gifts and Bequests	199-5744	660.00	
	Travel and Registration	199-13-6411.00-042-9-11		660.00
<i>Donation from CMS East Activity Fund</i>				
12	Gifts and Bequests	199-5744	372.00	
	Reclassified Transportation Expenditures	199-11-6494.00-101-9-11		372.00
<i>Donation from Pinkerton Activity Fund</i>				
13	Gifts and Bequests	199-5744	1,211.00	
	General Supplies	199-12-6399.00-101-9-99		1,211.00
<i>Donation from Pinkerton Activity Fund</i>				

Item	Description	Account Number	Revenue	Expenditure
14	Gifts and Bequests	199-5744	682.00	
	Extra Duty Pay for Professional Personnel	199-36-6118.00-001-9-99		682.00
	<i>Donation from CHS Activity Fund</i>			
15	Rentals and Operating Leases	199-36-6269.08-001-9-99		(7,000.00)
	Travel and Registration; Students	199-11-6412.08-001-9-22		7,000.00
	Travel and Registration; Students	199-36-6412.08-001-9-99		(4,000.00)
	Travel and Registration; Students	199-11-6412.08-001-9-22		4,000.00
	General Supplies	199-11-6399.00-001-9-23		(1,745.00)
	Travel and Registration; Employee	199-13-6411.00-001-9-23		1,745.00
	Travel and Registration: Students	199-36-6412.08-001-9-99		(6,000.00)
	Travel and Registration; Students	199-11-6412.08-001-9-22		6,000.00
	General Supplies	199-11-6399.00-001-9-11		(2,000.00)
	Travel and Registration; Employee	199-13-6411.00-001-9-11		2,000.00
	Reading Materials and Library Books	199-11-6329.66-001-9-11		(320.00)
	Travel and Registration; Employee	199-13-6411.00-001-9-11		320.00
	<i>Transfer between functions for CHS</i>			
16	Travel and Registration; Employee	199-13-6411.00-110-9-11		(50.00)
	General Supplies	199-11-6399.00-110-9-11		50.00
	<i>Transfer between functions for Valley Ranch</i>			
17	Reading Materials and Library Books	199-11-6329.00-101-9-11		(500.00)
	Reading Materials and Library Books	199-13-6329.00-101-9-11		500.00
	<i>Transfer between functions for Pinkerton</i>			
18	Telephone, Pagers, Fax	199-51-6256.00-106-9-99		(90.00)
	General Supplies	199-11-6399.00-106-9-11		90.00
	<i>Transfer between functions for Wilson</i>			
19	Gifts and Bequests	199-5744	7,444.00	
	Miscellaneous Contracted Services	199-36-6299.00-001-9-91		2,225.00
	General Supplies;Inventoried	199-36-6398.00-001-9-91		1,549.00
	General Supplies	199-36-6399.00-001-9-91		3,670.00
	<i>Donation from Athletic Activity Fund</i>			
20	General Supplies	199-11-6399.00-101-9-11		(1,200.00)
	Travel and Registration	199-23-6411.00-101-9-99		1,200.00
	<i>Transfer between functions for Pinkerton</i>			
21	General Supplies	199-11-6399.00-111-9-11		(863.00)
	General Supplies	199-12-6399.00-111-9-99		863.00
	Travel and Registration; Employee	199-13-6411.00-111-9-11		(500.00)
	Salaries for Subs	199-11-6112.00-111-9-11		500.00
	Reading Materials and Library Books	199-11-6329.00-111-9-11		(500.00)
	General Supplies	199-12-6399.00-111-9-99		500.00
22	Gifts and Bequests	199-5749	500.00	
	Travel and Registration; Employee	199-41-6411.00-730-9-99		500.00
	<i>Members Conference credit from TASB</i>			
			<u>10,869.00</u>	<u>10,869.00</u>