

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

To: Dr. Jeff Turner  
From: Kelly Penny  
Subject: Budget Amendments  
Date: September 28, 2009

Attached are the September 28, 2009 budget amendments. Total revenue amendments are \$-2,889,406 and expenditure amendments are \$-2,889,406. Amendments by fund are as follows:

<b>Fund</b>	<b>Fund Name</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Explanation</b>
199	General Fund	\$-2,889,406	\$-2,889,406	Donations from PTO and Education Foundation; Transfer funds out of operating into Federal Stimulus Fund 266
	<b>TOTAL</b>	<b>\$-2,889,406</b>	<b>\$-2,889,406</b>	

**Note:**

The above transfer includes \$2,889,950 shifting of general fund salaries and revenue to federal fund 266. This amount is the federal stimulus funds that supplanted state foundation funds.

cc: Barbara Sabedra, Sid Grant

**COPPELL INDEPENDENT SCHOOL DISTRICT**  
**2009-2010 BUDGET AMENDMENTS**  
 September 28, 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
<b>REVENUES</b>												
5700 Local & Intermediate Sources	81,134,724	544	81,135,268	3,245,050	-	3,245,050	17,956,197	-	17,956,197	102,335,971	544	102,336,515
5800 State Program Revenues	14,655,548	(2,889,950)	11,765,598	93,000	-	93,000	-	-	-	14,748,548	(2,889,950)	11,858,598
5900 Federal Program Revenues	-	-	-	623,400	-	623,400	-	-	-	623,400	-	623,400
<b>EXPENDITURES</b>												
5020 Total Revenues	95,790,272	(2,889,406)	92,900,866	3,961,450	-	3,961,450	17,956,197	-	17,956,197	117,707,919	(2,889,406)	114,818,513
11 Instruction	47,979,144	(2,894,477)	45,084,667	-	-	-	-	-	-	47,979,144	(2,894,477)	45,084,667
12 Instr. Resources & Media Services	1,115,119	-	1,115,119	-	-	-	-	-	-	1,115,119	-	1,115,119
13 Curriculum Dev. & Instr. Staff Dev.	422,463	3,864	426,327	-	-	-	-	-	-	422,463	3,864	426,327
21 Instructional Leadership	1,790,998	-	1,790,998	-	-	-	-	-	-	1,790,998	-	1,790,998
23 School Leadership	4,504,679	716	4,505,395	-	-	-	-	-	-	4,504,679	716	4,505,395
31 Guidance, Counseling & Evaluation	2,657,209	291	2,657,500	-	-	-	-	-	-	2,657,209	291	2,657,500
32 Social Work Services	31,315	-	31,315	-	-	-	-	-	-	31,315	-	31,315
33 Health Services	671,599	200	671,799	-	-	-	-	-	-	671,599	200	671,799
34 Student (Pupil) Transportation	1,310,299	-	1,310,299	-	-	-	-	-	-	1,310,299	-	1,310,299
35 Food Services	-	-	-	4,141,226	-	4,141,226	-	-	-	4,141,226	-	4,141,226
36 Cocurricular/Extracurricular Activities	2,010,537	-	2,010,537	-	-	-	-	-	-	2,010,537	-	2,010,537
41 General Administration	2,490,186	-	2,490,186	-	-	-	-	-	-	2,490,186	-	2,490,186
51 Plant Maintenance & Operations	8,235,856	-	8,235,856	-	-	-	-	-	-	8,235,856	-	8,235,856
52 Security & Monitoring Services	214,571	-	214,571	-	-	-	-	-	-	214,571	-	214,571
53 Data Processing Services	1,423,844	-	1,423,844	-	-	-	-	-	-	1,423,844	-	1,423,844
61 Community Services	158,640	-	158,640	-	-	-	-	-	-	158,640	-	158,640
71 Debt Service	-	-	-	-	-	-	18,333,975	-	18,333,975	18,333,975	-	18,333,975
81 Facilities Acquisition & Construction	-	-	-	-	-	-	-	-	-	-	-	-
91 Contr. Instr. Serv. between Schools	24,122,428	-	24,122,428	-	-	-	-	-	-	24,122,428	-	24,122,428
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	405,000	-	405,000	-	-	-	-	-	-	405,000	-	405,000
6,030 Total Expenditures	99,678,387	(2,889,406)	96,788,981	4,141,226	-	4,141,226	18,333,975	-	18,333,975	122,153,588	(2,889,406)	119,264,182
Excess/(Deficiency) of Revenues Over (Under)	(3,888,115)	-	(3,888,115)	(179,776)	-	(179,776)	(377,778)	-	(377,778)	(4,445,669)	-	(4,445,669)
1100 Expenditures	-	-	-	-	-	-	-	-	-	-	-	-
7900 Other Resources	-	-	-	-	-	-	-	-	-	-	-	-
8900 Other (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
1200 Net Change in Fund Balances	(3,888,115)	-	(3,888,115)	(179,776)	-	(179,776)	(377,778)	-	(377,778)	(4,445,669)	-	(4,445,669)
3100 Fund Balance - Sept 1 (Beginning)	20,251,141	-	20,251,141	460,865	-	460,865	2,140,785	-	2,140,785	22,852,791	-	22,852,791
3000 Fund Balance - Aug. 31 (Ending)	16,363,026	-	16,363,026	281,089	-	281,089	1,763,007	-	1,763,007	18,407,122	-	18,407,122

### Budget Amendments, September 28, 2009

Item	Description	Account Number	Revenue	Expenditure
1	Textbooks	199-11-6321.00-106-0-11		(100.00)
	Testing Materials	199-31-6339.00-106-0-25		100.00
	<i>Transfer between functions for Wilson</i>			
2	General Supplies	199-11-6399.00-042-0-24		(1,400.00)
	Travel and Registration	199-13-6411.00-042-0-24		1,400.00
	<i>Transfer between functions for CMS East</i>			
3	General Supplies	199-11-6399.00-101-0-24		(380.00)
	Travel and Registration	199-13-6411.00-101-0-24		380.00
	<i>Transfer between functions for Pinkerton</i>			
4	General Supplies	199-11-6399.00-110-0-11		(200.00)
	Travel and Registration	199-33-6411.00-110-0-99		200.00
	<i>Transfer between functions for Valley Ranch</i>			
5	General Supplies	199-11-6399.67-001-0-11		(1,500.00)
	Travel and Registration	199-13-6411.00-001-0-11		1,500.00
	<i>Transfer between functions for CHS</i>			
6	Inventoried Items	199-11-6398.00-103-0-11		(1,000.00)
	General Supplies	199-23-6399.00-103-0-99		1,000.00
	<i>Transfer between functions for Austin</i>			
7	Gifts and Bequests	199-5744	244.00	
	General Supplies	199-11-6399.00-105-0-11		244.00
	<i>Donation from Mockingbird PTO</i>			
8	Gifts and Bequests	199-5744	300.00	
	Miscellaneous Operating Costs	199-13-6499.00-914-0-99		300.00
	<i>Donation from CISD Education Foundation</i>			
9	Foundation School Program Act Entitlements	199-00-5812	(2,889,950.00)	
	Salaries;Teachers/Professional Personnel	199-11-6119.00-042-0-11		(286,025.00)
	Salaries;Teachers/Professional Personnel	199-11-6119.00-043-0-11		(325,876.00)
	Salaries;Teachers/Professional Personnel	199-11-6119.00-044-0-11		(277,679.00)
	Salaries;Teachers/Professional Personnel	199-11-6119.00-101-0-11		(225,148.00)
	Salaries;Teachers/Professional Personnel	199-11-6119.00-103-0-11		(222,592.00)
	Salaries;Teachers/Professional Personnel	199-11-6119.00-105-0-11		(226,023.00)
	Salaries;Teachers/Professional Personnel	199-11-6119.00-106-0-11		(227,679.00)
	Salaries;Teachers/Professional Personnel	199-11-6119.00-107-0-11		(227,113.00)
	Salaries;Teachers/Professional Personnel	199-11-6119.00-108-0-11		(216,475.00)
	Salaries;Teachers/Professional Personnel	199-11-6119.00-109-0-11		(217,944.00)
	Salaries;Teachers/Professional Personnel	199-11-6119.00-110-0-11		(215,317.00)
	Salaries;Teachers/Professional Personnel	199-11-6119.00-111-0-11		(222,079.00)
	<i>Transfer to Stimulus Fund 266</i>			
10	Membership Dues	199-23-6495.00-106-0-99		(284.00)
	Travel and Registration	199-13-6411.00-106-0-11		284.00
	<i>Transfer between functions for Wilson</i>			
11	General Supplies	199-11-6399.00-111-0-11		(191.00)
	Testing Materials	199-31-6339.00-111-0-25		191.00
	<i>Transfer between functions for Denton Creek</i>			
			(2,889,406.00)	(2,889,406.00)