

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

To: Dr. Jeff Turner  
From: Kelly Penny  
Subject: Final Amended Budget  
Date: 08/27//2012

Attached are the 08/27/2012 budget amendments for the Final Amended Budget. Total revenue amendments are \$1,414,081 and expenditure amendments are \$4,081.

<b>Fund</b>	<b>Fund Name</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Explanation</b>
199	General Fund	\$1,414,081	\$4,081	Student payments for secondary summer school, Speaking engagement fee, Donation from Education Foundation; *Final Amended Budget #11
	<b>TOTAL</b>	<b>\$1,414,081</b>	<b>\$4,081</b>	

\*See attached memo for Amendment #11 – Final Amended Budget

cc: Barbara Sabedra, Sid Grant



Board Action Required

No Action Required

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Date: August 27, 2012

To: CISD Board of Trustees

From: Kelly Penny

CC: Dr. Jeff Turner, Sid Grant

**RE: Final Amended Budget (General Fund, Food Service, & Debt Service)**

Each year at the August Board meeting, the Final Amended Budget is presented for the Board's approval. The purpose of the final amended budget is to project required funds to cover expenditures at the fund/function level, TRS On-Behalf, and year end payroll accrual entries.

The attached entries make the necessary fund/functional category adjustments to cover the projected expenditure amounts so the District does not exceed a fund/functional category and receive an audit finding. Please note the budget amendments are adjusting accounts that the Business Office manages. This ensures that the funds are not expended for any other purpose except to cover year end expenditures (TRS, payroll accruals, etc.). Functions 12, 31, 33, and 53, are being increased for a total of \$75,000, as submitted, to ensure we have adequate funds at these function levels. I do not anticipate expending all these funds. Function 11 expenditures are being reduced by \$75,000 to offset the above increases. Additionally, budgeted revenues are being increased by \$1,410,000 for property tax collections, miscellaneous revenue, insurance recovery and Per Capita.

The above amendments increase budgeted fund balance by \$1,410,000.

Food Service and Debt Service do not require any year end budget adjustments.

**COPPELL INDEPENDENT SCHOOL DISTRICT**  
**2011-2012 BUDGET AMENDMENTS**  
**Final Amended Budget 8/27/2012**

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	82,828,257	1,214,081	84,042,338	3,503,500	-	3,503,500	17,660,516	-	17,660,516	103,992,273	1,214,081	105,206,354
5800 State Program Revenues	15,161,241	200,000	15,361,241	93,000	-	93,000	-	-	-	15,254,241	200,000	15,454,241
5900 Federal Program Revenues	-	-	-	617,050	-	617,050	-	-	-	617,050	-	617,050
5020 Total Revenues	97,989,498	1,414,081	99,403,579	4,213,550	-	4,213,550	17,660,516	-	17,660,516	119,863,564	1,414,081	121,277,645
<b>EXPENDITURES</b>												
11 Instruction	46,498,141	(84,871)	46,413,270		-			-		46,498,141	(84,871)	46,413,270
12 Instr. Resources & Media Services	1,127,913	31,000	1,158,913		-			-		1,127,913	31,000	1,158,913
13 Curriculum Dev. & Instr. Staff Dev.	467,664	(3,418)	464,246		-			-		467,664	(3,418)	464,246
21 Instructional Leadership	1,707,674	2,903	1,710,577		-			-		1,707,674	2,903	1,710,577
23 School Leadership	4,605,810	3,000	4,608,810		-			-		4,605,810	3,000	4,608,810
31 Guidance, Counseling & Evaluation	2,523,325	19,875	2,543,200		-			-		2,523,325	19,875	2,543,200
32 Social Work Services	3,500	-	3,500		-			-		3,500	-	3,500
33 Health Services	673,262	10,000	683,262		-			-		673,262	10,000	683,262
34 Student (Pupil) Transportation	1,545,000	-	1,545,000		-			-		1,545,000	-	1,545,000
35 Food Services	-	-	-	4,302,033	-	4,302,033		-		4,302,033	-	4,302,033
36 Cocurricular/Extracurricular Activities	2,019,650	2,956	2,022,606		-			-		2,019,650	2,956	2,022,606
41 General Administration	2,734,964	-	2,734,964		-			-		2,734,964	-	2,734,964
51 Plant Maintenance & Operations	7,951,110	-	7,951,110		-			-		7,951,110	-	7,951,110
52 Security & Monitoring Services	234,616	-	234,616		-			-		234,616	-	234,616
53 Data Processing Services	1,588,792	15,000	1,603,792		-			-		1,588,792	15,000	1,603,792
61 Community Services	142,672	-	142,672		-			-		142,672	-	142,672
71 Debt Service	-	-	-		-		17,400,490	-	17,400,490	17,400,490	-	17,400,490
81 Facilities Acquisition & Construction	-	-	-		-			-		-	-	-
91 Contr. Instr. Serv. between Schools	24,598,704	-	24,598,704		-			-		24,598,704	-	24,598,704
93 Pmts. To Fiscal Agent/Member Districts	50,459	-	50,459		-			-		50,459	-	50,459
95 Pmts. To Juvenile Justice Alternative Cntr.	35,000	7,636	42,636		-			-		35,000	7,636	42,636
99 Other Governmental Charges	407,084	-	407,084		-			-		407,084	-	407,084
6030 Total Expenditures	98,915,340	4,081	98,919,421	4,302,033	-	4,302,033	17,400,490	-	17,400,490	120,617,863	4,081	120,621,944
Excess(Deficiency) of Revenues Over (Under)												
1100 Expenditures	(925,842)	1,410,000	484,158	(88,483)	-	(88,483)	260,026	-	260,026	(754,299)	1,410,000	655,701
7900 Other Resources	6,282	-	6,282		-			-		6,282	-	6,282
8900 Other (Uses)	-	-	-		-			-		-	-	-
1200 Net Change in Fund Balances	(919,560)	1,410,000	490,440	(88,483)	-	(88,483)	260,026	-	260,026	(748,017)	1,410,000	661,983
3100 Unassigned Fund Balance - Sept 1 (Beginning)	33,213,012	-	33,213,012	603,675	-	603,675	2,056,678	-	2,056,678	35,873,365	-	35,873,365
3000 Budget Unassigned Fund Balance - Aug. 31	32,293,452	1,410,000	33,703,452	515,192	-	515,192	2,316,704	-	2,316,704	35,125,348	1,410,000	36,535,348

## Budget Amendments - Final Amended Budget August 27, 2012

Item	Description	Account Number	Revenue	Expenditure
1	Travel & Registration; Employee	199-13-6411.78-001-2-99		(500)
	Travel & Registration; Employee	199-21-6411.78-902-2-99		500
	<i>Transfer between functions for IB Program</i>			
2	Travel & Registration; Employee	199-13-6411.78-001-2-99		(2,000)
	Travel & Registration; Employee	199-21-6411.78-902-2-99		2,000
	<i>Transfer between functions for IB Program</i>			
3	Salaries for Professional Personnel	199-11-6119.00-999-2-11		(7,636)
	Student Tuition; Other than public	199-95-6223.00-999-2-99		7,636
	<i>Transfer between functions for JJAEP</i>			
4	Miscellaneous Operating Costs	199-11-6499.00-001-2-11		(3,000)
	Salaries for Support Personnel	199-23-6129.00-001-2-99		3,000
	Travel & Registration; Student	199-11-6412.01-001-2-11		(210)
	Travel & Registration; Student	199-36-6412.01-001-2-99		210
	Travel & Registration; Employee	199-13-6411.01-001-2-11		(515)
	Travel & Registration; Student	199-36-6412.01-001-2-99		515
	<i>Transfer between functions for CHS</i>			
5	Extra Duty Pay; Support Personnel	199-31-6121.00-904-2-99		(125)
	Salaries for Subs	199-11-6112.00-904-2-11		125
	<i>Transfer between functions for Student Testing/Assessment</i>			
6	Miscellaneous Operating Costs	199-13-6499.00-914-2-99		(403)
	Miscellaneous Operating Costs	199-21-6499.00-901-2-99		403
	<i>Transfer between functions/org for Curriculum</i>			
7	Secondary Summer School Revenue	199-00-5735.01	1,850	
	Extra Duty Pay for Professional Personnel	199-11-6118.01-001-2-11		1,850
	<i>Student payments for secondary summer school</i>			
8	Extra Duty pay for Professional Personnel	199-11-6118.40-699-2-24		(1,000)
	Extra Duty pay for Professional Personnel	199-12-6118.40-699-2-99		1,000
	<i>Transfer between functions for elementary summer school</i>			
9	Gifts & Bequest	199-5744.74	1,231	
	Miscellaneous Operating Costs	199-36-6499.74-999-2-99		1,231
	<i>Speaking engagement fee from Region 11</i>			
10	Gifts & Bequests	199-5744	1,000	
	Miscellaneous Operating Costs	199-36-6499.74-999-2-99		1,000
<i>Donation from Education Foundation</i>				
11	Taxes; Current Year Levy	199-00-5711	400,000	
	Miscellaneous Revenue	199-00-5749	200,000	
	Per Capita Apportionment	199-00-5811	200,000	
	Insurance Recovery	199-00-5745	610,000	
	Salaries; Professional Personnel	199-11-6119.00-901-2-11		(75,000)
	Salaries for Support Personnel	199-12-6129.00-107-2-99		15,000
	Salaries for Support Personnel	199-12-6129.00-001-2-99		15,000
	Salaries; Professional Personnel	199-31-6119.00-001-2-99		15,000
	Salaries for Support Personnel	199-31-6129.00-904-2-99		5,000
	Salaries for Support Personnel	199-33-6142.00-106-2-99		10,000
	Salaries; Professional Personnel	199-53-6119.00-905-2-99		15,000
<i>Final Amended Budget - See memo page for notes</i>				
			1,414,081	4,081