

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

To: Dr. Jeff Turner  
From: Kelly Penny  
Subject: Budget Amendments  
Date: December 15, 2008

Attached are the December 15th, 2008 budget amendments. Total revenue amendments are \$19,331 and expenditure amendments are \$44,331. 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	19,331	\$19,331	Donations from Campus Activity Funds and PTO's
240	Food Service Fund		\$25,000	Use of fund balance for new computers for each campus and a new milk box at North
	<b>TOTAL</b>	<b>\$19,331</b>	<b>\$44,331</b>	

Note: This District has received the proceeds from the issuance of the Maintenance Notes. A monthly financial report (including budget) will be provided. The Maintenance Note's budget reflects the prior bond appropriations to complete authorized projects.

cc: Barbara Sabedra  
Sid Grant

**COPPELL INDEPENDENT SCHOOL DISTRICT**  
**2008-09 BUDGET AMENDMENTS**  
December 15, 2008

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	83,579,264	19,331	83,598,595	3,300,435	-	3,300,435	18,095,280	-	18,095,280	104,974,979	19,331	104,994,310
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
<b>5020 Total Revenues</b>	<b>104,588,897</b>	<b>19,331</b>	<b>104,608,228</b>	<b>3,989,863</b>	<b>-</b>	<b>3,989,863</b>	<b>18,095,280</b>	<b>-</b>	<b>18,095,280</b>	<b>126,674,040</b>	<b>19,331</b>	<b>126,693,371</b>
<b>EXPENDITURES</b>												
11 Instruction	49,205,800	11,269	49,217,069		-			-		49,205,800	11,269	49,217,069
12 Instr. Resources & Media Services	1,202,397	-	1,202,397		-			-		1,202,397	-	1,202,397
13 Curriculum Dev. & Instr. Staff Dev.	364,526	1,663	366,189		-			-		364,526	1,663	366,189
21 Instructional Leadership	1,923,656	2,000	1,925,656		-			-		1,923,656	2,000	1,925,656
23 School Leadership	4,659,806	880	4,660,686		-			-		4,659,806	880	4,660,686
31 Guidance, Counseling & Evaluation	2,656,263	(12,000)	2,644,263		-			-		2,656,263	(12,000)	2,644,263
32 Social Work Services	48,286	-	48,286		-			-		48,286	-	48,286
33 Health Services	683,643	5,000	688,643		-			-		683,643	5,000	688,643
34 Student (Pupil) Transportation	1,252,039	-	1,252,039		-			-		1,252,039	-	1,252,039
35 Food Services	-	-	-	4,077,543	25,000	4,102,543		-		4,077,543	25,000	4,102,543
36 Cocurricular/Extracurricular Activities	2,105,437	-	2,105,437		-			-		2,105,437	-	2,105,437
41 General Administration	2,631,251	-	2,631,251		-			-		2,631,251	-	2,631,251
51 Plant Maintenance & Operations	9,095,388	(2,000)	9,093,388		-			-		9,095,388	(2,000)	9,093,388
52 Security & Monitoring Services	207,322	-	207,322		-			-		207,322	-	207,322
53 Data Processing Services	1,400,355	12,519	1,412,874		-			-		1,400,355	12,519	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 & Construcion	-	-	-		-			-		-	-	-
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
<b>6,030 Total Expenditures</b>	<b>109,401,119</b>	<b>19,331</b>	<b>109,420,450</b>	<b>4,077,543</b>	<b>25,000</b>	<b>4,102,543</b>	<b>18,122,378</b>	<b>-</b>	<b>18,122,378</b>	<b>131,601,040</b>	<b>44,331</b>	<b>131,645,371</b>
Excess(Deficiency) of Revenues Over (Under)	(4,812,222)	-	(4,812,222)	(87,680)	(25,000)	(112,680)	(27,098)	-	(27,098)	(4,927,000)	(25,000)	(4,952,000)
1100 Expenditures	(4,812,222)	-	(4,812,222)	(87,680)	(25,000)	(112,680)	(27,098)	-	(27,098)	(4,927,000)	(25,000)	(4,952,000)
7900 Other Resources	-	-	-	-	-	-	-	-	-	-	-	-
8900 Other (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
1200 Net Change in Fund Balances	(4,812,222)	-	(4,812,222)	(87,680)	-	(112,680)	(27,098)	-	(27,098)	(4,927,000)	(25,000)	(4,952,000)
3100 Est Budgeted Fund Balance - Sep 1 (Beginning)	22,846,373	-	22,846,373	637,056	-	637,056	2,105,836	-	2,105,836	25,589,265	-	25,589,265
3000 Fund Balance - Aug. 31 (Ending)	18,034,151	-	18,034,151	549,376	-	524,376	2,078,738	-	2,078,738	20,662,265	(25,000)	20,637,265

## Budget Amendments, December 15, 2008

Item	Description	Account Number	Revenue	Expenditure
1	General Supplies	199-11-6399.00-111-9-23		(199.00)
	Travel and Registration	199-13-6411.00-111-9-23		199.00
	<i>Transfer between functions for Denton Creek</i>			
2	Extra Duty Pay for Professional Personnel	199-13-6118.00-911-9-99		(500.00)
	Travel and Registration	199-21-6411.00-911-9-99		500.00
	<i>Transfer between functions for English/Social Studies Curriculum</i>			
3	Miscellaneous Operating Costs	199-11-6499.00-001-9-11		(1,473.00)
	Miscellaneous Operating Costs	199-13-6499.00-001-9-99		723.00
	Consulting	199-13-6291.00-001-9-11		750.00
	General Supplies	199-11-6399.67-001-9-11		(1,050.00)
	Travel and Registration	199-13-6411.00-001-9-11		1,050.00
	<i>Transfer between functions for CHS</i>			
4	General Supplies	199-11-6399.00-913-9-11		(5,000.00)
	General Supplies	199-33-6399.00-913-9-11		5,000.00
	<i>Transfer between functions for Student Services</i>			
5	Miscellaneous Operating Costs	199-23-6499.00-110-9-99		(120.00)
	Miscellaneous Contracted Services	199-11-6299.00-110-9-11		120.00
	<i>Transfer between functions for Valley Ranch</i>			
6	Extra Duty Pay for Professional Personnel	199-11-6118.00-101-9-11		(941.00)
	Miscellaneous Contracted Services	199-13-6299.00-101-9-99		941.00
	<i>Transfer between functions for Pinkerton</i>			
7	Gifts and Bequests	199-5744	1,080.00	
	Reclassified Transportation Expenditures	199-11-6494.00-044-9-11		1,080.00
	<i>Donation from CMS North Activity Fund</i>			
8	Gifts and Bequests	199-5744	1,728.00	
	Reclassified Transportation Expenditures	199-11-6494.00-105-9-11		1,728.00
	<i>Donation from Mockingbird Activity Fund</i>			
9	Gifts and Bequests	199-5744	299.00	
	General Supplies	199-11-6399.00-105-9-11		299.00
	<i>Donation from Mockingbird PTO</i>			
10	Gifts and Bequests	199-5744	875.00	
	General Supplies	199-11-6399.00-003-9-11		875.00
	<i>Payments for Online French Classes</i>			
11	Gifts and Bequests	199-5744	479.00	
	General Supplies	199-53-6399.00-905-9-99		479.00
	<i>Student payments for damage repair costs of laptops</i>			
12	Gifts and Bequests	199-5744	1,510.00	
	Reclassified Transportation Expenditures	199-11-6494.00-042-9-11		1,510.00
	<i>Donation from CMS East Activity Fund</i>			
13	Gifts and Bequests	199-5744	400.00	
	Extra Duty Pay for Support Staff	199-11-6121.00-106-9-11		400.00
	<i>Donation from Wilson Activity Fund</i>			

Item	Description	Account Number	Revenue	Expenditure
14	Gifts and Bequests Extra Duty Pay for Support Staff <i>Donation from CMS West Activity Fund</i>	199-5744 199-11-6121.00-043-9-11	440.00	440.00
15	Gifts and Bequests General Supplies; Inventoried Items <i>Verizon E-Rate refund check</i>	199-5744 199-53-6398.00-905-9-99	12,040.00	12,040.00
16	Utilities;Electricity General Supplies General Supplies <i>Transfer between functions for Maintenance; Energy Savings Awards</i>	199-51-6257.00-950-9-99 199-11-6399.00-105-9-11 199-23-6399.00-042-9-99		(2,000.00) 1,000.00 1,000.00
17	Professional Services Professional Services <i>Transfer between functions for Intervention Services</i>	199-31-6219.00-903-9-23 199-11-6219.90-903-9-23		(12,000.00) 12,000.00
18	Gifts and Bequests Reclassified Transportation Expenditures <i>Donation from Cottonwood Creek PTO</i>	199-5744 199-11-6494.00-109-9-11	480.00	480.00
19	Technology Supplies; Inventoried <i>Funds for new computers at each campus and a replacement milk box at north</i>	240-35-6398.00-999-9-99		25,000.00
20	Travel and Registration Travel and Registration <i>Transfer between functions for Secondary Curriculum</i>	199-13-6411.00-909-9-11 199-21-6411.00-909-9-99		(1,500.00) 1,500.00
			<u>19,331.00</u>	<u>44,331.00</u>