

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

To: Dr. Mike Waldrup  
From: Kelly Penny  
Subject: Amended Budget  
Date: 07/25/2016

Attached are the July Budget Amendments. Total revenue amendments are \$3,089 and total expenditure amendments are \$103,089.

<b>Fund</b>	<b>Fund Name</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Explanation</b>
199	General Fund	\$3,089	\$3,089	Donation from campus activity fund; Donation from Barbara Bush Foundation; Sale of salvaged technology items
240	Child Nutrition	\$0	\$100,000	*See note below for amendment #6
	<b>TOTAL FOR ALL FUNDS</b>	<b>\$3,089</b>	<b>\$103,089</b>	

**\*Note for amendment #6** - The Child Nutrition Department is requesting permission to use a portion (\$100,000.00) of its fund balance for August, 2016, food and non-food expenditures. The new school year (2016-2017), will require two weeks of food and non-food deliveries as compared to one in prior years. This extra week will necessitate payment for goods prior to the new budget year. This will be a decrease in fund balance.

**COPPELL INDEPENDENT SCHOOL DISTRICT**  
**Budget Amendments**  
**July 25, 2016**

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	108,577,498	3,089	108,580,587	3,775,525		3,775,525	24,437,428	-	24,437,428	136,790,451	3,089	136,793,540
5800 State Program Revenues	7,276,204	-	7,276,204	96,000	-	96,000	-	-	-	7,372,204	-	7,372,204
5900 Federal Program Revenues	100,000	-	100,000	718,395	-	718,395	370,968	-	370,968	1,189,363	-	1,189,363
5020 Total Revenues	115,953,702	3,089	115,956,791	4,589,920		4,589,920	24,808,396	-	24,808,396	145,352,018	3,089	145,355,107
<b>EXPENDITURES</b>												
11 Instruction	58,198,056	(4,882)	58,193,174		-			-		58,198,056	(4,882)	58,193,174
12 Instr. Resources & Media Services	1,358,254		1,358,254		-			-		1,358,254	-	1,358,254
13 Curriculum Dev. & Instr. Staff Dev.	483,241	124,077	607,318		-			-		483,241	124,077	607,318
21 Instructional Leadership	2,129,256	-	2,129,256		-			-		2,129,256	-	2,129,256
23 School Leadership	5,491,473	-	5,491,473		-			-		5,491,473	-	5,491,473
31 Guidance, Counseling & Evaluation	3,453,530	-	3,453,530		-			-		3,453,530	-	3,453,530
32 Social Work Services	11,725	-	11,725		-			-		11,725	-	11,725
33 Health Services	995,841		995,841		-			-		995,841	-	995,841
34 Student (Pupil) Transportation	2,099,943		2,099,943		-			-		2,099,943	-	2,099,943
35 Food Services	-		-	4,930,224	100,000	5,030,224		-		4,930,224	100,000	5,030,224
36 Cocurricular/Extracurricular Activities	2,192,628	38,015	2,230,643		-			-		2,192,628	38,015	2,230,643
41 General Administration	3,270,970	-	3,270,970		-			-		3,270,970	-	3,270,970
51 Plant Maintenance & Operations	8,673,353	(156,660)	8,516,693		-			-		8,673,353	(156,660)	8,516,693
52 Security & Monitoring Services	308,980	-	308,980		-			-		308,980	-	308,980
53 Data Processing Services	3,275,736	2,539	3,278,275		-			-		3,275,736	2,539	3,278,275
61 Community Services	183,444	-	183,444		-			-		183,444	-	183,444
71 Debt Service	-	-	-		-		24,748,729	-	24,748,729	24,748,729	-	24,748,729
81 Facilities Acquisition & Construcion	673,647	-	673,647		-			-		-	-	-
91 Contr. Instr. Serv. between Schools	25,102,279	-	25,102,279		-			-		25,102,279	-	25,102,279
93 Pmts. To Fiscal Agent/Member Districts	36,272	-	36,272		-			-		36,272	-	36,272
95 Pmts. To Juvenile Justice Alternative Cntr.	35,000	-	35,000		-			-		35,000	-	35,000
99 Other Governmental Charges	495,000	-	495,000		-			-		495,000	-	495,000
6030 Total Expenditures	118,468,628	3,089	118,471,717	4,930,224	100,000	5,030,224	24,748,729	-	24,748,729	147,473,934	103,089	147,577,023
Excess(Deficiency) of Revenues Over (Under)												
1100 Expenditures	(2,514,926)	-	(2,514,926)	(340,304)	(100,000)	(440,304)	59,667	-	59,667	(2,121,916)	(100,000)	(2,221,916)
7900 Other Resources	68,231		68,231	-	-	-		-	-	68,231	-	68,231
8900 Other (Uses)	-	-	-	-	-	-		-	-	-	-	-
1200 Net Change in Fund Balances	(2,446,695)	-	(2,446,695)	(340,304)	(100,000)	(440,304)	59,667	-	59,667	(2,053,685)	(100,000)	(2,153,685)
3100 Unassigned Fund Balance - Sept 1 (Beginning)	46,702,443	-	46,702,443	1,113,207	-	1,113,207	3,086,152	-	3,086,152	50,901,802	-	50,901,802
3000 Budget Unassigned Fund Balance - Aug. 31	44,255,748	-	44,255,748	772,903	(100,000)	672,903	3,145,819	-	3,145,819	48,848,117	(100,000)	48,748,117

# Budget Amendments 07/25/2016

Item	Description	Account Number	Revenue	Expenditure
1	General Supplies	199-11-6399.00-001-6-11		(1,500)
	Contracted Services	199-11-6299.00-001-6-11		(1,000)
	Miscellaneous Operating Costs	199-11-6499.00-001-6-11		(2,000)
	Travel & Registration; Employee	199-13-6411.00-001-6-11		4,500
	Travel & Registration; Student	199-36-6412.01-001-6-99		(1,000)
	Travel & Registration; Employee	199-13-6411.01-001-6-99		1,000
	<i>Transfer between functions for CHS</i>			
2	Salaries for Subs	199-11-6112.00-913-6-11		(50)
	Extra Duty Pay for Professional Personnel	199-11-6118.00-913-6-11		(882)
	Extra Duty Pay for Professional Personnel	199-13-6118.00-913-6-99		932
	<i>Transfer between functions for Student Services</i>			
3	Gifts & Bequests	199-5744	50	
	Extra Duty Pay for Professional Personnel	199-11-6118.00-001-6-11		50
	<i>Donation from CHS Activity Fund</i>			
4	Gifts & Bequests	199-5744	500	
	Employee Allowances	199-11-6139.00-001-6-11		500
	<i>Donation from Barbara Bush Foundation</i>			
5	Miscellaneous Revenue	199-5749	2,539	
	General Supplies	199-53-6399.00-905-6-99		2,539
	<i>Sale of Salvaged technology items</i>			
6	Food	240-35-6341.00-999-6-99		75,000
	Non-Food	240-35-6342.00-999-6-99		25,000
	<i>Decrease in Child Nutrition fund balance for EOY Expenses</i>			
	<i>*see memo page for explanation</i>			
7	Vehicles	199-51-6631.00-999-6-99		(156,660)
	Vehicles	199-13-6631.00-999-6-99		117,645
	Vehicles	199-36-6631.00-999-6-91		39,015
	<i>Correct function on vehicle purchases</i>			
			<hr/> <hr/> 3,089	<hr/> <hr/> 103,089