

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

To: Dr. Jeff Turner
From: Kelly Penny
Subject: April Budget Amendments
Date: 05/21/2012

Attached are the 05/21/2012 budget amendments. Total revenue amendments are \$2,405 and expenditure amendments are \$144,405.

Fund	Fund Name	Revenues	Expenditures	Explanation
199	General Fund	\$2,405	\$17,405	Donations from campus activity funds, Student payments for E2020; Rosetta Stone; Sponsorship for Leadership conference and FCA Buses; See memo below for more information on amendment #16
240	Food Service Fund		\$127,000	Increase in food costs. equipment replacement, unexpected equipment repair costs-see memo below for more information on amendment #15
	TOTAL	\$2,405	\$129,405	

Memo:

Budget amendment #16 for \$15,000 is a portion of the \$25,000 that the Board approved for Standard Base report cards for the 2012-2013 budget. However, since the programming for the Standard Base report cards must begin before the new budget year (September 1, 2012), Curriculum is requesting a portion of the funds in the current year (\$15,000) be allocated to move forward in a timely manner. The remaining \$10,000 of the \$25,000 approved by the Board will be budgeted in the 2012-2013 budget. This amendment will reduce Operating Fund Balance by \$15,000 in the current fiscal year.

Budget amendment #15 for \$127,000 for Food Service is listed as a separate agenda item and will be explained in further detail by Sid Grant. This amendment will reduce the Food Service Fund Balance by \$127,000.

cc: Barbara Sabedra, Sid Grant

COPPELL INDEPENDENT SCHOOL DISTRICT
2011-2012 BUDGET AMENDMENTS
 May 21, 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
REVENUES												
5700 Local & Intermediate Sources	82,763,661	2,405	82,766,066	3,503,500	-	3,503,500	17,660,516	-	17,660,516	103,927,677	2,405	103,930,082
5800 State Program Revenues	15,161,241		15,161,241	93,000	-	93,000	-	-	-	15,254,241	-	15,254,241
5900 Federal Program Revenues	-	-	-	617,050	-	617,050	-	-	-	617,050	-	617,050
5020 Total Revenues	97,924,902	2,405	97,927,307	4,213,550	-	4,213,550	17,660,516	-	17,660,516	119,798,968	2,405	119,801,373
EXPENDITURES												
11 Instruction	46,385,733	18,255	46,403,988		-			-		46,385,733	18,255	46,403,988
12 Instr. Resources & Media Services	1,127,138	(225)	1,126,913		-			-		1,127,138	(225)	1,126,913
13 Curriculum Dev. & Instr. Staff Dev.	447,977	2,390	450,367		-			-		447,977	2,390	450,367
21 Instructional Leadership	1,699,170	6,475	1,705,645		-			-		1,699,170	6,475	1,705,645
23 School Leadership	4,612,487	(2,572)	4,609,915		-			-		4,612,487	(2,572)	4,609,915
31 Guidance, Counseling & Evaluation	2,540,750	(6,818)	2,533,932		-			-		2,540,750	(6,818)	2,533,932
32 Social Work Services	3,500	-	3,500		-			-		3,500	-	3,500
33 Health Services	674,431	(600)	673,831		-			-		674,431	(600)	673,831
34 Student (Pupil) Transportation	1,545,000	-	1,545,000		-			-		1,545,000	-	1,545,000
35 Food Services	-	-	-	4,175,033	127,000	4,302,033		-		4,175,033	127,000	4,302,033
36 Cocurricular/Extracurricular Activities	2,011,103	500	2,011,603		-			-		2,011,103	500	2,011,603
41 General Administration	2,724,586	-	2,724,586		-			-		2,724,586	-	2,724,586
51 Plant Maintenance & Operations	7,947,110	-	7,947,110		-			-		7,947,110	-	7,947,110
52 Security & Monitoring Services	234,616	-	234,616		-			-		234,616	-	234,616
53 Data Processing Services	1,582,523	-	1,582,523		-			-		1,582,523	-	1,582,523
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	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	407,084	-	407,084		-			-		407,084	-	407,084
6030 Total Expenditures	98,819,084	17,405	98,836,489	4,175,033	127,000	4,302,033	17,400,490	-	17,400,490	120,394,607	144,405	120,539,012
Excess(Deficiency) of Revenues Over (Under)												
1100 Expenditures	(894,182)	(15,000)	(909,182)	38,517	(127,000)	(88,483)	260,026	-	260,026	(595,639)	(142,000)	(737,639)
7900 Other Resources	-	-	-	-	-	-	-	-	-	-	-	-
8900 Other (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
1200 Net Change in Fund Balances	(894,182)	(15,000)	(909,182)	38,517	(127,000)	(88,483)	260,026	-	260,026	(595,639)	(142,000)	(737,639)
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 Est Unassigned Fund Balance - Aug. 31 (Ending)	32,318,830	(15,000)	32,303,830	642,192	(127,000)	515,192	2,316,704	-	2,316,704	35,277,726	(142,000)	35,135,726

Budget Amendments - May 21, 2012

Item	Description	Account Number	Revenue	Expenditure
1	Miscellaneous Operating Costs	199-23-6499.00-999-2-99		(990)
	Travel & Registration; Employee	199-13-6411.00-001-2-11		495
	Travel & Registration; Employee	199-13-6411.00-044-2-11		495
	<i>Transfer between functions for Leadership for the Digital Learning Age Conference</i>			
2	General Supplies	199-23-6399.00-103-2-99		(136)
	Reading Materials & Library Books	199-31-6329.00-103-2-99		136
	<i>Transfer between functions for Austin Elementary</i>			
3	General Supplies	199-23-6399.00-103-2-99		(46)
	General Supplies	199-31-6399.00-103-2-99		46
	<i>Transfer between functions for Austin Elementary</i>			
4	Wages for Subs	199-11-6112.00-918-2-11		(750)
	Travel & Registration; Employee	199-21-6411.00-918-2-99		750
	<i>Transfer between functions for Strategic Initiatives</i>			
5	General Supplies	199-11-6399.00-001-2-22		(400)
	Travel & Registration; Employee	199-13-6411.00-001-2-22		400
	General Supplies	199-33-6399.00-001-2-99		(600)
	Travel & Registration; Employee	199-23-6411.00-001-2-99		600
	Salaries for Subs	199-12-6112.00-001-2-11		(225)
	Salaries for Subs	199-11-6112.00-001-2-11		225
	General Supplies	199-11-6399.00-001-2-11		(500)
	Extra Duty Pay for Professional Personnel	199-36-6118.07-001-2-99		500
	<i>Transfer between functions for CHS</i>			
6	Dues	199-21-6495.00-909-2-99		(925)
	Salaries for Subs	199-11-6112.00-909-2-11		100
	Extra Duty Pay; Professional Personnel	199-11-6118.00-909-2-11		300
	General Supplies	199-11-6399.00-909-2-11		525
	<i>Transfer between functions for School Improvement</i>			
7	Gifts and Bequests	199-5744	1,000	
	Consulting	199-13-6291.00-914-2-99		1,000
	<i>Donation from sponsors for Leadership Conference</i>			
8	Gifts and Bequests	199-5744	180	
	Salaries for Subs	199-11-6112.00-001-2-11		180
	<i>Donation from CHS Activity</i>			
9	Miscellaneous Revenue	199-5749	400	
	Technology & Equipment	199-11-6636.00-001-2-11		400
	<i>Student payments for E2020</i>			
10	Miscellaneous Revenue	199-5749	100	
	General Supplies	199-11-6399.00-001-2-11		100
	<i>Student payment for Rosetta Stone</i>			
11	Gifts and Bequests	199-5744	725	
	Travel & Registration; Students	199-11-6412.00-043-2-11		725
	<i>Donation for FCA Buses</i>			
12	Travel & Registration; Employee	199-23-6411.00-002-2-28		(2,000)
	Inventoried Items	199-11-6398.00-002-2-28		2,000
	<i>Transfer between functions for Ed Annex</i>			

Item	Description	Account Number	Revenue	Expenditure
13	Miscellaneous Contracted Services	199-21-6299.00-909-2-99		(350)
	Insurance & Bonding Costs	199-11-6429.00-909-2-11		350
	<i>Transfer between functions for School Improvement</i>			
14	Testing Materials	199-31-6339.00-904-2-99		(7,000)
	Travel & Registration; Employee	199-21-6411.00-901-2-99		7,000
	<i>Transfer between functions for Curriculum/Testing</i>			
15	Capital Outlay; Food Service	240-35-6639.00-999-2-99		127,000
	<i>Increased food costs, equipment replacement, unexpected repair costs</i>			
16	Contracted Maintenance & Repairs	199-11-6249.00-999-2-11		15,000
	<i>Standards based report card project</i>			
			2,405	144,405