

Budget Amendments - August 22, 2005

Item	Description	Account Number	Revenue	Expenditure
1	Professional Services	199-21-6219.00-901-5-99		(700)
	Professional Services	199-11-6219.00-199-5-99		700
	<i>Transfer between functions for Curriculum</i>			
2	Gifts and Bequests	199-5744	831	
	Reclassified Transportation Expenditure:	199-11-6494.02-001-5-11		169
	Reclassified Transportation Expenditures	199-36-6494.01-001-5-99		662
	<i>Donation from CHS Activity Fund</i>			
3	Gifts and Bequests	196-5744.87	8,550	
	General Supplies	196-11-6395.87-001-5-11		1,600
	Technology Items	196-11-6396.87-001-5-11		1,450
	Technology Items (to be inventoried)	196-11-6398.87-001-5-11		5,500
	<i>CEDC Grant; Ready, Set, Teach</i>			
4	Gifts and Bequests	196-5744.86	30,200	
	Textbooks	196-11-6321.86-001-5-11		2,450
	Technology Items	196-11-6396.86-001-5-11		5,200
	Technology Items (to be inventoried)	196-11-6398.86-001-5-11		20,800
	Travel and Registration	196-11-6411.86-001-5-11		1,750
	<i>CEDC Grant; Engineering Technologies Pathway</i>			
5	Professional Services	199-11-6219.00-199-5-23		(3,000)
	Professional Services	199-32-6219.00-199-5-23		3,000
	<i>Transfer between functions for Special Ed</i>			
6	Gifts and Bequests	199-5744	803	
	Extra Duty Pay/Overtime for Support Staff	199-11-6121.00-001-5-11		803
	<i>Donation from CHS Activity Fund</i>			
7	General Supplies (Inventory items over \$500 per unit)	183-36-6399.00-001-5-99		(2,925)
	Contracted Maintenance and Repair	199-51-6249.00-999-5-99		2,925
	<i>Transfer between funds/functions for painting Volleyball lines at West</i>			
8	Contracted Maintenance and Repair	199-11-6249.00-105-5-11		(250)
	Miscellaneous Contracted Services	199-11-6299.00-105-5-11		(67)
	Reclassified Transportation Expenditures	199-11-6494.00-105-5-11		(300)
	General Supplies	199-23-6395.00-105-5-99		(211)
	General Supplies	199-11-6395.00-105-5-11		828
	<i>Transfer between functions for Mockingbird</i>			
9	Gifts and Bequests	199-5744	9,000	
	Technology Items (to be inventoried)	199-11-6398.00-107-5-11		1,376
	Miscellaneous Contracted Services	199-11-6299.00-107-5-11		4,226
	Technology Items	199-11-6396.00-107-5-11		\$3,398
	<i>Donation from Lakeside PTO</i>			
10	Gifts and Bequests	199-5744	1,040	
	General Supplies	199-11-6395.00-107-5-11		1,040
	<i>Donation from Lakeside PTO</i>			

11	Gifts and Bequests	199-5744	9,853	
	Miscellaneous Contracted Services	199-23-6299.00-001-5-99		2,210
	Miscellaneous Contracted Services	199-11-6299.00-001-5-11		540
	Technology Items (to be inventoried)	199-11-6398.00-001-5-11		6,577
	Technology Items	199-11-6396.00-001-5-11		526
	Donation from CHS Activity Fund			
12	Gifts and Bequests	183-5744	1,050	
	Travel and Regustration	183-36-6411.00-001-5-99		1,050
	Donation from Athletic Activity Fund			
13	Travel and Registration	199-13-6411.00-106-5-11		(900)
	Travel and Registration	199-23-6411.00-106-5-99		(300)
	General Supplies	199-23-6395.00-106-5-99		(100)
	General Supplies	199-11-6395.00-106-5-11		1,300
	Transfer between functions for Wilson			
14	Gifts and Bequests	199-5744	1,000	
	Grounds Services	199-51-6246.19-999-5-99		1,000
	Donation from Valley Ranch PTO			
15	Gifts and Bequests	199-5744	1,250	
	Miscellaneous Operating Costs	199-11-6499.00-108-5-11		1,250
	Donation from Town Center PTO & other individuals			
THE FOLLOWING TWO ENTRIES ARE EOY ENTRIES TO ENSURE THAT WE DON'T EXCEED BUDGET AT THE FUNCTION LEVEL				
16	Capital Outlay	240-35-6639.00-999-5-99		200,000
	Food Supplies	240-35-6341.40-999-5-99		150,000
	Electricity	240-35-6257.00-999-5-99		21,000
	Food Sales	240-35-5751.00	171,000	
	Additional expenditures for CHS cafeteria upgrades, food supplies & electricity expense - EOY amendment			
17	Interest Income	199-5742.00	450,000	
	Prior Years' Taxes	199-5712.00	600,000	
	Rollback Taxes	199-5716.00	300,000	
	Penalty & Interest on Taxes	199-5719.00	500,000	
	Technology Supplies	199-53-6398.00-905-5-99		50,000
	Additional technology expenditures			
	Miscellaneous Contracted Services	199-41-6299.00-750-5-99		200,000
	Consulting services for North Lake Property Development Plan			
	Salaries Expense	199-33-6129.00-111-5-11		15,000
	Total payroll costs for health services exceeded budget			
	Rental Equipment - above district competitions	199-36-6269.08-001-5-99		40,000
	Student Travel - above district competitions	199-36-6412.08-001-5-99		50,000
	Additional appropriation for above district travel for competitions - EOY amendment			

	Extra Duty Pay - Overtime	199-61-6121.00-952-5-99		10,000
	<i>Additional Facilities rental overtime - offset by facilities rental</i>			
	Contracted Services	199-61-6299.00-952-5-99		6,500
	<i>Annual payment for School Dude Facilities rental software and trip scheduling software</i>			
18	Residual Equity Transfers In	199-00-7999.00-000-5-00	1,400,892	
	<i>Recognize transfer of Health Ins. Fund balance into General Fund</i>			
			<u>3,485,469</u>	<u>806,077</u>

COPPELL INDEPENDENT SCHOOL DISTRICT
2004-05 BUDGET AMENDMENTS
AMENDED AUGUST 22, 2005

DATA CONTROL CODE	GENERAL FUND			SPECIAL REVENUE 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	91,398,310	1,913,577	93,311,887	3,040,750	171,000	3,211,750	13,971,864		13,971,864	108,410,924	2,084,577	110,495,501
5800 State Program Revenues	6,606,243		6,606,243	985,913		985,913			0	7,592,156	0	7,592,156
5900 Federal Program Revenues	15,000		15,000	2,546,264		2,546,264			0	2,561,264	0	2,561,264
5030 Total Revenues	98,019,553	1,913,577	99,933,130	6,572,927	171,000	6,743,927	13,971,864	0	13,971,864	118,564,344	2,084,577	120,648,921
EXPENDITURES												
11 Instruction	39,504,645	57,866	39,562,511	2,334,901		2,334,901			0	41,839,546	57,866	41,897,412
12 Instr. Resources & Media Services	1,014,708		1,014,708	8,000		8,000			0	1,022,708	0	1,022,708
13 Curriculum Dev. & Instr. Staff Dev.	257,826	(900)	256,926	158,884		158,884			0	416,710	(900)	415,810
21 Instructional Leadership	1,145,398	(700)	1,144,698	9,000		9,000			0	1,154,398	(700)	1,153,698
23 School Leadership	3,528,831	1,599	3,530,430	16,100		16,100			0	3,544,931	1,599	3,546,530
31 Guidance, Counseling & Evaluation	2,175,106		2,175,106	411,499		411,499			0	2,586,605	0	2,586,605
32 Social Work Services		3,000	3,000	20,861		20,861			0	20,861	3,000	23,861
33 Health Services	556,816	15,000	571,816	8,020		8,020			0	564,836	15,000	579,836
34 Student (Pupil) Transportation	695,722		695,722			0			0	695,722	0	695,722
35 Food Services			0	3,609,268	371,000	3,980,268			0	3,609,268	371,000	3,980,268
36 Cocurricular/Extracurricular Activities	1,595,086	88,787	1,683,873	8,000		8,000			0	1,603,086	88,787	1,691,873
41 General Administration	2,444,208	200,000	2,644,208	42,805		42,805			0	2,487,013	200,000	2,687,013
51 Plant Maintenance & Operations	7,881,002	3,925	7,884,927	52,890		52,890			0	7,933,892	3,925	7,937,817
52 Security & Monitoring Services	144,388		144,388	360		360			0	144,748	0	144,748
53 Data Processing Services	1,403,626	50,000	1,453,626	4,200		4,200			0	1,407,826	50,000	1,457,826
61 Community Services	91,603	16,500	108,103	500		500			0	92,103	16,500	108,603
71 Debt Service			0			0	13,971,864		13,971,864	13,971,864	0	13,971,864
81 Facilities Acquisition & Construction	206,400		206,400			0			0	206,400	0	206,400
91 Contr. Instr. Serv. between Schools	35,586,488		35,586,488			0			0	35,586,488	0	35,586,488
93 Pmts. To Fiscal Agent/Member Districts	60,000		60,000			0			0	60,000	0	60,000
95 Pmts. To Juvenile Justice Alternative Cntr.	12,240		12,240			0			0	12,240	0	12,240
6050 Total Expenditures	98,304,093	435,077	98,739,170	6,685,288	371,000	7,056,288	13,971,864	0	13,971,864	118,961,245	806,077	119,767,322
Excess(Deficiency) of Revenues Over (Under)												
1100 Expenditures	(284,540)	1,478,500	1,193,960	(112,361)	(200,000)	(312,361)	0	0	0	(396,901)	1,278,500	881,599
7910 Other Resources		1,400,892	1,400,892			0			0	0	1,400,892	1,400,892
8910 Other (Uses)			0			0			0	0	0	0
Excess (Deficiency) of Revenues & Other Resources Over (Under) Expenditures and												
1200 Other Uses	(284,540)	2,879,392	2,594,852	(112,361)	(200,000)	(312,361)	0	0	0	(396,901)	2,679,392	2,282,491
100 Budgeted Fund Balance - Sept. 1 (Beginning)	7,690,856		7,690,856	500,000		500,000	2,400,000		2,400,000	10,590,856	0	10,590,856
3000 Fund Balance - Aug. 31 (Ending)	7,406,316	2,879,392	10,285,708	387,639	(200,000)	187,639	2,400,000	0	2,400,000	10,193,955	2,679,392	12,873,347
100 Actual Fund Balance - Sept. 1 (Beginning)	10,810,473		10,810,473	920,154	0	920,154	2,548,728		2,548,728	14,279,355	0	14,279,355
3000 Fund Balance - Aug. 31 (Ending)	10,525,933	2,879,392	13,405,325	807,793	(200,000)	607,793	2,548,728	0	2,548,728	13,882,454	2,679,392	16,561,846

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

To: Dr. Jeff Turner
From: Ralph Seeley
Subject: Final 2004-05 Budget Amendments
Date: August 17, 2005

Attached are the final budget amendments for the 2004-05 budget. Total revenue amendments are \$3,485,469 and expenditure amendments are \$806,077. Amendments by fund are as follows:

Fund	Fund Name	Revenues	Expenditures	Reason for Amendment
183	Athletic Fund	\$1,050	-\$1,875	Donation from Activity Fund and transfer to fund 199 to pay for painting volleyball lines at West
196	CEDC Grant Fund	\$38,750	\$38,750	Revenue and Expenses for two sales tax grants. These are 2005-06 grants however, some of the items in the grants needed to be purchased prior to the first day of school. We will have to recognize the expenses in the 2004-05 fiscal year.
199	General Fund	\$3,274,669	\$398,202	Donations from activity funds & PTOs. End of year adjustments recognizing adjusting revenues and expenditures including transfer of the Health Insurance Fund excess balance into the General Fund
240	Child Nutrition Fund	\$171,000	\$371,000	Increased costs for food service operation. Use of fund balance for CHS cafeteria improvements.
	Total	\$3,485,469	\$806,077	

End of Year budget amendments have been listed for both revenues and expenditures in order to more closely reflect the ending fund balance for the general fund. In the 2005-06 budget I used an estimated September 1, 2005 (beginning of year) fund balance of \$14,000,000. The attached budget amendments table reflects an August 31, 2005 (end of year) fund balance of \$13,405,325. This amount will actually be greater based on actual revenues exceeding estimations and expenditures being less than the budget appropriation.

Board members are encouraged to contact me prior to the meeting with any questions.

Cc: Barbara Sabedra
Sid Grant