

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

To: Dr. Jeff Turner  
From: Kelly Penny  
Subject: Budget Amendments  
Date: 04/25/2011

Attached are the 04/25/2011 budget amendments. Total revenue amendments are \$20,132 and expenditure amendments are \$356,132. Expenditures by fund are as follows.

<b>Fund</b>	<b>Fund Name</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Explanation</b>
199	General Fund	\$11,881	\$11,881	Donation from activity funds; Auction proceeds, Student payments for Rosetta Stone, & E2020
240	Food Service	\$8,251	\$344,251	Auction proceeds; Repairs and replacement of equipment (approved at 03/28/2011 Board meeting, see note below)
	<b>TOTAL</b>	<b>\$20,132</b>	<b>\$356,132</b>	

Note: The Food Service amendment (#12) for \$336,000 reflects the repair and replacement costs of equipment that was approved at the March 28<sup>th</sup> Board meeting. This will reduce the Food Service Fund Balance by \$336,000.

cc: Barbara Sabedra, Sid Grant

COPPELL INDEPENDENT SCHOOL DISTRICT  
2010-2011 BUDGET AMENDMENTS  
April 25, 2011

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	86,867,364	11,881	86,879,245	3,432,353	8,251	3,440,604	17,944,763	-	17,944,763	108,244,480	20,132	108,264,612
5800 State Program Revenues	14,414,980	-	14,414,980	93,000	-	93,000	-	-	-	14,507,980	-	14,507,980
5900 Federal Program Revenues	-	-	-	624,450	-	624,450	-	-	-	624,450	-	624,450
<b>5020 Total Revenues</b>	<b>101,282,344</b>	<b>11,881</b>	<b>101,294,225</b>	<b>4,149,803</b>	<b>8,251</b>	<b>4,158,054</b>	<b>17,944,763</b>	<b>-</b>	<b>17,944,763</b>	<b>123,376,910</b>	<b>20,132</b>	<b>123,397,042</b>
<b>EXPENDITURES</b>												
11 Instruction	45,501,176	505	45,501,681		-			-		45,501,176	505	45,501,681
12 Instr. Resources & Media Services	1,132,193	(244)	1,131,949		-			-		1,132,193	(244)	1,131,949
13 Curriculum Dev. & Instr. Staff Dev.	462,197	(84)	462,113		-			-		462,197	(84)	462,113
21 Instructional Leadership	1,676,071	(13,490)	1,662,581		-			-		1,676,071	(13,490)	1,662,581
23 School Leadership	4,701,892	7,789	4,709,681		-			-		4,701,892	7,789	4,709,681
31 Guidance, Counseling & Evaluation	2,706,768	9,535	2,716,303		-			-		2,706,768	9,535	2,716,303
32 Social Work Services	-	-	0		-			-		-	-	0
33 Health Services	680,052	(586)	679,466		-			-		680,052	(586)	679,466
34 Student (Pupil) Transportation	1,505,000	-	1,505,000		-			-		1,505,000	-	1,505,000
35 Food Services	-	-	-	4,223,068	344,251	4,567,319		-		4,223,068	344,251	4,567,319
36 Cocurricular/Extracurricular Activities	2,057,049	3,846	2,060,895		-			-		2,057,049	3,846	2,060,895
41 General Administration	2,947,634	-	2,947,634		-			-		2,947,634	-	2,947,634
51 Plant Maintenance & Operations	8,155,368	-	8,155,368		-			-		8,155,368	-	8,155,368
52 Security & Monitoring Services	226,389	(1,325)	225,064		-			-		226,389	(1,325)	225,064
53 Data Processing Services	1,529,873	5,935	1,535,808		-			-		1,529,873	5,935	1,535,808
61 Community Services	159,829	-	159,829		-			-		159,829	-	159,829
71 Debt Service	-	-	-		-		18,282,031	-	18,282,031	18,282,031	-	18,282,031
81 Facilities Acquisition & Construcion	-	-	-		-			-		-	-	-
91 Contr. Instr. Serv. between Schools	26,342,001	-	26,342,001		-			-		26,342,001	-	26,342,001
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	28,098	-	28,098		-			-		28,098	-	28,098
<b>6030 Total Expenditures</b>	<b>99,946,090</b>	<b>11,881</b>	<b>99,957,971</b>	<b>4,223,068</b>	<b>344,251</b>	<b>4,567,319</b>	<b>18,282,031</b>	<b>-</b>	<b>18,282,031</b>	<b>122,451,189</b>	<b>356,132</b>	<b>122,807,321</b>
Excess(Deficiency) of Revenues Over (Under)												
1100 Expenditures	1,336,254	-	1,336,254	(73,265)	(336,000)	(409,265)	(337,268)	-	(337,268)	925,721	(336,000)	589,721
7900 Other Resources	-	-	-	-	-	-	-	-	-	-	-	-
8900 Other (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
<b>1200 Net Change in Fund Balances</b>	<b>1,336,254</b>	<b>-</b>	<b>1,336,254</b>	<b>(73,265)</b>	<b>(336,000)</b>	<b>(409,265)</b>	<b>(337,268)</b>	<b>-</b>	<b>(337,268)</b>	<b>925,721</b>	<b>(336,000)</b>	<b>589,721</b>
3100 Unreserved Fund Balance - Sept 1 (Beginning)	25,539,827	-	25,539,827	775,789	-	775,789	2,332,126	-	2,332,126	28,647,742	-	28,647,742
3000 Estimated Fund Balance - Aug. 31 (Ending)	26,876,081	-	26,876,081	702,524	(336,000)	366,524	1,994,858	-	1,994,858	29,573,463	(336,000)	29,237,463

## Budget Amendments, April 25, 2011

Item	Description	Account Number	Revenue	Expenditure
1	Dues	199-11-6495.00-111-1-11		(107)
	General Supplies	199-33-6399.00-111-1-99		107
	<i>Transfer between functions for Denton Creek</i>			
2	General Supplies	199-23-6399.00-108-1-99		(11)
	General Supplies	199-33-6399.00-108-1-99		11
	<i>Transfer between functions for Town Center</i>			
3	General Supplies	199-11-6399.00-905-1-99		(10,090)
	Testing Materials	199-31-6339.00-905-1-99		10,090
	<i>Transfer between functions for Technology</i>			
4	Travel & Registration; Employee	199-13-6411.00-914-1-99		(3,000)
	Salaries for Subs	199-11-6112.00-914-1-11		3,000
	<i>Transfer between functions for Staff Development</i>			
5	Contracted Maintenance & Repairs	199-12-6249.00-103-1-99		(300)
	Reading Materials	199-12-6329.00-103-1-99		(200)
	Travel & Registration; Employee	199-13-6411.00-103-1-11		(1,300)
	Travel & Registration; Employee	199-13-6411.00-103-1-21		(200)
	Travel & Registration; Employee	199-13-6411.00-103-1-25		(100)
	General Supplies	199-33-6399.00-103-1-99		(73)
	Travel & Registration; Employee	199-33-6411.00-103-1-99		(150)
	Miscellaneous Operating Costs	199-33-6499.00-103-1-99		(200)
	Salaries for Subs	199-11-6112.00-103-1-11		2,523
	<i>Transfer between functions for Austin</i>			
6	General Supplies	199-33-6399.00-002-1-28		(300)
	General Supplies	199-31-6399.00-002-1-28		(555)
	Travel & Registration; Employee	199-13-6411.00-002-1-28		855
	<i>Transfer between functions for Education Annex</i>			
7	Miscellaneous Contracted Services	199-21-6299.00-913-1-99		(1,600)
	General Supplies	199-52-6399.00-913-1-99		(1,500)
	Salaries for Subs	199-11-6112.00-913-1-11		3,100
	<i>Transfer between functions for Student Services</i>			
8	Miscellaneous Operating Costs	199-21-6499.00-901-1-99		(2,500)
	Dues	199-21-6495.00-901-1-99		(1,345)
	Licensed Professional Services	199-21-6219.00-901-1-99		(2,860)
	Salaries for Subs	199-11-6112.00-901-1-99		6,705
	<i>Transfer between functions for Curriculum</i>			
9	Miscellaneous Contracted Services	199-36-6299.00-001-1-91		(175)
	Miscellaneous Contracted Services	199-52-6299.00-001-1-91		175
	<i>Transfer between functions for CHS</i>			
10	Gifts and Bequests	199-5749	1,418	
	Extra Duty Pay for Professional Personnel	199-36-6118.00-001-1-91		1,418
	<i>Donation from CHS Activity Fund</i>			
11	Travel & Registration; Employee	199-13-6411.78-001-1-99		(1,800)
	Travel & Registration; Employee	199-23-6411.78-001-1-99		1,800
	Travel & Registration; Employee	199-21-6411.78-902-1-99		(3,900)
	Extra Duty Pay for Professional Personnel	199-13-6118.78-001-1-99		3,900
	Travel & Registration; Employee	199-21-6411.78-902-1-99		(1,100)
	Travel & Registration; Employee	199-13-6411.78-001-1-99		1,100
	<i>Transfer between functions for IB Program</i>			
12	Technology & Equipment (over \$5,000 per unit)	240-35-6636.00-999-1-99		336,000

Item	Description	Account Number	Revenue	Expenditure
	<i>Replace &amp; repair cafeteria equipment</i>			
13	Gifts and Bequests	199-5744	589	
	Miscellaneous Contracted Services	199-36-6299.00-001-1-91		589
	<i>Athletic Activity Fund; Basketball Officials</i>			
14	Miscellaneous Revenue	240-5749	8,251	
	General Supplies	240-35-6399.00-999-1-99		8,251
	<i>Auction proceeds</i>			
15	Miscellaneous Revenue	199-5749	5,935	
	General Supplies	199-53-6399.00-905-1-99		5,935
	<i>Auction proceeds</i>			
16	Miscellaneous Revenue	199-5749	100	
	General Supplies	199-11-6399.00-001-1-11		100
	<i>Student payment for Rosetta Stone</i>			
17	Miscellaneous Revenue	199-5749	1,800	
	Technology & Equipment, over \$5,000 per unit	199-11-6636.00-001-1-11		1,800
	<i>Student payments for E2020</i>			
18	Gifts and Bequests	199-5744	2,014	
	Rentals and Operating Leases	199-36-6269.00-001-1-91		1,397
	Miscellaneous Contracted Services	199-36-6299.00-001-1-91		617
	<i>Donation from Athletic Activity Fund</i>			
19	General Supplies	199-11-6399.00-001-1-11		(6,275)
	Travel & Registration; Employee	199-23-6411.00-001-1-99		6,000
	General Supplies	199-12-6399.00-001-1-99		256
	Miscellaneous Contracted Services	199-33-6299.00-001-1-99		19
	<i>Transfer between functions for CHS</i>			
20	Gifts and Bequests	199-5744	25	
	Salaries for Support Personnel	199-11-6129.00-106-1-11		25
	<i>Donation from Wilson Activity Fund</i>			
21	General Supplies	199-11-6399.00-044-1-11		(461)
	Travel & Registration; Employee	199-13-6411.00-044-1-11		461
	<i>Transfer between functions for CMS North</i>			
22	Dues	199-21-6495.00-909-1-99		(103)
	Reading Materials/Library Books	199-21-6329.00-909-1-99		(82)
	Salaries for Subs	199-11-6112.00-909-1-11		185
	<i>Transfer between functions for Curriculum;Secondary</i>			
			20,132	356,132