

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

To: Dr. Jeff Turner
From: Kelly Penny
Subject: Budget Amendments
Date: 05/23/2011

Attached are the 05/23/2011 budget amendments. Total revenue amendments are \$23,770 and expenditure amendments are \$23,770.00. Expenditures by fund are as follows.

Fund	Fund Name	Revenues	Expenditures	Explanation
199	General Fund	\$23,770	\$23,770	Donations from Activity Funds, Student payments for E2020; Rosetta Stone; Proctoring fees
	TOTAL	\$23,770	\$23,770	

Note: Amendment #17 corrects the function category for tax collections upon additional clarification from the auditors. Tax collections should be charged to function 41 and Dallas Central Appraisal District fees should be charged to function 99.

cc: Barbara Sabedra, Sid Grant

COPPELL INDEPENDENT SCHOOL DISTRICT
2010-2011 BUDGET AMENDMENTS
May 23, 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
REVENUES												
5700 Local & Intermediate Sources	86,879,245	23,770	86,903,015	3,440,604	-	3,440,604	17,944,763	-	17,944,763	108,264,612	23,770	108,288,382
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
5020 Total Revenues	101,294,225	23,770	101,317,995	4,158,054	-	4,158,054	17,944,763	-	17,944,763	123,397,042	23,770	123,420,812
EXPENDITURES												
11 Instruction	45,501,681	(21,768)	45,479,913	-	-	-	-	-	-	45,501,681	(21,768)	45,479,913
12 Instr. Resources & Media Services	1,131,949	(125)	1,131,824	-	-	-	-	-	-	1,131,949	(125)	1,131,824
13 Curriculum Dev. & Instr. Staff Dev.	462,113	3,430	465,543	-	-	-	-	-	-	462,113	3,430	465,543
21 Instructional Leadership	1,662,581	1,000	1,663,581	-	-	-	-	-	-	1,662,581	1,000	1,663,581
23 School Leadership	4,709,681	16,168	4,725,849	-	-	-	-	-	-	4,709,681	16,168	4,725,849
31 Guidance, Counseling & Evaluation	2,716,303	1,010	2,717,313	-	-	-	-	-	-	2,716,303	1,010	2,717,313
32 Social Work Services	-	-	0	-	-	-	-	-	-	-	-	0
33 Health Services	679,466	(45)	679,421	-	-	-	-	-	-	679,466	(45)	679,421
34 Student (Pupil) Transportation	1,505,000	-	1,505,000	-	-	-	-	-	-	1,505,000	-	1,505,000
35 Food Services	-	-	-	4,567,319	-	4,567,319	-	-	-	4,567,319	-	4,567,319
36 Cocurricular/Extracurricular Activities	2,060,895	22,880	2,083,775	-	-	-	-	-	-	2,060,895	22,880	2,083,775
41 General Administration	2,947,634	(348,804)	2,598,830	-	-	-	-	-	-	2,947,634	(348,804)	2,598,830
51 Plant Maintenance & Operations	8,155,368	220	8,155,588	-	-	-	-	-	-	8,155,368	220	8,155,588
52 Security & Monitoring Services	225,064	1,000	226,064	-	-	-	-	-	-	225,064	1,000	226,064
53 Data Processing Services	1,535,808	-	1,535,808	-	-	-	-	-	-	1,535,808	-	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 & Construction	-	-	-	-	-	-	-	-	-	-	-	-
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	348,804	376,902	-	-	-	-	-	-	28,098	348,804	376,902
6030 Total Expenditures	99,957,971	23,770	99,981,741	4,567,319	-	4,567,319	18,282,031	-	18,282,031	122,807,321	23,770	122,831,091
Excess(Deficiency) of Revenues Over (Under)												
1100 Expenditures	1,336,254	-	1,336,254	(409,265)	-	(409,265)	(337,268)	-	(337,268)	589,721	-	589,721
7900 Other Resources	-	-	-	-	-	-	-	-	-	-	-	-
8900 Other (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
1200 Net Change in Fund Balances	1,336,254	-	1,336,254	(409,265)	-	(409,265)	(337,268)	-	(337,268)	589,721	-	589,721
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	366,524	-	366,524	1,994,858	-	1,994,858	29,237,463	-	29,237,463

Budget Amendments, May 23, 2011

Item	Description	Account Number	Revenue	Expenditure
1	Reclassified Transportation Expenditures	199-36-6494.00-001-1-91		(1,000)
	Miscellaneous Contracted Services	199-52-6299.00-001-1-91		1,000
	<i>Transfer between functions for CHS</i>			
2	Travel & Registration; Employee	199-12-6411.00-110-1-99		(125)
	Travel & Registration; Employee	199-13-6411.00-110-1-11		125
	<i>Transfer between functions for Valley Ranch</i>			
3	Gifts & Bequests	199-5744	110	
	Grounds Supplies	199-51-6317.00-999-1-99		110
	Miscellaneous Operating Costs	199-11-6499.00-043-1-11		(110)
	Grounds Supplies	199-51-6317.00-999-1-99		110
	<i>Donation from Activity Fund & a transfer between functions for CMSW</i>			
4	Extra Duty Pay for Support Personnel	199-11-6121.02-001-1-11		(2,250)
	General Supplies	199-11-6399.00-001-1-11		(3,000)
	Reclassified Transportation Expenditures	199-36-6494.02-001-1-99		1,500
	Travel & Registration; Employee	199-13-6411.00-001-1-11		3,750
	<i>Transfer between functions for CHS</i>			
5	General Supplies	199-11-6399.00-910-1-99		(800)
	Testing Materials	199-31-6339.00-910-1-99		800
	<i>Transfer between functions for Elementary Curriculum</i>			
6	Reclassified Transportation Expenditures	199-11-6494.00-043-1-11		(280)
	Reclassified Transportation Expenditures	199-36-6494.00-043-1-99		280
	General Supplies	199-11-6399.00-043-1-11		(400)
	Reclassified Transportation Expenditures	199-36-6494.00-043-1-99		400
	<i>Transfer between functions for CMSW</i>			
7	General Supplies	199-31-6399.00-109-1-99		(150)
	General Supplies	199-33-6399.00-109-1-99		(45)
	Miscellaneous Operating Costs	199-23-6499.00-109-1-99		(500)
	Salaries for Subs	199-11-6112.00-109-1-11		695
	<i>Transfer between functions for Cottonwood</i>			
8	Travel & Registration; Employee	199-13-6411.00-914-1-99		(900)
	Travel & Registration; Employee	199-21-6411.00-914-1-99		900
	<i>Transfer between functions for Staff Development</i>			
9	Miscellaneous Revenue	199-5749	1,450	
	Technology Equipment (over \$5,000 per unit)	199-11-6636.00-001-1-11		1,450
	<i>Student payments for E2020</i>			
10	Miscellaneous Revenue	199-5749	150	
	General Supplies	199-11-6399.00-001-1-11		150
	<i>Student payment for Rosetta Stone</i>			
11	Travel & Registration; Employee	199-13-6411.00-042-1-11		(2,000)
	Salaries for Subs	199-11-6112.00-042-1-11		1,300
	General Supplies	199-11-6399.00-042-1-11		700
	<i>Transfer between functions for CMSE</i>			
12	Miscellaneous Revenue	199-5749.50	360	
	Extra Duty Pay for Professional Personnel	199-31-6118.50-001-1-99		360
	<i>Student payments for proctoring fees</i>			
13	Gifts and Bequests	199-5744	1,700	
	Contracted Services	199-36-6299.00-001-1-91		1,700
	<i>Donation from Athletic Activity Fund</i>			

Item	Description	Account Number	Revenue	Expenditure
14	Salaries for Subs	199-11-6112.00-911-1-11		(1,500)
	Extra Duty Pay for Professional Personnel	199-13-6118.00-911-1-99		1,500
	<i>Transfer between functions for Curriculum; LA/Reading</i>			
15	General Supplies	199-13-6399.00-909-1-99		(100)
	Travel & Registration; Employee	199-21-6411.00-909-1-99		100
	<i>Transfer between functions for Secondary Curriculum</i>			
16	Extra Duty Pay for Professional Personnel	199-11-6118.00-699-1-11		(16,668)
	Extra Duty Pay for Professional Personnel	199-23-6118.40-699-1-99		5,800
	Extra Duty Pay for Support Personnel	199-23-6121.40-699-1-99		1,200
	Miscellaneous Operating Costs	199-23-6499.01-699-1-99		500
	Extra Duty Pay for Professional Personnel	199-23-6118.01-699-1-99		6,750
	Extra Duty Pay for Support Personnel	199-23-6121.01-699-1-99		2,418
	<i>Transfer between functions for Summer School</i>			
17	Tax Appraisal & Collections	199-41-6213.00-703-1-99		(348,804)
	Tax Appraisal & Collections	199-99-6213.00-999-1-99		348,804
	<i>Correct function category-See Memo for more details</i>			
18	Gifts and Bequests	199-5744	20,000	
	General Supplies	199-36-6399.00-001-1-91		20,000
	<i>Donation from Athletic Activity Fund</i>			
19	General Supplies	199-11-6399.00-043-1-11		(1,055)
	Travel & Registration; Employee	199-13-6411.00-043-1-11		1,055
	<i>Transfer between functions for CMSW</i>			
			23,770	23,770