

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

To: Dr. Jeff Turner
From: Kelly Penny
Subject: Budget Amendments
Date: May 18, 2009

Attached are the May, 18, 2009 budget amendments. Total revenue amendments are \$18,441 and expenditure amendments are \$19,661. Amendments by fund are as follows:

Fund	Fund Name	Revenues	Expenditures	Explanation
199	General Fund	\$18,441	\$19,661	Donations from PTO's and Campus Activity Funds; funds from the MAC (Medicaid claiming program)La Porte Consortium lawsuit settlement
	TOTAL	\$18,441	\$19,661	

Amendment #16 is a request for an increase in Federal Revenue Operating fund for \$7,780. This is the result of MAC (Medicaid claiming program) proceeds from the 2005-06 and 2006-07 La Porte Consortium settlement. Amendment #17 is a request to increase the budget for JJAEP services by \$9,000. This increase is directly related to the count of students sent to JJAEP. The net impact to fund balance as a result of these two amendments is a reduction of \$1,220.

cc: Barbara Sabedra, Sid Grant

COPPELL INDEPENDENT SCHOOL DISTRICT
2008-09 BUDGET AMENDMENTS
 May 18, 2009

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	82,878,354	10,661	82,889,015	3,280,435	-	3,280,435	17,935,780	-	17,935,780	104,094,569	10,661	104,105,230
5800 State Program Revenues	20,688,812	-	20,688,812	96,000	-	96,000	-	-	-	20,784,812	-	20,784,812
5900 Federal Program Revenues	-	7,780	7,780	593,428	-	593,428	-	-	-	593,428	7,780	601,208
5020 Total Revenues	103,567,166	18,441	103,585,607	3,969,863	-	3,969,863	17,935,780	-	17,935,780	125,472,809	18,441	125,491,250
EXPENDITURES												
11 Instruction	49,210,642	12,117	49,222,759	-	-	-	-	-	-	49,210,642	12,117	49,222,759
12 Instr. Resources & Media Services	1,209,049	(1,740)	1,207,309	-	-	-	-	-	-	1,209,049	(1,740)	1,207,309
13 Curriculum Dev. & Instr. Staff Dev.	366,569	1,078	367,647	-	-	-	-	-	-	366,569	1,078	367,647
21 Instructional Leadership	1,917,696	(2,577)	1,915,119	-	-	-	-	-	-	1,917,696	(2,577)	1,915,119
23 School Leadership	4,662,225	(424)	4,661,801	-	-	-	-	-	-	4,662,225	(424)	4,661,801
31 Guidance, Counseling & Evaluation	2,656,403	(633)	2,655,770	-	-	-	-	-	-	2,656,403	(633)	2,655,770
32 Social Work Services	48,286	-	48,286	-	-	-	-	-	-	48,286	-	48,286
33 Health Services	688,643	-	688,643	-	-	-	-	-	-	688,643	-	688,643
34 Student (Pupil) Transportation	1,252,039	-	1,252,039	-	-	-	-	-	-	1,252,039	-	1,252,039
35 Food Services	-	-	-	4,302,543	-	4,302,543	-	-	-	4,302,543	-	4,302,543
36 Cocurricular/Extracurricular Activities	2,163,562	3,440	2,167,002	-	-	-	-	-	-	2,163,562	3,440	2,167,002
41 General Administration	2,631,751	-	2,631,751	-	-	-	-	-	-	2,631,751	-	2,631,751
51 Plant Maintenance & Operations	9,093,198	(600)	9,092,598	-	-	-	-	-	-	9,093,198	(600)	9,092,598
52 Security & Monitoring Services	207,322	-	207,322	-	-	-	-	-	-	207,322	-	207,322
53 Data Processing Services	1,412,874	-	1,412,874	-	-	-	-	-	-	1,412,874	-	1,412,874
61 Community Services	152,023	-	152,023	-	-	-	-	-	-	152,023	-	152,023
71 Debt Service	-	-	-	-	-	-	18,122,378	-	18,122,378	18,122,378	-	18,122,378
81 Facilities Acquisition & Construction	-	-	-	-	-	-	-	-	-	-	-	-
91 Contr. Instr. Serv. between Schools	31,827,821	-	31,827,821	-	-	-	-	-	-	31,827,821	-	31,827,821
93 Pmts. To Fiscal Agent/Member Districts	99,500	-	99,500	-	-	-	-	-	-	99,500	-	99,500
95 Pmts. To Juvenile Justice Alternative Cntr.	33,970	9,000	42,970	-	-	-	-	-	-	33,970	9,000	42,970
99 Other Governmental Charges	405,000	-	405,000	-	-	-	-	-	-	405,000	-	405,000
6,030 Total Expenditures	110,038,573	19,661	110,058,234	4,302,543	-	4,302,543	18,122,378	-	18,122,378	132,463,494	19,661	132,483,155
Excess(Deficiency) of Revenues Over (Under)												
1100 Expenditures	(6,471,407)	(1,220)	(6,472,627)	(332,680)	-	(332,680)	(186,598)	-	(186,598)	(6,990,685)	(1,220)	(6,991,905)
7900 Other Resources	-	-	-	-	-	-	-	-	-	-	-	-
8900 Other (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
1200 Net Change in Fund Balances	(6,471,407)	(1,220)	(6,472,627)	(332,680)	-	(332,680)	(186,598)	-	(186,598)	(6,990,685)	(1,220)	(6,991,905)
3100 Fund Balance - Sept 1 (Beginning)	26,831,707		26,831,707	793,545	-	793,545	2,327,383	-	2,327,383	29,952,635	-	29,952,635
3000 Fund Balance - Aug. 31 (Ending)	20,360,300	(1,220)	20,359,080	460,865	-	460,865	2,140,785	-	2,140,785	22,961,950	(1,220)	22,960,730

Budget Amendments, May 18, 2009

Item	Description	Account Number	Revenue	Expenditure
1	Miscellaneous Operating Costs	199-21-6499.00-901-9-99		(500.00)
	General Supplies	199-11-6399.00-909-9-11		500.00
	<i>Transfer between functions for Curriculum</i>			
2	Travel and Registration	199-13-6411.00-111-9-11		(32.00)
	Travel and Registration	199-23-6411.00-111-9-99		32.00
	<i>Transfer between functions for Denton Creek</i>			
3	General Supplies	199-31-6399.00-110-9-99		(382.00)
	Travel and Registration	199-23-6411.00-110-9-99		382.00
	General Supplies	199-31-6399.00-110-9-99		(251.00)
	Miscellaneous Contracted Services	199-23-6299.00-110-9-99		126.00
	Travel and Registration	199-23-6411.00-110-9-99		125.00
	<i>Transfer between functions for Valley Ranch</i>			
4	Telephone, Pagers, Fax	199-51-6256.00-042-9-99		(600.00)
	Miscellaneous Contracted Services	199-23-6299.00-042-9-99		240.00
	General Supplies	199-23-6399.00-042-9-99		360.00
	<i>Transfer between functions for CMS East</i>			
5	Miscellaneous Operating Costs	199-23-6499.00-109-9-99		(1,000.00)
	Extra Duty Pay for Professional Personnel	199-11-6118.00-109-9-11		1,000.00
	<i>Transfer between functions for Cottonwood Creek</i>			
6	Travel and Registration	199-12-6411.78-001-9-99		(700.00)
	Reading Materials	199-23-6411.78-001-9-99		(1,125.00)
	General Supplies	199-21-6399.78-909-9-99		(850.00)
	Miscellaneous Operating Costs	199-21-6499.78-909-9-99		(500.00)
	Travel and Registration	199-21-6411.78-909-9-99		(727.00)
	Reading Materials and Library Books	199-11-6329.78-001-9-99		3,175.00
	General Supplies	199-11-6399.78-001-9-99		727.00
	<i>Transfer between functions for IB Program</i>			
7	General Supplies	199-12-6399.00-043-9-99		(39.00)
	General Supplies	199-11-6399.00-043-9-11		39.00
	Miscellaneous Operating Costs	199-12-6499.00-043-9-99		(118.00)
	General Supplies	199-11-6399.00-043-9-11		118.00
	<i>Transfer between functions for CMS West</i>			
8	Gifts and Bequests	199-5744	110.00	
	Extra Duty Pay for Professional Personnel	199-36-6118.00-001-9-99		110.00
	<i>Donation from CHS Activity Fund</i>			
9	Gifts and Bequests	199-5744	1,176.00	
	General Supplies	199-11-6399.00-111-9-11		1,176.00
	<i>Donation from Denton Creek PTO</i>			
10	Gifts and Bequests	199-5744	480.00	
	Rentals/Operating Leases	199-36-6269.00-044-9-99		480.00
	<i>Donation from CMS North Activity Fund</i>			
11	Gifts and Bequests	199-5744	7,955.00	
	Contracted Maintenance and Repairs	199-11-6249.00-001-9-11		7,955.00
	<i>Student fees for Band Instrument repairs</i>			

Item	Description	Account Number	Revenue	Expenditure
12	Miscellaneous Contracted Services	199-36-6299.00-043-9-99		(150.00)
	Extra Duty Pay for Support Staff	199-11-6121.00-043-9-11		150.00
	<i>Transfer between functions for CMS West</i>			
13	Gifts and Bequests	199-5744	425.00	
	Extra Duty Pay for Support Staff	199-11-6121.00-106-9-11		300.00
	Reclassified Transportation Expenditures	199-11-6494.00-106-9-11		125.00
	<i>Donation from Wilson Activity Fund</i>			
14	Gifts and Bequests	199-5744	515.00	
	Extra Duty Pay for Support Staff	199-11-6121.00-043-9-11		515.00
	<i>Donation from CMS West Activity</i>			
15	Reading Materials and Library Books	199-11-6329.00-001-9-23		(540.00)
	Miscellaneous Operating Costs	199-23-6499.00-001-9-99		540.00
	General Supplies	199-11-6399.00-001-9-23		(33.00)
	Miscellaneous Operating Costs	199-23-6499.00-001-9-99		33.00
	General Supplies	199-11-6399.67-001-9-11		(90.00)
	Miscellaneous Operating Costs	199-23-6499.00-001-9-99		90.00
	General Supplies	199-11-6399.71-001-9-11		(6.00)
	Miscellaneous Operating Costs	199-23-6499.00-001-9-99		6.00
	General Supplies	199-11-6399.72-001-9-11		(46.00)
	Miscellaneous Operating Costs	199-23-6499.00-001-9-99		46.00
	Travel and Registration	199-11-6411.00-001-9-22		(227.00)
	Travel and Registration	199-13-6411.00-001-9-22		227.00
	Travel and Registration; Students	199-11-6412.00-001-9-23		(221.00)
	Miscellaneous Operating Costs	199-23-6499.00-001-9-99		221.00
	<i>Transfer between functions for CHS</i>			
16	Medicaid Claiming Program	199-5932	7,780.00	
	<i>2005-06 & 2006-07 La Porte Consortium lawsuit settlement</i>			
17	Student Tuition;Other than to Public school (JJAEP)	199-95-6223.00-999-9-99		9,000.00
	<i>Increase in number of students serviced by the JJAEP Program</i>			
18	Travel and Registration	199-12-6411.00-106-9-99		(758.00)
	Travel and Registration	199-13-6411.00-106-9-99		758.00
	Travel and Registration	199-12-6411.00-912-9-99		(125.00)
	Travel and Registration	199-13-6411.00-912-9-99		125.00
	<i>Transfer between functions for Lead Librarians budget</i>			
19	Reclassified Transportation Expenditures	199-11-6494.08-999-9-11		(2,500.00)
	Travel and Registration	199-23-6411.08-999-9-99		(500.00)
	Travel and Registration	199-36-6412.08-999-9-99		3,000.00
	<i>Transfer between functions for Above-District</i>			
			<u>18,441.00</u>	<u>19,661.00</u>