

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

To: Dr. Jeff Turner
From: Kelly Penny
Subject: Budget Amendments
Date: 06/20/2011

Attached are the 06/20/2011 budget amendments. Total revenue amendments are \$402,685 and expenditure amendments are \$26,245. Expenditures by fund are as follows.

| Fund | Fund Name | Revenues | Expenditures | Explanation |
|-------------|------------------|------------------|---------------------|---|
| 199 | General Fund | \$403,135 | \$26,245 | Donations from Activity Funds, Student payments for E2020; Proctoring fees; Budget additional dollars for JJAEP; Adjustment to State Aid for year-end attendance data. |
| | TOTAL | \$403,135 | \$26,245 | |

Note: Amendment # 13 is required to adjust State aid for year-end attendance data. Recapture will be adjusted accordingly in August.

cc: Barbara Sabedra, Sid Grant

COPPELL INDEPENDENT SCHOOL DISTRICT
2010-2011 BUDGET AMENDMENTS
June 20, 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 | 86,903,015 | 14,245 | 86,917,260 | 3,440,604 | - | 3,440,604 | 17,944,763 | - | 17,944,763 | 108,288,382 | 14,245 | 108,302,627 |
| 5800 State Program Revenues | 14,414,980 | 388,440 | 14,803,420 | 93,000 | - | 93,000 | - | - | - | 14,507,980 | 388,440 | 14,896,420 |
| 5900 Federal Program Revenues | - | - | - | 624,450 | - | 624,450 | - | - | - | 624,450 | - | 624,450 |
| 5020 Total Revenues | 101,317,995 | 402,685 | 101,720,680 | 4,158,054 | - | 4,158,054 | 17,944,763 | - | 17,944,763 | 123,420,812 | 402,685 | 123,823,497 |
| EXPENDITURES | | | | | | | | | | | | |
| 11 Instruction | 45,479,913 | (8,923) | 45,470,990 | | - | | | - | | 45,479,913 | (8,923) | 45,470,990 |
| 12 Instr. Resources & Media Services | 1,131,824 | - | 1,131,824 | | - | | | - | | 1,131,824 | - | 1,131,824 |
| 13 Curriculum Dev. & Instr. Staff Dev. | 465,543 | (5,000) | 460,543 | | - | | | - | | 465,543 | (5,000) | 460,543 |
| 21 Instructional Leadership | 1,663,581 | - | 1,663,581 | | - | | | - | | 1,663,581 | - | 1,663,581 |
| 23 School Leadership | 4,725,849 | 9,057 | 4,734,906 | | - | | | - | | 4,725,849 | 9,057 | 4,734,906 |
| 31 Guidance, Counseling & Evaluation | 2,717,313 | 15,647 | 2,732,960 | | - | | | - | | 2,717,313 | 15,647 | 2,732,960 |
| 32 Social Work Services | - | - | 0 | | - | | | - | | - | - | 0 |
| 33 Health Services | 679,421 | - | 679,421 | | - | | | - | | 679,421 | - | 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 | 2,083,775 | 479 | 2,084,254 | | - | | | - | | 2,083,775 | 479 | 2,084,254 |
| 41 General Administration | 2,598,830 | - | 2,598,830 | | - | | | - | | 2,598,830 | - | 2,598,830 |
| 51 Plant Maintenance & Operations | 8,155,588 | - | 8,155,588 | | - | | | - | | 8,155,588 | - | 8,155,588 |
| 52 Security & Monitoring Services | 226,064 | 160 | 226,224 | | - | | | - | | 226,064 | 160 | 226,224 |
| 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 & 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 | 2,825 | 102,325 | | - | | | - | | 99,500 | 2,825 | 102,325 |
| 95 Pmts. To Juvenile Justice Alternative Cntr. | 35,000 | - | 35,000 | | - | | | - | | 35,000 | - | 35,000 |
| 99 Other Governmental Charges | 376,902 | 12,000 | 388,902 | | - | | | - | | 376,902 | 12,000 | 388,902 |
| 6030 Total Expenditures | 99,981,741 | 26,245 | 100,007,986 | 4,567,319 | - | 4,567,319 | 18,282,031 | - | 18,282,031 | 122,831,091 | 26,245 | 122,857,336 |
| Excess(Deficiency) of Revenues Over (Under) | | | | | | | | | | | | |
| 1100 Expenditures | 1,336,254 | 376,440 | 1,712,694 | (409,265) | - | (409,265) | (337,268) | - | (337,268) | 589,721 | 376,440 | 966,161 |
| 7900 Other Resources | - | - | - | - | - | - | - | - | - | - | - | - |
| 8900 Other (Uses) | - | - | - | - | - | - | - | - | - | - | - | - |
| 1200 Net Change in Fund Balances | 1,336,254 | 376,440 | 1,712,694 | (409,265) | - | (409,265) | (337,268) | - | (337,268) | 589,721 | 376,440 | 966,161 |
| 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 | 376,440 | 27,252,521 | 366,524 | - | 366,524 | 1,994,858 | - | 1,994,858 | 29,237,463 | 376,440 | 29,613,903 |

Budget Amendments, June 20, 2011

| Item | Description | Account Number | Revenue | Expenditure |
|------|---|-------------------------|-------------|-------------|
| 1 | General Supplies | 199-11-6399.00-111-1-11 | | (1,500) |
| | Travel & Registration | 199-23-6411.00-111-1-99 | | 1,500 |
| | <i>Transfer between functions for Denton Creek</i> | | | |
| 2 | Contracted Services | 199-36-6299.00-001-1-91 | | (160) |
| | Contracted Services | 199-52-6299.00-001-1-91 | | 160 |
| | <i>Transfer between functions for CHS</i> | | | |
| 3 | Miscellaneous Operating Costs | 199-23-6499.00-002-1-28 | | (25) |
| | General Supplies | 199-31-6399.00-002-1-28 | | 25 |
| | <i>Transfer between functions for Education Annex</i> | | | |
| 4 | General Supplies | 199-11-6399.00-001-1-11 | | (3,239) |
| | Travel & Registration; Employee | 199-13-6411.00-001-1-11 | | (5,000) |
| | Extra Duty Pay for Professional Personnel | 199-36-6118.07-001-1-99 | | 239 |
| | Travel & Registration; Employee | 199-23-6411.00-001-1-99 | | 3,000 |
| | Salaries for Subs | 199-11-6112.00-001-1-11 | | 1,000 |
| | General Supplies | 199-11-6399.00-001-1-11 | | 4,000 |
| | <i>Transfer between functions for CHS</i> | | | |
| 5 | Gifts and Bequests | 199-5744 | 250 | |
| | Extra Duty Pay for Professional Personnel | 199-11-6118.00-001-1-99 | | 250 |
| | <i>Donation from CHS Activity Fund</i> | | | |
| 6 | Licensed Professional Services | 199-31-6219.00-903-1-23 | | (2,825) |
| | Payments to Fiscal Agents | 199-93-6492.00-903-1-23 | | 2,825 |
| | <i>Transfer between functions for Special Education</i> | | | |
| 7 | General Supplies | 199-11-6399.00-110-1-11 | | (127) |
| | Miscellaneous Operating Costs | 199-31-6499.00-110-1-99 | | 127 |
| | <i>Transfer between functions for Valley Ranch</i> | | | |
| 8 | Inventoried Items | 199-11-6398.00-904-1-11 | | (18,200) |
| | General Supplies | 199-31-6399.00-904-1-99 | | 18,200 |
| | <i>Transfer between functions for Student Assessment</i> | | | |
| 9 | Miscellaneous Revenue | 199-5749 | 200 | |
| | Technology Equipment; Over \$5,000 per unit | 199-11-6636.00-001-1-11 | | 200 |
| | <i>Student payments for E2020</i> | | | |
| 10 | Miscellaneous Revenue | 199-5749.50 | 120 | |
| | Extra Duty Pay for Professional Personnel | 199-31-6118.50-001-1-99 | | 120 |
| | <i>Student payments for Proctoring fees</i> | | | |
| 11 | Student Tuition; Other than Public schools | 199-95-6223.00-999-1-99 | | 12,000 |
| | <i>Increase budget for Juvenile Justice Alternative Education Program</i> | | | |
| 12 | Secondary Summer School Revenue | 199-5735.01 | 12,175 | |
| | Extra Duty Pay for Support Personnel | 199-23-6121.01-699-1-99 | | 4,582 |
| | Extra Duty Pay for Professional Personnel | 199-11-6118.01-699-1-11 | | 7,593 |
| | <i>Student payment for Secondary Summer School</i> | | | |
| 13 | Foundation Entitlements | 199-5812 | (1,973,833) | |
| | Per Capita Apportionment | 199-5811 | 2,362,273 | |
| | <i>Adjust State aid for year end attendance data</i> | | | |
| 14 | Gifts & Bequests | 199-5744 | 1,500 | |
| | Extra Duty Pay for Professional Personnel | 199-11-6118.00-108-1-11 | | 1,500 |
| | <i>Donation from Town Center</i> | | | |

| Item | Description | Account Number | Revenue | Expenditure |
|------|--|-------------------------|---------------------|--------------------|
| 15 | Salaries for Support Personnel | 199-11-6129.00-042-1-11 | | (200) |
| | General Supplies | 199-11-6399.00-042-1-11 | | (200) |
| | Reclassified Transportation Expenditures | 199-36-6494.00-042-1-99 | | 400 |
| | <i>Transfer between functions for CMS East</i> | | | |
| | | | <hr/> <hr/> 402,685 | <hr/> <hr/> 26,245 |