

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

To: Dr. Jeff Turner
From: Kelly Penny
Subject: Budget Amendments
Date: July 26, 2010

Attached are the July 26, 2010 budget amendments. Total revenue amendments are \$6,386 and expenditure amendments are \$6,386. Amendments by fund are as follows:

Fund	Fund Name	Revenues	Expenditures	Explanation
199	General Fund	\$6,386	\$6,386	Donations from Activity funds, student payments for proctoring, recycling revenue, student payments for Credit by Exam, donation from CISD Education Foundation
	TOTAL	\$6,386	\$6,386	

cc: Barbara Sabedra, Sid Grant

COPPELL INDEPENDENT SCHOOL DISTRICT
2009-2010 BUDGET AMENDMENTS
 July 26, 2010

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	81,185,936	6,386	81,192,322	3,245,050	-	3,245,050	17,956,197	-	17,956,197	102,387,183	6,386	102,393,569
5800 State Program Revenues	11,765,598	-	11,765,598	93,000	-	93,000	-	-	-	11,858,598	-	11,858,598
5900 Federal Program Revenues	-	-	-	623,400	-	623,400	-	-	-	623,400	-	623,400
5020 Total Revenues	92,951,534	6,386	92,957,920	3,961,450	-	3,961,450	17,956,197	-	17,956,197	114,869,181	6,386	114,875,567
EXPENDITURES												
11 Instruction	45,078,359	44,006	45,122,365	-	-	-	-	-	-	45,078,359	44,006	45,122,365
12 Instr. Resources & Media Services	1,108,670	4,955	1,113,625	-	-	-	-	-	-	1,108,670	4,955	1,113,625
13 Curriculum Dev. & Instr. Staff Dev.	427,487	16,634	444,121	-	-	-	-	-	-	427,487	16,634	444,121
21 Instructional Leadership	1,793,587	(3,485)	1,790,102	-	-	-	-	-	-	1,793,587	(3,485)	1,790,102
23 School Leadership	4,546,236	(3,586)	4,542,650	-	-	-	-	-	-	4,546,236	(3,586)	4,542,650
31 Guidance, Counseling & Evaluation	2,657,508	20,075	2,677,583	-	-	-	-	-	-	2,657,508	20,075	2,677,583
32 Social Work Services	31,315	-	31,315	-	-	-	-	-	-	31,315	-	31,315
33 Health Services	669,376	7	669,383	-	-	-	-	-	-	669,376	7	669,383
34 Student (Pupil) Transportation	1,310,299	-	1,310,299	-	-	-	-	-	-	1,310,299	-	1,310,299
35 Food Services	-	-	-	4,421,226	-	4,421,226	-	-	-	4,421,226	-	4,421,226
36 Cocurricular/Extracurricular Activities	2,023,996	(6,220)	2,017,776	-	-	-	-	-	-	2,023,996	(6,220)	2,017,776
41 General Administration	2,490,186	25,374	2,515,560	-	-	-	-	-	-	2,490,186	25,374	2,515,560
51 Plant Maintenance & Operations	8,323,701	-	8,323,701	-	-	-	-	-	-	8,323,701	-	8,323,701
52 Security & Monitoring Services	214,951	-	214,951	-	-	-	-	-	-	214,951	-	214,951
53 Data Processing Services	1,424,731	-	1,424,731	-	-	-	-	-	-	1,424,731	-	1,424,731
61 Community Services	158,640	-	158,640	-	-	-	-	-	-	158,640	-	158,640
71 Debt Service	-	-	-	-	-	-	18,333,975	-	18,333,975	18,333,975	-	18,333,975
81 Facilities Acquisition & Construction	-	-	-	-	-	-	-	-	-	-	-	-
91 Contr. Instr. Serv. between Schools	24,122,428	-	24,122,428	-	-	-	-	-	-	24,122,428	-	24,122,428
93 Pmts. To Fiscal Agent/Member Districts	99,500	(66,000)	33,500	-	-	-	-	-	-	99,500	(66,000)	33,500
95 Pmts. To Juvenile Justice Alternative Cntr.	35,000	-	35,000	-	-	-	-	-	-	35,000	-	35,000
99 Other Governmental Charges	405,000	(25,374)	379,626	-	-	-	-	-	-	405,000	(25,374)	379,626
6,030 Total Expenditures	96,920,970	6,386	96,927,356	4,421,226	-	4,421,226	18,333,975	-	18,333,975	119,676,171	6,386	119,682,557
Excess(Deficiency) of Revenues Over (Under)												
1100 Expenditures	(3,969,436)	-	(3,969,436)	(459,776)	-	(459,776)	(377,778)	-	(377,778)	(4,806,990)	-	(4,806,990)
7900 Other Resources	81,321	-	81,321	-	-	-	-	-	-	81,321	-	81,321
8900 Other (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
1200 Net Change in Fund Balances	(3,888,115)	-	(3,888,115)	(459,776)	-	(459,776)	(377,778)	-	(377,778)	(4,725,669)	-	(4,725,669)
3100 Unreserved Fund Balance - Sept 1 (Beginning)	25,354,181	-	25,354,181	804,038	-	804,038	2,387,043	-	2,387,043	28,545,262	-	28,545,262
3000 Estimated Fund Balance - Aug. 31 (Ending)	21,466,066	-	21,466,066	344,262	-	344,262	2,009,265	-	2,009,265	23,819,593	-	23,819,593

Budget Amendments, July 26, 2010

Item	Description	Account Number	Revenue	Expenditure
1	Testing Materials	199-31-6339.00-915-0-25		(2,280.00)
	Extra Duty Pay for Professional Personnel	199-13-6118.00-915-0-99		2,280.00
	Travel & Registration; Employee	199-21-6411.00-915-0-99		(350.00)
	Extra Duty Pay for Professional Personnel	199-11-6118.00-915-0-25		350.00
	Travel & Registration; Employee	199-21-6411.00-915-0-99		(135.00)
	Extra Duty Pay for Professional Personnel	199-13-6118.00-915-0-99		135.00
	<i>Transfer between functions for Curriculum; ESL/Social Studies</i>			
2	AV Equipment Repairs	199-12-6245.00-111-0-99		(250.00)
	Contracted Maintenance & Repairs	199-12-6249.00-111-0-99		(383.00)
	General Supplies	199-12-6399.00-111-0-99		(28.00)
	Miscellaneous Contracted Services	199-23-6299.00-111-0-99		(7.00)
	Salaries for Subs	199-11-6112.00-111-0-11		668.00
	General Supplies	199-31-6399.00-111-0-99		(50.00)
	Miscellaneous Contracted Services	199-23-6299.00-111-0-99		(124.00)
	Dues	199-23-6495.00-111-0-99		174.00
	Miscellaneous Contracted Services	199-23-6499.00-111-0-99		(1.00)
	General Supplies	199-33-6399.00-111-0-99		1.00
	<i>Transfer between functions for Denton Creek</i>			
3	Dues	199-12-6495.00-043-0-99		(225.00)
	Travel & Registration; Employee	199-13-6411.00-043-0-11		225.00
	<i>Transfer between functions for CMS West</i>			
4	Inventoried Items	199-11-6398.00-901-0-11		(12,150.00)
	Furniture & Equipment; Over \$5,000	199-31-6639.00-999-0-99		12,150.00
	<i>Transfer between functions for Curriculum</i>			
5	Miscellaneous Contracted Services	199-23-6299.00-043-0-99		(6.00)
	General Supplies	199-33-6399.00-043-0-99		6.00
	Miscellaneous Operating Supplies	199-11-6499.00-043-0-11		(3,506.00)
	General Supplies	199-11-6399.00-043-0-11		(2,335.00)
	Furniture & Equipment; Over \$5,000	199-12-6639.00-043-0-99		5,841.00
	<i>Transfer between functions for CMS West</i>			
6	Rentals/Operating Leases	199-23-6269.08-001-0-99		(218.00)
	Miscellaneous Contracted Services	199-11-6299.54-001-0-22		218.00
	Travel & Registration; Employee	199-23-6411.08-001-0-99		(3,336.00)
	Miscellaneous Contracted Services	199-11-6299.54-001-0-22		3,336.00
	Rentals/Operating Leases	199-36-6269.08-001-0-22		(831.00)
	Miscellaneous Contracted Services	199-11-6299.54-001-0-22		831.00
	Miscellaneous Contracted Services	199-36-6299.08-001-0-11		(1,000.00)
	Miscellaneous Contracted Services	199-11-6299.54-001-0-22		1,000.00
	Travel & Registration; Student	199-36-6412.08-001-0-22		(426.00)
	Miscellaneous Contracted Services	199-11-6299.54-001-0-22		426.00
	Travel & Registration; Student	199-36-6412.08-001-0-99		(2,250.00)
	Miscellaneous Contracted Services	199-11-6299.54-001-0-22		2,250.00
	Travel & Registration; Non-Employee	199-36-6419.08-001-0-99		(684.00)
	Miscellaneous Contracted Services	199-11-6299.54-001-0-22		684.00
	Rentals/Operating Leases	199-36-6269.08-001-0-99		(280.00)
	Miscellaneous Contracted Services	199-11-6299.54-001-0-22		280.00
	<i>Transfer between functions for CHS Academies</i>			
7	Travel & Registration; Employee	199-23-6411.00-001-0-99		(1,000.00)
	General Supply	199-11-6399.54-001-0-22		1,000.00
	Miscellaneous Operating Costs	199-23-6499.00-001-0-99		(1,000.00)
	General Supplies	199-11-6399.54-001-0-22		1,000.00
	<i>Transfer between functions for CHS Academies</i>			

Item	Description	Account Number	Revenue	Expenditure
8	Extra Duty Pay; Support Staff	199-11-6121.02-001-0-11		(170.00)
	Travel & Registration: Employee	199-13-6411.00-001-0-11		170.00
	Rentals & Operating Leases	199-36-6269.01-001-0-99		(497.00)
	Travel & Registration: Employee	199-13-6411.01-001-0-11		497.00
	Salaries for Subs	199-11-6112.00-001-0-11		(1,932.00)
	Travel & Registration: Employee	199-23-6411.00-001-0-99		1,932.00
	Reclassified Transportation Expenditures	199-36-6494.01-001-0-99		(987.00)
	Travel & Registration: Employee	199-13-6411.00-001-0-11		987.00
	Miscellaneous Operating Costs	199-11-6499.01-001-0-11		(420.00)
	Travel & Registration: Employee	199-13-6411.00-001-0-11		305.00
	Travel & Registration: Employee	199-13-6411.01-001-0-11		115.00
	Travel & Registration: Employee	199-11-6411.00-001-0-11		(176.00)
	Miscellaneous Operating Costs	199-13-6499.00-001-0-99		176.00
	Reclassified Transportation Expenditures	199-11-6494.00-001-0-11		(84.00)
	Miscellaneous Operating Costs	199-13-6499.00-001-0-99		84.00
	Technology Equipment; Over \$5,000 per unit	199-11-6636.00-001-0-11		(700.00)
	Miscellaneous Operating Costs	199-13-6499.00-001-0-99		700.00
	Travel & Registration: Student	199-11-6412.00-001-0-11		(360.00)
	Miscellaneous Operating Costs	199-13-6499.00-001-0-99		360.00
	<i>Transfer between functions for CHS</i>			
9	Payments to Fiscal Agent/Member Districts	199-93-6492.00-903-0-23		(7,000.00)
	Licensed Professionals	199-11-6219.00-903-0-23		7,000.00
	Payments to Fiscal Agent/Member Districts	199-93-6492.00-903-0-23		(59,000.00)
	Extra Duty Pay for Professional Personnel	199-31-6118.00-903-0-23		10,000.00
	Extra Duty Pay for Professional Personnel	199-11-6118.00-699-0-23		25,000.00
	Extra Duty Pay for Support Staff	199-11-6121.00-699-0-23		18,000.00
	Salaries for Subs	199-11-6112.00-699-0-23		4,400.00
	Licensed Professionals	199-13-6219.00-903-0-23		1,600.00
	<i>Transfer between functions for ESY Summer School</i>			
10	Other Revenue from Local Sources; Proctoring	199-00-5749.50	210.00	
	Extra Duty Pay for Professionals; Proctoring	199-31-6118.50-001-0-99		210.00
	<i>Student payment of proctoring fees</i>			
11	Gifts and Bequests	199-5744	16.00	
	General Supplies	199-11-6399.00-903-0-23		16.00
	<i>Brock Center; Special Ed Dept. Recycling</i>			
12	Gifts and Bequests	199-5744	5,000.00	
	Extra Duty Pay for Professionals	199-13-6118.00-003-0-99		5,000.00
	<i>NTH Activity Fund; PBL Conference</i>			
13	Gifts and Bequests	199-5744	160.00	
	Testing Materials	199-31-6339.00-904-0-99		160.00
	<i>Student payments for Credit by Exam</i>			
14	Gifts and Bequests	199-5744	1,000.00	
	General Supplies	199-13-6399.00-914-0-99		1,000.00
	<i>Donation from CISD Education Foundation for convocation</i>			
15	Testing Materials	199-31-6339.00-043-0-25		(115.00)
	Reclassified Transportation Expenditures	199-36-6494.00-043-0-99		115.00
	General Supplies	199-11-6399.00-043-0-11		(620.00)
	Reclassified Transportation Expenditures	199-36-6494.00-043-0-99		620.00
	<i>Transfer between functions for CMS West</i>			
16	Tax Appraisals/Collections	199-99-6213.00-999-0-99		(25,374.00)
	Tax Appraisals/Collections	199-41-6213.00-999-0-99		25,374.00
	<i>Function correction per Auditor's request</i>			

Item	Description	Account Number	Revenue	Expenditure
17	Extra Duty Pay for Professional Personnel Miscellaneous Contracted Services <i>Transfer between functions for Curriculum; School Improvement</i>	199-21-6299.00-913-0-99 199-11-6118.00-909-0-25		(3,000.00) 3,000.00
18	Extra Duty pay for Professional Personnel Reading Materials & Library Books <i>Transfer between functions; Curriculum; Language Arts/Reading</i>	199-11-6118.00-911-0-99 199-13-6329.00-911-0-99		(3,000.00) 3,000.00
			6,386.00	6,386.00