

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

**To:** Mr. Brad Hunt  
**From:** Diana Sircar  
**Subject:** June 24, 2019 Budget Amendments  
**Date:** 06/24/2019

Attached are the June 24, 2019 Budget Amendments. Revenues total \$25,127,036 and expenditures total \$23,902,360.

<b>Fund</b>	<b>Fund Name</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Explanation</b>
199	General Fund	2,020	\$2,020	Student payments for E2020
599	Debt Service	\$25,125,016	\$23,900,340	See note below for amendment #10
	TOTAL	\$25,127,036	\$23,902,360	

**Note:**

Amendment #10 for Debt Service relates to the recent bond refunding and is an increase of \$1,224,676 to the Debt Service fund balance.

**COPPELL INDEPENDENT SCHOOL DISTRICT  
AMENDED BUDGET  
June 24, 2019**

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	141,180,343	2,020	141,182,363	4,271,487	-	4,271,487	34,697,354	-	34,697,354	180,149,184	2,020	180,151,204
5800 State Program Revenues	13,701,021	-	13,701,021	114,196	-	114,196	259,799	-	259,799	14,075,016	-	14,075,016
5900 Federal Program Revenues	469,000	-	469,000	573,800	-	573,800	372,568	-	372,568	1,415,368	-	1,415,368
5020 Total Revenues	155,350,364	2,020	155,352,384	4,959,483	-	4,959,483	35,329,721	-	35,329,721	195,639,568	2,020	195,641,588
7900 Other Resources	352,642	-	352,642	10,966	-	10,966	-	25,125,016	25,125,016	363,608	25,125,016	25,488,624
<b>EXPENDITURES</b>												
11 Instruction	66,230,942	31,408	66,262,350	-	-	-	-	-	-	66,230,942	31,408	66,262,350
12 Instr. Resources & Media Services	1,716,812	-	1,716,812	-	-	-	-	-	-	1,716,812	-	1,716,812
13 Curriculum Dev. & Instr. Staff Dev.	2,861,306	(14,370)	2,846,936	-	-	-	-	-	-	2,861,306	(14,370)	2,846,936
21 Instructional Leadership	2,487,552	368	2,487,920	-	-	-	-	-	-	2,487,552	368	2,487,920
23 School Leadership	6,453,695	(22)	6,453,673	-	-	-	-	-	-	6,453,695	(22)	6,453,673
31 Guidance, Counseling & Evaluation	3,732,083	14,256	3,746,339	-	-	-	-	-	-	3,732,083	14,256	3,746,339
32 Social Work Services	355,149	-	355,149	-	-	-	-	-	-	355,149	-	355,149
33 Health Services	1,263,317	380	1,263,697	-	-	-	-	-	-	1,263,317	380	1,263,697
34 Student (Pupil) Transportation	4,570,164	-	4,570,164	-	-	-	-	-	-	4,570,164	-	4,570,164
35 Food Services	-	-	-	5,393,167	-	5,393,167	-	-	-	5,393,167	-	5,393,167
36 Cocurricular/Extracurricular Activities	2,514,036	-	2,514,036	-	-	-	-	-	-	2,514,036	-	2,514,036
41 General Administration	3,615,090	-	3,615,090	-	-	-	-	-	-	3,615,090	-	3,615,090
51 Plant Maintenance & Operations	10,106,609	-	10,106,609	-	-	-	-	-	-	10,106,609	-	10,106,609
52 Security & Monitoring Services	764,233	-	764,233	-	-	-	-	-	-	764,233	-	764,233
53 Data Processing Services	3,786,435	-	3,786,435	-	-	-	-	-	-	3,786,435	-	3,786,435
61 Community Services	180,605	-	180,605	-	-	-	-	-	-	180,605	-	180,605
71 Debt Service	-	-	-	-	-	-	35,144,881	217,458	35,362,339	35,144,881	217,458	35,362,339
81 Facilities Acquisition & Construcion	-	-	-	-	-	-	-	-	-	-	-	-
91 Contr. Instr. Serv. between Schools	45,092,744	-	45,092,744	-	-	-	-	-	-	45,092,744	-	45,092,744
93 Pmts. To Fiscal Agent/Member Districts	50,000	(30,000)	20,000	-	-	-	-	-	-	50,000	(30,000)	20,000
95 Pmts. To Juvenile Justice Alternative Cntr.	35,000	-	35,000	-	-	-	-	-	-	35,000	-	35,000
99 Other Governmental Charges	581,277	-	581,277	-	-	-	-	-	-	581,277	-	581,277
6030 Total Expenditures	156,397,049	2,020	156,399,069	5,393,167	-	5,393,167	35,144,881	217,458	35,362,339	196,935,097	219,478	197,154,575
8900 Other (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess(Deficiency) of Revenues Over (Under)												
1100 Expenditures	(1,046,685)	-	(1,046,685)	(433,684)	-	(433,684)	184,840	(217,458)	(32,618)	(1,295,529)	(217,458)	(1,512,987)
7900 Other Sources	352,642	-	352,642	10,966	-	10,966	-	25,125,016	25,125,016	363,608	25,125,016	25,488,624
8900 Other (Uses)	-	-	-	-	-	-	-	(23,682,882)	(23,682,882)	-	(23,682,882)	(23,682,882)
1200 Net Change in Fund Balances	(694,043)	-	(694,043)	(422,718)	-	(422,718)	184,840	1,224,676	1,409,516	(931,921)	1,224,676	292,755
3100 Unassigned Fund Bal - Sept 1, 2018 (Beg.)	57,291,256	-	57,291,256	1,157,444	-	1,157,444	8,851,875	-	8,851,875	67,300,575	-	67,300,575
3000 Budget Unassigned Fund Balance - Aug. 31	56,597,213	-	56,597,213	734,726	-	734,726	9,036,715	1,224,676	10,261,391	66,368,654	1,224,676	67,593,330

**Budget Amendments  
6/24/2019**

Item	Description	Account Number	Revenue	Expenditure
1	General Supplies	199-21-6399-00-902-21-000		-125
	Salaries for Subs	199-11-6112-00-902-21-000		125
	<i>Transfer between functions for Advanced Academics</i>			
2	Miscellaneous Contracted Services	199-23-6299-00-110-99-000		(22)
	General Supplies	199-11-6399-00-110-11-000		22
	<i>Transfer between functions for Valley Ranch</i>			
3	Payment to Fiscal Agent/Member District/Shared Services	199-93-6492-00-903-23-000		(30,000)
	Extra Duty Pay for Professional Personnel	199-11-6118-00-699-23-000		30,000
	Licensed Professional Services	199-11-6219-00-903-23-000		(10,000)
	Licensed Professional Services	199-31-6219-00-903-23-000		10,000
	Travel & Registration; Intervention Services	199-11-6411-00-903-23-000		(4,265)
	Wages for PT/Temporary Employees	199-31-6128-00-903-23-000		4,265
	<i>Transfer between functions for Intervention Services</i>			
4	Miscellaneous Operating Costs	199-31-6499-00-110-99-000		(9)
	General Supplies	199-11-6399-00-110-11-000		9
	<i>Transfer between functions for Valley Ranch</i>			
5	Miscellaneous Operating Costs	199-13-6499-00-916-22-000		(1,000)
	Travel & Registration; Employee	199-11-6411-00-916-22-000		1,000
	<i>Transfer between functions for Career &amp; Technology</i>			
6	Travel & Registration; Employee	199-13-6411-00-916-22-000		(3,500)
	Travel & Registration; Employee	199-11-6411-00-916-22-000		3,500
	<i>Transfer between functions for Career &amp; Technology</i>			
7	General Supplies	199-11-6399-00-108-11-000		(380)
	Salaries for Subs	199-33-6112-00-108-99-000		380
	<i>Transfer between functions for Town Center</i>			
8	Contracted Services	199-11-6299-00-110-25-752		(1,600)
	Travel & Registration; Employee	199-21-6411-00-915-25-752		1,600
	<i>Transfer between functions for ESL</i>			
9	Extra Duty Pay for Professional Personnel	199-13-6118-00-917-99-000		(7,760)
	Reading Materials/Library Books	199-11-6329-00-917-99-000		7,760
	<i>Transfer between functions for Social Studies</i>			
10	Issuance of Bonds	599-00-7911	20,640,000	
	Premium/Discount on Issuance of Bonds	599-00-7916	4,485,016	
	Other Uses	599-00-8949		23,682,882
	Other Debt Service Fees	599-71-6599-00-999-99-000		217,458
	<i>See note on memo page</i>			
11	General Supplies	199-13-6399-00-906-99-000		(1,160)
	General Supplies	199-21-6399-00-906-99-000		(632)
	Miscellaneous Operating Costs	199-21-6499-00-906-99-000		(475)
	Reading Materials/Library Books	199-11-6329-00-906-11-000		2,267
	<i>Transfer between functions for 504/Dyslexia/Transition</i>			
12	Extra Duty Pay for Professional Personnel	199-11-6118-00-906-11-000		(200)
	Extra Duty Pay for Professional Personnel	199-13-6118-00-906-99-000		200
	<i>Transfer between functions for 504/Dyslexia/Transition</i>			

<b>13</b>	Miscellaneous Revenue	199-00-5749	2,020	
	General Supplies	199-11-6399-00-001-99-000		2,020
	<i>Student payments for E2020</i>			
<b>14</b>	Travel & Registration; Employee	199-13-6411-00-001-99-178		(1,150)
	Dues	199-11-6495-00-001-11-178		1,150
	<i>Transfer between functions for CHS IB</i>			
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			25,127,036	23,902,360