

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

To: Dr. Jeff Turner
From: Kelly Penny
Subject: Budget Amendments
Date: April 27, 2009

Attached are the April 27, 2009 budget amendments. Total revenue amendments are \$-317,766 and expenditure amendments are \$550,309. Amendments by fund are as follows:

Fund	Fund Name	Revenues	Expenditures	Explanation
199	General Fund	\$-317,766	\$550,309	Donations from Campus Activity Funds, Reduction in State Aid and increase in recapture for 5th Period attendance reporting (as of 04/17/09). See Special Notes below.
	TOTAL	\$-317,766	\$550,309	

Special Notes:

Due to the recent sharp decline in enrollment I have recalculated state aid and recapture based upon the 5th attendance reporting period, ending Friday, April 17th. The amounts of these amendments are a reduction in state aid of \$320,821 and an increase in recapture of \$553,364. The results of these two amendments are a reduction in budgeted fund balance of \$874,185. The district's weighted average daily attendance has declined from 10,867.06 to 10,757.38. As you know, each student category carries different weights for attendance. One of the contributing factors to the state aid decrease is the reduction of the Special Ed population. The Special Ed student population has declined by 97 students compared to last year's PEIMs data. However, Career and Tech, Compensatory Ed, and Bilingual funding have increased compared to last year.

cc: Barbara Sabedra, Sid Grant

COPPELL INDEPENDENT SCHOOL DISTRICT
2008-09 BUDGET AMENDMENTS
 April 27, 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	82,875,299	3,055	82,878,354	3,280,435	-	3,280,435	17,935,780	-	17,935,780	104,091,514	3,055	104,094,569
5800 State Program Revenues	21,009,633	(320,821)	20,688,812	96,000	-	96,000	-	-	-	21,105,633	(320,821)	20,784,812
5900 Federal Program Revenues	-	-	-	593,428	-	593,428	-	-	-	593,428	-	593,428
5020 Total Revenues	103,884,932	(317,766)	103,567,166	3,969,863	-	3,969,863	17,935,780	-	17,935,780	125,790,575	(317,766)	125,472,809
EXPENDITURES												
11 Instruction	49,230,281	(19,639)	49,210,642	-	-	-	-	-	-	49,230,281	(19,639)	49,210,642
12 Instr. Resources & Media Services	1,210,103	(1,054)	1,209,049	-	-	-	-	-	-	1,210,103	(1,054)	1,209,049
13 Curriculum Dev. & Instr. Staff Dev.	354,705	11,864	366,569	-	-	-	-	-	-	354,705	11,864	366,569
21 Instructional Leadership	1,928,956	(11,260)	1,917,696	-	-	-	-	-	-	1,928,956	(11,260)	1,917,696
23 School Leadership	4,659,025	3,200	4,662,225	-	-	-	-	-	-	4,659,025	3,200	4,662,225
31 Guidance, Counseling & Evaluation	2,649,373	7,030	2,656,403	-	-	-	-	-	-	2,649,373	7,030	2,656,403
32 Social Work Services	48,286	-	48,286	-	-	-	-	-	-	48,286	-	48,286
33 Health Services	689,043	(400)	688,643	-	-	-	-	-	-	689,043	(400)	688,643
34 Student (Pupil) Transportation	1,252,039	13,314	1,265,353	-	-	-	-	-	-	1,252,039	13,314	1,265,353
35 Food Services	-	-	-	4,302,543	-	4,302,543	-	-	-	4,302,543	-	4,302,543
36 Cocurricular/Extracurricular Activities	2,150,248	-	2,150,248	-	-	-	-	-	-	2,150,248	-	2,150,248
41 General Administration	2,631,751	-	2,631,751	-	-	-	-	-	-	2,631,751	-	2,631,751
51 Plant Maintenance & Operations	9,093,198	-	9,093,198	-	-	-	-	-	-	9,093,198	-	9,093,198
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	31,274,457	553,364	31,827,821	-	-	-	-	-	-	31,274,457	553,364	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	-	33,970	-	-	-	-	-	-	33,970	-	33,970
99 Other Governmental Charges	405,000	-	405,000	-	-	-	-	-	-	405,000	-	405,000
6,030 Total Expenditures	109,482,154	556,419	110,038,573	4,302,543	-	4,302,543	18,122,378	-	18,122,378	131,907,075	556,419	132,463,494
Excess(Deficiency) of Revenues Over (Under)												
1100 Expenditures	(5,597,222)	(874,185)	(6,471,407)	(332,680)	-	(332,680)	(186,598)	-	(186,598)	(6,116,500)	(874,185)	(6,990,685)
7900 Other Resources	-	-	-	-	-	-	-	-	-	-	-	-
8900 Other (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
1200 Net Change in Fund Balances	(5,597,222)	(874,185)	(6,471,407)	(332,680)	-	(332,680)	(186,598)	-	(186,598)	(6,116,500)	(874,185)	(6,990,685)
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)	21,234,485	(874,185)	20,360,300	460,865	-	460,865	2,140,785	-	2,140,785	23,836,135	(874,185)	22,961,950

Budget Amendments, April 27, 2009

Item	Description	Account Number	Revenue	Expenditure
1	Salaries for Subs	199-11-6112.00-042-9-24		(500.00)
	General Supplies	199-11-6399.00-042-9-24		(50.00)
	Travel and Registration	199-31-6411.00-042-9-24		550.00
	<i>Transfer between functions for CMS East</i>			
2	General Supplies	199-11-6399.00-107-9-11		(525.00)
	Travel and Registration	199-31-6411.00-107-9-99		525.00
	<i>Transfer between functions for Lakeside</i>			
3	Salaries for Subs	199-11-6112.00-908-9-11		(3,900.00)
	Travel and Registration	199-13-6411.00-908-9-99		3,500.00
	Travel and Registration	199-21-6411.00-908-9-99		400.00
	<i>Transfer between functions for Math Curriculum</i>			
4	Miscellaneous Operating Costs	199-11-6499.00-042-9-11		(775.00)
	Travel and Registration	199-13-6411.00-042-9-11		775.00
	<i>Transfer between functions for CMS East</i>			
5	Inventoried Items	199-12-6398.00-111-9-99		(750.00)
	Contracted Maintenance and Repairs	199-11-6249.00-111-9-11		750.00
	<i>Transfer between functions for Denton Creek</i>			
6	Travel and Registration	199-21-6411.00-911-9-99		(60.00)
	Salaries for Subs	199-11-6112.00-911-9-11		60.00
	<i>Transfer between functions for Eng LA/Social Stu Curriculum</i>			
7	General Supplies	199-11-6399.00-002-9-26		(400.00)
	General Supplies	199-23-6399.00-002-9-26		400.00
	<i>Transfer between functions for Education Annex</i>			
8	Travel and Registration	199-23-6411.00-110-9-99		(400.00)
	General Supplies	199-31-6399.00-110-9-99		400.00
	<i>Transfer between functions for Valley Ranch</i>			
9	General Supplies	199-11-6399.00-001-9-11		(13,664.00)
	Reclassified Transportation Expenditures	199-36-6494.01-001-9-99		12,664.00
	Rentals/Operating Leases	199-36-6269.01-001-9-99		1,000.00
	<i>Transfer between functions for CHS</i>			
10	General Supplies	199-23-6399.00-043-9-99		(400.00)
	Miscellaneous Operating Costs	199-23-6499.00-043-9-99		(400.00)
	Travel and Registration	199-13-6411.00-043-9-11		800.00
	<i>Transfer between functions for CMS West</i>			
11	Miscellaneous Operating Costs	199-21-6499.00-901-9-99		(6,000.00)
	General Supplies	199-21-6399.00-901-9-99		(2,000.00)
	Travel and Registration	199-21-6411.00-901-9-99		(3,600.00)
	Extra Duty pay for Professional Personnel	199-13-6118.00-901-9-99		11,600.00
	<i>Transfer between functions for Curriculum</i>			
12	General Supplies	199-11-6399.02-001-9-11		(280.00)
	Travel and Registration	199-11-6411.02-001-9-11		(1,055.00)
	Travel and Registration	199-13-6411.02-001-9-99		1,335.00
	Miscellaneous Operating Costs	199-11-6499.00-001-9-11		(8,705.00)
	Testing Materials	199-31-6339.00-001-9-99		8,705.00

Item	Description	Account Number	Revenue	Expenditure
	General Supplies	199-33-6399.00-001-9-99		(400.00)
	General Supplies	199-31-6399.00-001-9-99		(700.00)
	General Supplies	199-11-6399.00-001-9-11		(4,000.00)
	Miscellaneous Operating Costs	199-23-6399.00-001-9-99		5,100.00
	Miscellaneous Operating Costs	199-11-6499.00-001-9-11		(1,000.00)
	Miscellaneous Operating Costs	199-23-6499.00-001-9-11		1,000.00
	<i>Transfer between functions for CHS</i>			
13	Gifts and Bequests	199-5744	150.00	
	Miscellaneous Contracted Services	199-36-6299.00-043-9-99		150.00
	<i>Donation from CMS West Activity Fund</i>			
14	Gifts and Bequests	199-5744	225.00	
	Extra Duty Pay for Support Staff	199-11-6121.00-106-9-11		225.00
	<i>Donation from Wilson Activity Fund</i>			
15	Travel and Registration	199-13-6411.00-103-9-11		(400.00)
	Travel and Registration	199-31-6411.00-103-9-99		400.00
	<i>Transfer between functions for Austin Elementary</i>			
16	Travel and Registration	199-13-6411.00-111-9-23		(199.00)
	General Supplies	199-11-6399.00-111-9-23		199.00
	<i>Transfer between functions for Denton Creek</i>			
17	Contracted Maintenance and Repairs	199-12-6249.00-043-9-99		(304.00)
	General Supplies	199-11-6399.00-043-9-11		304.00
	<i>Transfer between functions for CMS West</i>			
18	Travel and Registration	199-13-6411.00-110-9-11		(418.00)
	General Supplies	199-11-6399.00-110-9-11		418.00
	<i>Transfer between functions for Valley Ranch</i>			
19	Miscellaneous Contracted Services	199-23-6299.00-003-9-99		(200.00)
	Travel and Registration	199-23-6411.00-003-9-99		(900.00)
	Miscellaneous Operating Costs	199-23-6499.00-003-9-99		(1,000.00)
	General Supplies	199-11-6399.00-003-9-11		2,100.00
	Reclassified Transportation Expenditures	199-36-6494.00-003-9-99		(500.00)
	Reclassified Transportation Expenditures	199-11-6494.00-003-9-11		500.00
	<i>Transfer between functions for New Tech High</i>			
20	Gifts and Bequests	199-5744	250.00	
	Reclassified Transportation Expenditures	199-11-6494.00-044-9-11		250.00
	<i>Donation from CMS North</i>			
21	Gifts and Bequests	199-5744	1,713.00	
	General Supplies	199-11-6399.00-043-9-11		1,713.00
	<i>Donation from CMS West Activity Fund</i>			
22	Foundation Entitlements (State Aid)	199-5812	(320,821.00)	
	Recapture Payment	199-91-6224.00-999-9-99		553,364.00
	<i>Adjust State Aid and Recapture for 5th Period attendance reporting (as of 04/17/09)</i>			
23	Gifts and Bequests	199-5744	717.00	
	Salaries for Subs	199-13-6112.00-106-9-11		717.00
	<i>Donation from Wilson Activity Fund</i>			

Item	Description	Account Number	Revenue	Expenditure
24	Reading Materials and Library Books	199-13-6329.00-002-9-26		(420.00)
	Reading Materials and Library Books	199-13-6329.00-002-9-28		(300.00)
	Travel and Registration	199-13-6411.00-002-9-26		(2,197.00)
	Travel and Registration	199-13-6411.00-002-9-28		(1,440.00)
	Membership Dues	199-13-6495.00-002-9-28		(235.00)
	Miscellaneous Operating Costs	199-13-6499.00-002-9-26		(1,254.00)
	Reading Materials and Library Books	199-31-6329.00-002-9-26		(750.00)
	Reading Materials and Library Books	199-31-6329.00-002-9-28		(300.00)
	Inventoried Items	199-31-6398.00-002-9-28		(280.00)
	General Supplies	199-31-6399.00-002-9-26		(350.00)
	General Supplies	199-31-6399.00-002-9-28		(200.00)
	Miscellaneous Operating Costs	199-31-6499.00-002-9-26		(700.00)
	Miscellaneous Operating Costs	199-31-6499.00-002-9-28		(270.00)
	Inventoried Items	199-11-6398.00-002-9-26		8,696.00
	<i>Transfer between functions for Education Annex</i>			

<u>(317,766.00)</u>	<u>556,419.00</u>
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