



Board Action Required

No Action Required

Date: August 24, 2011

To: CISD Board of Trustees

From: Kelly Penny

CC: Dr. Jeff Turner, Sid Grant

RE: Final Amended Budget (General Fund, Food Service, & Debt Service)

Each year at the August Board meeting the Final Amended Budget is presented for the Board's approval. The purpose of the final amended budget is to project required funds to cover expenditures at the fund/function level, TRS On-Behalf and year end payroll accrual entries.

The attached entries make the necessary fund/functional category adjustments to cover the projected expenditure amounts so the District does not exceed a fund/functional category and receive an audit finding. Please note the budget amendments are adjusting accounts that the Business Office manages. This ensures that the funds are not expended for any other purpose except to cover year end expenditures (TRS, payroll accruals, etc.). I am increasing functions 13, 23, 31, 33, 53, & 61, as submitted, to ensure we have adequate funds at these function level. I do not anticipate expending all these funds. Function 11 is being reduced by \$145,000 to offset the above increases.

There is no impact to fund balance for the above amendments.

Food Service and Debt Service do not require any budget adjustments.

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

To: Dr. Jeff Turner
From: Kelly Penny
Subject: Final Amended Budget
Date: 08/29/2011

Attached are the 08/29/2011 budget amendments. Total revenue amendments are \$0 and expenditure amendments are \$0.

Fund	Fund Name	Revenues	Expenditures	Explanation
199	General Fund	\$0	\$0	
	TOTAL	\$0	\$0	

cc: Barbara Sabedra, Sid Grant

COPPELL INDEPENDENT SCHOOL DISTRICT
2010-2011 BUDGET AMENDMENTS
 August 29, 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	86,946,713	-	86,946,713	3,440,604	-	3,440,604	17,944,763	-	17,944,763	108,332,080	-	108,332,080
5800 State Program Revenues	14,803,420	-	14,803,420	93,000	-	93,000	-	-	-	14,896,420	-	14,896,420
5900 Federal Program Revenues	-	-	-	624,450	-	624,450	-	-	-	624,450	-	624,450
5020 Total Revenues	101,750,133	-	101,750,133	4,158,054	-	4,158,054	17,944,763	-	17,944,763	123,852,950	-	123,852,950
EXPENDITURES												
11 Instruction	45,490,548	(149,748)	45,340,800	-	-	-	-	-	-	45,490,548	(149,748)	45,340,800
12 Instr. Resources & Media Services	1,132,051	-	1,132,051	-	-	-	-	-	-	1,132,051	-	1,132,051
13 Curriculum Dev. & Instr. Staff Dev.	464,012	15,000	479,012	-	-	-	-	-	-	464,012	15,000	479,012
21 Instructional Leadership	1,663,681	600	1,664,281	-	-	-	-	-	-	1,663,681	600	1,664,281
23 School Leadership	4,737,945	79,100	4,817,045	-	-	-	-	-	-	4,737,945	79,100	4,817,045
31 Guidance, Counseling & Evaluation	2,733,020	25,048	2,758,068	-	-	-	-	-	-	2,733,020	25,048	2,758,068
32 Social Work Services	-	-	-	-	-	-	-	-	-	-	-	0
33 Health Services	679,421	15,000	694,421	-	-	-	-	-	-	679,421	15,000	694,421
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	2,084,254	-	2,084,254	-	-	-	-	-	-	2,084,254	-	2,084,254
41 General Administration	2,601,830	-	2,601,830	-	-	-	-	-	-	2,601,830	-	2,601,830
51 Plant Maintenance & Operations	8,155,588	-	8,155,588	-	-	-	-	-	-	8,155,588	-	8,155,588
52 Security & Monitoring Services	226,224	-	226,224	-	-	-	-	-	-	226,224	-	226,224
53 Data Processing Services	1,535,808	5,000	1,540,808	-	-	-	-	-	-	1,535,808	5,000	1,540,808
61 Community Services	159,829	10,000	169,829	-	-	-	-	-	-	159,829	10,000	169,829
71 Debt Service	-	-	-	-	-	-	18,480,472	-	18,480,472	18,480,472	-	18,480,472
81 Facilities Acquisition & Construction	-	-	-	-	-	-	-	-	-	-	-	-
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	102,325	-	102,325	-	-	-	-	-	-	102,325	-	102,325
95 Pmts. To Juvenile Justice Alternative Cntr.	47,000	-	47,000	-	-	-	-	-	-	47,000	-	47,000
99 Other Governmental Charges	376,902	-	376,902	-	-	-	-	-	-	376,902	-	376,902
6030 Total Expenditures	100,037,439	-	100,037,439	4,567,319	-	4,567,319	18,480,472	-	18,480,472	123,085,230	-	123,085,230
Excess(Deficiency) of Revenues Over (Under)												
1100 Expenditures	1,712,694	-	1,712,694	(409,265)	-	(409,265)	(535,709)	-	(535,709)	767,720	-	767,720
7900 Other Resources	-	-	-	-	-	-	199,907	-	199,907	199,907	-	199,907
8900 Other (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
1200 Net Change in Fund Balances	1,712,694	-	1,712,694	(409,265)	-	(409,265)	(335,802)	-	(335,802)	967,627	-	967,627
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)	27,252,521	-	27,252,521	366,524	-	366,524	1,996,324	-	1,996,324	29,615,369	-	29,615,369

FINAL AMENDED BUDGET, August 29, 2011

Item	Description	Account Number	Revenue	Expenditure
1	General Supplies	199-11-6399.00-110-1-11		(48)
	Miscellaneous Operating Costs	199-31-6499.00-110-1-99		48
	<i>Transfer between functions for Valley Ranch</i>			
2	Reclassified Transportation Expenditures	199-11-6494.00-903-1-23		(600)
	Travel & Registration; Employee	199-21-6411.00-903-1-23		600
	<i>Transfer between functions for Special Ed</i>			
3	General Supplies	199-11-6399.00-001-1-11		(3,450)
	Technology & Equipment; Over \$5,000 per unit	199-11-6636.00-001-1-11		(650)
	Travel & Registration; Employee	199-23-6411.08-001-1-99		750
	Travel & Registration; Employee	199-23-6411.00-001-1-99		3,350
	<i>Transfer between functions for CHS</i>			
4	Salaries; Teachers & Professional Personnel	199-11-6119.00-999-1-11		(145,000)
	Salaries; Teachers & Professional Personnel	199-13-6119.00-999-1-99		15,000
	Salaries; Teachers & Professional Personnel	199-23-6119.00-999-1-99		75,000
	Salaries; Teachers & Professional Personnel	199-31-6119.00-904-1-99		25,000
	Salaries; Teachers & Professional Personnel	199-33-6119.00-001-1-99		15,000
	Employee Allowances	199-53-6139.00-905-1-99		5,000
	Extra Duty Pay for Professional Personnel	199-61-6118.00-999-1-99		10,000
	<i>Final Amended Budget</i>			
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