

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

To: Dr. Jeff Turner
From: Kelly Penny
Subject: Budget Amendments
Date: September 30, 2008

Attached are the September 30, 2008 budget amendments. Total revenue amendments are \$178,897 and expenditure amendments are \$178,897. Amendments by fund are as follows:

Fund	Fund Name	Revenues	Expenditures	Explanation
196	CEDC Fund	\$33,000	\$33,000	CEDC Funds for Bilingual Stipends
199	General Fund	\$145,897	\$145,897	Donations, Insurance recovery, Facilities revenue, Fund Balance; see explanation on each individual amendment.
	TOTAL	\$178,897	\$178,897	

cc: Barbara Sabedra
Sid Grant

COPPELL INDEPENDENT SCHOOL DISTRICT
2008-09 BUDGET AMENDMENTS
September 30, 2008

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	83,440,225	83,750	83,523,975	3,300,435	-	3,300,435	18,095,280	-	18,095,280	104,835,940	83,750	104,919,690
5800 State Program Revenues	21,009,633	-	21,009,633	96,000	-	96,000	-	-	-	21,105,633	-	21,105,633
5900 Federal Program Revenues	-	-	-	593,428	-	593,428	-	-	-	593,428	-	593,428
5020 Total Revenues	104,449,858	83,750	104,533,608	3,989,863	-	3,989,863	18,095,280	-	18,095,280	126,535,001	83,750	126,618,751
EXPENDITURES												
11 Instruction	49,087,882	85,261	49,173,143	-	-	-	-	-	-	49,087,882	85,261	49,173,143
12 Instr. Resources & Media Services	1,198,947	1,000	1,199,947	-	-	-	-	-	-	1,198,947	1,000	1,199,947
13 Curriculum Dev. & Instr. Staff Dev.	318,707	25,962	344,669	-	-	-	-	-	-	318,707	25,962	344,669
21 Instructional Leadership	1,944,656	(20,000)	1,924,656	-	-	-	-	-	-	1,944,656	(20,000)	1,924,656
23 School Leadership	4,658,675	81	4,658,756	-	-	-	-	-	-	4,658,675	81	4,658,756
31 Guidance, Counseling & Evaluation	2,656,173	-	2,656,173	-	-	-	-	-	-	2,656,173	-	2,656,173
32 Social Work Services	48,286	-	48,286	-	-	-	-	-	-	48,286	-	48,286
33 Health Services	661,643	22,000	683,643	-	-	-	-	-	-	661,643	22,000	683,643
34 Student (Pupil) Transportation	1,252,039	-	1,252,039	-	-	-	-	-	-	1,252,039	-	1,252,039
35 Food Services	-	-	-	4,077,543	-	4,077,543	-	-	-	4,077,543	-	4,077,543
36 Cocurricular/Extracurricular Activities	2,105,252	-	2,105,252	-	-	-	-	-	-	2,105,252	-	2,105,252
41 General Administration	2,631,251	-	2,631,251	-	-	-	-	-	-	2,631,251	-	2,631,251
51 Plant Maintenance & Operations	9,037,388	58,000	9,095,388	-	-	-	-	-	-	9,037,388	58,000	9,095,388
52 Security & Monitoring Services	207,322	-	207,322	-	-	-	-	-	-	207,322	-	207,322
53 Data Processing Services	1,394,962	5,393	1,400,355	-	-	-	-	-	-	1,394,962	5,393	1,400,355
61 Community Services	150,823	1,200	152,023	-	-	-	-	-	-	150,823	1,200	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	-	31,274,457	-	-	-	-	-	-	31,274,457	-	31,274,457
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
6030 Total Expenditures	109,166,933	178,897	109,345,830	4,077,543	-	4,077,543	18,122,378	-	18,122,378	131,366,854	178,897	131,545,751
Excess(Deficiency) of Revenues Over (Under)												
1100 Expenditures	(4,717,075)	(95,147)	(4,812,222)	(87,680)	-	(87,680)	(27,098)	-	(27,098)	(4,831,853)	(95,147)	(4,927,000)
7900 Other Resources	-	-	-	-	-	-	-	-	-	-	-	-
8900 Other (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
1200 Net Change in Fund Balances	(4,717,075)	(95,147)	(4,812,222)	(87,680)	-	(87,680)	(27,098)	-	(27,098)	(4,831,853)	(95,147)	(4,927,000)
3100 Est Budgeted Fund Balance - Sep 1 (Beginning)	22,846,373	-	22,846,373	637,056	-	637,056	2,105,836	-	2,105,836	25,589,265	-	25,589,265
3000 Fund Balance - Aug. 31 (Ending)	18,129,298	(95,147)	18,034,151	549,376	-	549,376	2,078,738	-	2,078,738	20,757,412	(95,147)	20,662,265

Budget Amendments, September 30, 2008

Item	Description	Account Number	Revenue	Expenditure
1	Miscellaneous Operating Costs	199-11-6499.01-999-9-24		(6,262.00)
	Professional Services	199-13-6219.00-001-9-24		1,000.00
	Travel and Registration	199-13-6411.00-001-9-24		1,000.00
	Consulting Services	199-13-6291.00-106-9-24		1,500.00
	Travel and Registration	199-13-6411.00-042-9-24		500.00
	Salaries or Wages for Subs	199-13-6112.00-042-9-24		500.00
	General Supplies	199-13-6399.00-003-9-24		1,000.00
	Travel and Registration	199-13-6411.00-003-9-24		762.00
	<i>Transfer between functions for State Comp Ed</i>			
2	Travel and Registration	199-13-6411.78-001-9-11		(2,000.00)
	Travel and Registration	199-12-6411.78-001-9-11		1,000.00
	Travel and Registration	199-23-6411.78-001-9-99		1,000.00
	<i>Transfer between functions for CHS IB program</i>			
3	Salaries or Wages for Professional Services	199-21-6119.00-901-9-99		(20,000.00)
	Consulting Services	199-13-6291.00-999-9-99		20,000.00
	<i>Secondary Math Curriculum consultant</i>			
4	Gifts and Bequests	199-5744	300.00	
	Miscellaneous Operating Costs	199-13-6499.00-914-8-99		300.00
	<i>Donation from Education Foundation</i>			
5	Miscellaneous Contracted Services	199-23-6299.00-108-9-99		(197.00)
	General Supplies	199-11-6399.00-108-9-11		197.00
	<i>Transfer between functions for Town Center</i>			
6	Insurance Recovery	199-5745	48,000.00	
	Fund Balance	199-3600	10,000.00	
	Contracted Maintenance and Repair	199-51-6249.00-001-9-99		58,000.00
	<i>Insurance recovery and deductible for CHS water damage</i>			
7	Fund Balance	199-3600	85,147.00	
	Salaries or Wages for Professional Services	199-11-6119.00-003-9-11		1,176.00
	Salaries or Wages for Professional Services	199-11-6119.00-001-9-11		56,578.00
	Salaries or Wages for Professional Services	199-33-6119.00-003-9-99		22,000.00
	Salaries or Wages for Professional Services	199-53-6119.00-905-9-99		5,393.00
	<i>Personnel adjustments after Budget was completed</i>			
8	CEDC Revenue	196-5744	33,000.00	
	Salaries or Wages for Professional Services	196-11-6119.00-999-9-25		33,000.00
	<i>Budget for Bilingual Stipends</i>			
9	Miscellaneous Contracted Services	199-23-6299.00-109-9-99		(190.00)
	General Supplies	199-11-6399.00-109-9-11		190.00
	<i>Transfer between functions for Cottonwood</i>			
10	Miscellaneous Contracted Services	199-23-6299.00-111-9-99		(179.00)
	General Supplies	199-11-6399.00-111-9-11		179.00
	<i>Transfer between functions for Denton Creek</i>			
11	Miscellaneous Contracted Services	199-23-6299.00-105-9-99		(212.00)
	General Supplies	199-11-6399.00-105-9-11		212.00
	<i>Transfer between functions for Mockingbird</i>			

Item	Description	Account Number	Revenue	Expenditure
12	Miscellaneous Contracted Services	199-23-6299.00-101-9-99		(141.00)
	General Supplies	199-11-6399.00-101-9-11		141.00
	<i>Transfer between functions for Pinkerton</i>			
13	Facilities Revenue	199-5743	1,200.00	
	Miscellaneous Contracted Services	199-61-6299.00-952-9-99		1,200.00
	<i>Budget Grace Prep Revenue to pay paramedics/security</i>			
14	Salaries or Wages for Subs	199-11-6112.00-044-9-23		(150.00)
	Travel and Registration	199-13-6411.00-044-9-23		150.00
	<i>Transfer between functions for CMS North</i>			
15	Gifts and Bequests	199-5744	1,250.00	
	Reading Materials and Library Books	199-13-6329.00-999-9-22		328.00
	Travel and Registration	199-13-6411.00-999-9-22		922.00
	<i>Donation from University of North Texas for Oracle</i>			
			<u>178,897.00</u>	<u>178,897.00</u>