

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

To: Dr. Brad Hunt
From: Diana Sircar
Subject: 04/22/2024

Attached are the April 22nd, 2024 Budget Amendments. Revenues total \$871,594 and Expenditures total -\$1,221,100.

Fund	Fund Name	Revenues	Expenditures	Explanation
199	General Operating	\$214,900	-\$1,421,100	Increase Hosted Events; Decrease in Recapture
240/482	Child Nutrition	\$0	\$200,000	Required Spend of Fund Balance
599	Debt Service	\$656,694	\$0	Increase in Fund Balance
	TOTAL	\$871,594	-\$1,221,100	

Budget Amendments
4/22/2024

Item	Description	Account Number	Revenue	Expenditure
1	Transfer for Insurance and Bonding Costs	199-11-6399-00-999-11-000		(250,630)
	Transfer for Insurance and Bonding Costs	199-51-6429-00-950-99-000		250,630
	Transfer for Salaries-Prof	199-53-6119-00-905-99-000		(70,000)
	Transfer for Salaries-Prof	199-36-6119-00-001-91-000		70,000
	Transfer for Salaries-Prof	199-13-6119-00-999-99-000		(43,000)
	Transfer for Salaries-Prof	199-36-6119-00-999-91-000		43,000
	Transfer for Teacher Retirement/TRS Care	199-51-6299-00-951-99-000		(10,000)
	Transfer for Teacher Retirement/TRS Care	199-61-6146-00-952-99-000		10,000
	<i>Transfer between functions</i>			
2	Transfer for Misc Cont SVC-Hosted Events	199-51-6299-00-951-91-135		(5,000)
	Transfer for Misc Cont SVC-Hosted Events	199-52-6299-00-001-91-135		5,000
	<i>Transfer between functions</i>			
3	Transfer for Furniture and Equipment	240-35-6639-00-955-99-000		200,000
4	Transfer for Extra Duty Pay-Prof	199-11-6112-00-914-11-000		(2,405)
	Transfer for Extra Duty Pay-Prof	199-13-6118-00-914-99-000		2,405
	<i>Transfer between functions</i>			
5	Transfer for General Supplies	199-11-6329-00-915-25-000		(800)
	Transfer for General Supplies	199-21-6399-00-915-25-000		800
	Transfer for Employee Travel	199-11-6329-00-915-25-000		(500)
	Transfer for Employee Travel	199-21-6411-00-915-25-000		500
	Transfer for Misc Contracted Services	199-11-6329-00-915-25-000		(800)
	Transfer for Misc Contracted Services	199-21-6499-00-915-25-000		800
	<i>Transfer between functions</i>			
6	Transfer for General Supplies	199-21-6411-00-917-99-000		(1,125)
	Transfer for General Supplies	199-11-6399-00-917-99-000		1,125
	Transfer for General Supplies	199-21-6399-00-917-99-000		(400)
	Transfer for General Supplies	199-11-6399-00-917-99-000		400
	Transfer for General Supplies	199-21-6495-00-917-99-000		(20)
	Transfer for General Supplies	199-11-6399-00-917-99-000		20
	Transfer for General Supplies	199-13-6118-00-917-99-000		(1,200)
	Transfer for General Supplies	199-11-6399-00-917-99-000		1,200
	Transfer for General Supplies	199-21-6495-00-917-99-162		(30)
	Transfer for General Supplies	199-11-6399-00-917-11-162		30
	Transfer for General Supplies	199-21-6495-00-907-99-000		(180)
	Transfer for General Supplies	199-11-6399-00-907-11-000		180
	Transfer for Reading Materials	199-21-6499-00-911-99-000		(110)
	Transfer for Reading Materials	199-11-6329-00-911-11-000		110
	Transfer for Reading Materials	199-21-6411-00-911-99-000		(315)
	Transfer for Reading Materials	199-11-6329-00-911-11-000		315
	Transfer for Reading Materials	199-21-6495-00-908-99-000		(5)
	Transfer for Reading Materials	199-11-6329-00-908-11-000		5
	Transfer for Reading Materials	199-21-6411-00-908-99-000		(1,776)
	Transfer for Reading Materials	199-11-6329-00-908-11-000		1,776
	<i>Transfer between functions</i>			
7	Revenue for Taxes-Current Year Levy	199-00-5711-00-000-00-000	(2,000,000)	
	Revenue for Earnings-Investments	199-00-5931-00-000-00-000	(494,000)	
	Revenue for Earnings-Investments	199-00-5742-00-000-00-000	2,300,000	
	Revenue for Foundation School Program Entl	199-00-5812-00-000-00-000	400,000	
	Transfer for Student Attendance Credits	199-91-6224-00-999-99-000		(1,600,000)
	Transfer for Salaries-Prof	199-36-6119-00-001-91-000		20,000
	Transfer for Salaries-Prof	199-36-6119-00-999-91-000		40,000
	Transfer for Salaries-Prof	199-36-6119-00-042-91-000		10,000

	Transfer for Salaries-Prof	199-36-6119-00-043-91-000		10,000
	Transfer for Salaries-Prof	199-36-6119-00-044-91-000		10,000
	Transfer for Salaries-Prof	199-36-6119-00-042-99-000		1,000
	Transfer for Salaries-Prof	199-36-6119-00-043-99-000		1,000
	Transfer for Salaries-Prof	199-36-6119-00-044-99-000		1,000
	Transfer for Salaries-Prof (CNTRL BUD)	199-36-6119-00-004-91-000		10,000
	Transfer for Teacher Retirement-TRS	199-36-6146-00-999-91-000		17,000
	Transfer for Extra Duty Overtime Support	199-61-6121-00-952-99-000		50,000
	<i>Transfer between functions</i>			
8	Transfer for General Supplies	199-13-6411-00-902-21-000		(2,670)
	Transfer for General Supplies	199-11-6399-00-902-11-000		2,670
	Transfer for General Supplies	199-21-6299-00-902-21-000		(2,000)
	Transfer for General Supplies	199-11-6399-00-902-11-000		2,000
	Transfer for General Supplies	199-21-6329-00-902-21-000		(500)
	Transfer for General Supplies	199-11-6399-00-902-11-000		500
	Transfer for General Supplies	199-21-6399-00-902-21-000		(3,000)
	Transfer for General Supplies	199-11-6399-00-902-11-000		3,000
	Transfer for General Supplies	199-21-6411-00-902-21-000		(5,852)
	Transfer for General Supplies	199-11-6399-00-902-11-000		5,852
	Transfer for General Supplies	199-21-6495-00-902-21-000		(501)
	Transfer for General Supplies	199-11-6399-00-902-11-000		501
	<i>Transfer between functions</i>			
9	Revenue for Oth Rev Local-Ath Hosted	199-00-5749-35-000-00-000	8,900	
	Transfer for Misc Cont SVC-Hosted	199-36-6299-00-001-91-135		8,900
	<i>Transfer between functions</i>			
10	Revenue for Taxes-Current Year Levy	599-00-5711-00-000-00-000	(789,000)	
	Revenue for Earnings-Investments	599-00-5742-00-000-00-000	780,000	
	Revenue for State	599-00-5829-00-000-00-000	665,694	
			871,594	(1,221,100)

Account Number	Revenue	Expenditure	
199-00-5711-00-000-00-000	(2,000,000)		
199-00-5742-00-000-00-000	2,300,000		
199-00-5749-35-000-00-000	8,900		
			308,900
199-00-5812-00-000-00-000	400,000		
			400,000
199-00-5931-00-000-00-000	(494,000)		
			(494,000)
199-11-6112-00-914-11-000		(2,405)	
199-11-6329-00-908-11-000		5	
199-11-6329-00-908-11-000		1,776	
199-11-6329-00-911-11-000		110	
199-11-6329-00-911-11-000		315	
199-11-6329-00-915-25-000		(800)	
199-11-6329-00-915-25-000		(500)	
199-11-6329-00-915-25-000		(800)	
199-11-6399-00-902-11-000		2,670	
199-11-6399-00-902-11-000		2,000	
199-11-6399-00-902-11-000		500	
199-11-6399-00-902-11-000		3,000	
199-11-6399-00-902-11-000		5,852	
199-11-6399-00-902-11-000		501	
199-11-6399-00-907-11-000		180	
199-11-6399-00-917-11-162		30	
199-11-6399-00-917-99-000		1,125	
199-11-6399-00-917-99-000		400	
199-11-6399-00-917-99-000		20	
199-11-6399-00-917-99-000		1,200	
199-11-6399-00-999-11-000		(250,630)	
			(235,451)
199-13-6118-00-914-99-000		2,405	
199-13-6118-00-917-99-000		(1,200)	
199-13-6119-00-999-99-000		(43,000)	
199-13-6411-00-902-21-000		(2,670)	
			(44,465)
199-21-6299-00-902-21-000		(2,000)	
199-21-6329-00-902-21-000		(500)	
199-21-6399-00-902-21-000		(3,000)	
199-21-6399-00-915-25-000		800	
199-21-6399-00-917-99-000		(400)	
199-21-6411-00-902-21-000		(5,852)	
199-21-6411-00-908-99-000		(1,776)	
199-21-6411-00-911-99-000		(315)	
199-21-6411-00-915-25-000		500	
199-21-6411-00-917-99-000		(1,125)	
199-21-6495-00-902-21-000		(501)	

199-21-6495-00-907-99-000		(180)	
199-21-6495-00-908-99-000		(5)	
199-21-6495-00-917-99-000		(20)	
199-21-6495-00-917-99-162		(30)	
199-21-6499-00-911-99-000		(110)	
199-21-6499-00-915-25-000		800	
			(13,714)
199-36-6119-00-001-91-000		70,000	
199-36-6119-00-001-91-000		20,000	
199-36-6119-00-004-91-000		10,000	
199-36-6119-00-042-91-000		10,000	
199-36-6119-00-042-99-000		1,000	
199-36-6119-00-043-91-000		10,000	
199-36-6119-00-043-99-000		1,000	
199-36-6119-00-044-91-000		10,000	
199-36-6119-00-044-99-000		1,000	
199-36-6119-00-999-91-000		43,000	
199-36-6119-00-999-91-000		40,000	
199-36-6146-00-999-91-000		17,000	
199-36-6299-00-001-91-135		8,900	
			241,900
199-51-6299-00-951-91-135		(5,000)	
199-51-6299-00-951-99-000		(10,000)	
199-51-6429-00-950-99-000		250,630	
			235,630
199-52-6299-00-001-91-135		5,000	
			5,000
199-53-6119-00-905-99-000		(70,000)	
			(70,000)
199-61-6121-00-952-99-000		50,000	
199-61-6146-00-952-99-000		10,000	
			60,000
199-91-6224-00-999-99-000		(1,600,000)	
			(1,600,000)
240-35-6639-00-955-99-000		200,000	
			200,000
599-00-5711-00-000-00-000	(789,000)		
599-00-5742-00-000-00-000	780,000		
			(9,000)
599-00-5829-00-000-00-000	665,694		
			665,694

COPPELL INDEPENDENT SCHOOL DISTRICT
Budget Amendments
April 22, 2024

DATA CONTROL CODE	GENERAL FUND (Fund 199)			FOOD SERVICE FUNDS (Funds 240 & 482)			DEBT SERVICE FUND (599)			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	139,708,947	308,900	140,017,847	4,818,081	-	4,818,081	42,529,022	(9,000)	42,520,022	187,056,050	299,900	187,355,950
5800 State Program Revenues	13,816,470	400,000	14,216,470	163,112	-	163,112	1,602,141	665,694	2,267,835	15,581,723	1,065,694	16,647,417
5900 Federal Program Revenues	2,158,146	(494,000)	1,664,146	978,619	-	978,619	376,964	-	376,964	3,513,729	(494,000)	3,019,729
5020 Total Revenues	155,683,563	214,900	155,898,463	5,959,812	-	5,959,812	44,508,127	656,694	45,164,821	206,151,502	871,594	207,023,096
7900 Other Resources	-	-	-	-	-	-	-	-	-	-	-	-
EXPENDITURES												
11 Instruction	89,995,178	(235,451)	89,759,727	-	-	-	-	-	-	89,995,178	(235,451)	89,759,727
12 Instr. Resources & Media Services	1,769,997	-	1,769,997	-	-	-	-	-	-	1,769,997	-	1,769,997
13 Curriculum Dev. & Instr. Staff Dev.	3,441,541	(44,465)	3,397,076	-	-	-	-	-	-	3,441,541	(44,465)	3,397,076
21 Instructional Leadership	2,912,304	(13,714)	2,898,590	-	-	-	-	-	-	2,912,304	(13,714)	2,898,590
23 School Leadership	6,901,443	-	6,901,443	-	-	-	-	-	-	6,901,443	-	6,901,443
31 Guidance, Counseling & Evaluation	6,154,466	-	6,154,466	-	-	-	-	-	-	6,154,466	-	6,154,466
32 Social Work Services	299,755	-	299,755	-	-	-	-	-	-	299,755	-	299,755
33 Health Services	1,643,202	-	1,643,202	-	-	-	-	-	-	1,643,202	-	1,643,202
34 Student (Pupil) Transportation	5,637,500	-	5,637,500	-	-	-	-	-	-	5,637,500	-	5,637,500
35 Food Services	-	-	-	6,302,100	200,000	6,502,100	-	-	-	6,302,100	200,000	6,502,100
36 Cocurricular/Extracurricular Activities	2,725,942	241,900	2,967,842	-	-	-	-	-	-	2,725,942	241,900	2,967,842
41 General Administration	4,613,310	-	4,613,310	-	-	-	-	-	-	4,613,310	-	4,613,310
51 Plant Maintenance & Operations	10,259,980	235,630	10,495,610	-	-	-	-	-	-	10,259,980	235,630	10,495,610
52 Security & Monitoring Services	1,909,128	5,000	1,914,128	-	-	-	-	-	-	1,909,128	5,000	1,914,128
53 Data Processing Services	4,429,737	(70,000)	4,359,737	-	-	-	-	-	-	4,429,737	(70,000)	4,359,737
61 Community Services	245,945	60,000	305,945	-	-	-	-	-	-	245,945	60,000	305,945
71 Debt Service	129,000	-	129,000	2,051	-	2,051	43,950,552	-	43,950,552	44,081,603	-	44,081,603
81 Facilities Acquisition & Construcion	-	-	-	-	-	-	-	-	-	-	-	-
91 Contr. Instr. Serv. between Schools	25,532,282	(1,600,000)	23,932,282	-	-	-	-	-	-	25,532,282	(1,600,000)	23,932,282
93 Pmts. To Fiscal Agent/Member Districts	20,000	-	20,000	-	-	-	-	-	-	20,000	-	20,000
95 Pmts. To Juvenile Justice Alternative Cntr.	35,000	-	35,000	-	-	-	-	-	-	35,000	-	35,000
99 Other Governmental Charges	610,860	-	610,860	-	-	-	-	-	-	610,860	-	610,860
6030 Total Expenditures	169,266,570	(1,421,100)	167,845,470	6,304,151	200,000	6,504,151	43,950,552	-	43,950,552	219,521,273	(1,221,100)	218,300,173
8900 Other (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess(Deficiency) of Revenues Over (Under)												
1100 Expenditures	(13,583,007)	1,636,000	(11,947,007)	(344,339)	(200,000)	(544,339)	557,575	656,694	1,214,269	(13,369,771)	2,092,694	(11,277,077)
7900 Other Sources	-	-	-	-	-	-	-	-	-	-	-	-
8900 Other (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
1200 Net Change in Fund Balances	(13,583,007)	1,636,000	(11,947,007)	(344,339)	(200,000)	(544,339)	557,575	656,694	1,214,269	(13,369,771)	2,092,694	(11,277,077)
3100 Unassigned Fund Bal - Sept 1, 2023 (Beg.)	62,173,306	-	62,173,306	1,864,305	-	1,864,305	13,113,203	-	13,113,203	77,150,814	-	77,150,814
3000 Budget Unassigned Fund Balance - Aug. 31	48,590,299	1,636,000	50,226,299	1,519,966	(200,000)	1,319,966	13,670,778	656,694	14,327,472	63,781,043	2,092,694	65,873,737