



Board Action Required

No Action Required

Date: August 18, 2014

To: CISD Board of Trustees

From: Kelly Penny

CC: Dr. Mike Waldrip, 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 Operating Fund 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-on-Behalf, payroll accruals, etc.), if needed. Functions 12, 13, 23, 31, 33, 34, 41, 53, and 61 are being increased for a total of \$295,000 as submitted, to ensure we have adequate funds at these function levels. I do not anticipate expending all these funds. The function 91 budget is being reduced by \$100,000 to offset some of the increases in other functions. Additionally, budgeted revenues are being increased by \$251,006 for indirect cost, SHARS, and Facility rentals.

The above amendments increase budgeted Operating Fund balance by \$56,006.

The Food Service expenditure budget is being amended for \$75,000 in general supplies to ensure the fund/functional category is not exceeded. This amendment will reduce the budgeted Food Service fund balance by \$75,000.

Debt Service does not require any year-end budget adjustments.

COPPELL INDEPENDENT SCHOOL DISTRICT
Budget Amendments
8/18/2014 FINAL AMENDED BUDGET

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	92,933,043	90,000	93,023,043	3,548,825	-	3,548,825	20,540,610	-	20,540,610	117,022,478	90,000	117,112,478
5800 State Program Revenues	7,189,548	-	7,189,548	92,000	-	92,000	-	-	-	7,281,548	-	7,281,548
5900 Federal Program Revenues	-	161,006	161,006	760,480	-	760,480	384,204	-	384,204	1,144,684	161,006	1,305,690
5020 Total Revenues	100,122,591	251,006	100,373,597	4,401,305		4,401,305	20,924,814	-	20,924,814	125,448,710	251,006	125,699,716
EXPENDITURES												
11 Instruction	52,188,840	2,440	52,191,280							52,188,840	2,440	52,191,280
12 Instr. Resources & Media Services	1,178,181	15,000	1,193,181							1,178,181	15,000	1,193,181
13 Curriculum Dev. & Instr. Staff Dev.	485,706	15,385	501,091							485,706	15,385	501,091
21 Instructional Leadership	1,964,999	1,664	1,966,663							1,964,999	1,664	1,966,663
23 School Leadership	4,863,681	20,944	4,884,625							4,863,681	20,944	4,884,625
31 Guidance, Counseling & Evaluation	3,002,080	49,600	3,051,680							3,002,080	49,600	3,051,680
32 Social Work Services	500	-	500							500	-	500
33 Health Services	796,912	9,967	806,879							796,912	9,967	806,879
34 Student (Pupil) Transportation	1,784,307	20,000	1,804,307							1,784,307	20,000	1,804,307
35 Food Services	-	-	-	4,545,630	75,000	4,620,630				4,545,630	75,000	4,620,630
36 Cocurricular/Extracurricular Activities	2,053,455	-	2,053,455							2,053,455	-	2,053,455
41 General Administration	2,896,400	25,000	2,921,400							2,896,400	25,000	2,921,400
51 Plant Maintenance & Operations	7,920,812	-	7,920,812							7,920,812	-	7,920,812
52 Security & Monitoring Services	283,716	-	283,716							283,716	-	283,716
53 Data Processing Services	1,803,225	100,000	1,903,225							1,803,225	100,000	1,903,225
61 Community Services	188,590	35,000	223,590							188,590	35,000	223,590
71 Debt Service	-	-	-				21,233,727	-	21,233,727	21,233,727	-	21,233,727
81 Facilities Acquisition & Construction	-	-	-							-	-	-
91 Contr. Instr. Serv. between Schools	18,433,335	(100,000)	18,333,335							18,433,335	(100,000)	18,333,335
93 Pmts. To Fiscal Agent/Member Districts	51,625	-	51,625							51,625	-	51,625
95 Pmts. To Juvenile Justice Alternative Cntr.	35,000	-	35,000							35,000	-	35,000
99 Other Governmental Charges	421,971	-	421,971							421,971	-	421,971
6030 Total Expenditures	100,353,335	195,000	100,548,335	4,545,630	75,000	4,620,630	21,233,727	-	21,233,727	126,132,692	270,000	126,402,692
Excess(Deficiency) of Revenues Over (Under)												
1100 Expenditures	(230,744)	56,006	(174,738)	(144,325)	(75,000)	(219,325)	(308,913)	-	(308,913)	(683,982)	(18,994)	(702,976)
7900 Other Resources	46,001	-	46,001	-	-	-	-	-	-	46,001	-	46,001
8900 Other (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
1200 Net Change in Fund Balances	(184,743)	56,006	(128,737)	(144,325)	(75,000)	(219,325)	(308,913)	-	(308,913)	(637,981)	(18,994)	(656,975)
197-81 Facilities Acquisition & Construction	(857,723)	-	(857,723)							(857,723)	-	(857,723)
3100 Unassigned Fund Balance - Sept 1 (Beginning)	42,325,078	-	42,325,078	1,043,190	-	1,043,190	3,074,815	-	3,074,815	46,443,083	-	46,443,083
3000 Budget Unassigned Fund Balance - Aug. 31	41,282,612	56,006	41,338,618	898,865	(75,000)	823,865	2,765,902	-	2,765,902	44,947,379	(18,994)	44,928,385

FINAL AMENDED BUDGET 08/18/2014

Item	Description	Account Number	Revenue	Expenditure
1	Contracted Services	199-23-6299.00-001-4-99		(1,964)
	Salaries for Subs	199-11-6112.00-001-4-11		1,934
	Extra Duty Pay for Professional Personnel	199-11-6118.00-001-4-11		30
	General Supplies	199-31-6118.50-001-4-99		(400)
	General Supplies	199-11-6118.00-001-4-11		400
	<i>Transfer between functions for CHS</i>			
2	General Supplies	199-23-6399.00-112-4-99		(2,025)
	Miscellaneous Operating Costs	199-13-6499.00-112-4-99		2,025
	General Supplies	199-23-6399.00-112-4-99		(100)
	General Supplies	199-13-6399.00-112-4-99		100
	General Supplies	199-33-6399.00-112-4-99		(33)
	General Supplies	199-23-6399.00-112-4-99		33
	<i>Transfer between functions for Lee</i>			
3	Reading Materials & Library Books	199-13-6329.00-914-4-99		(76)
	Extra Duty Pay for Professional Personnel	199-11-6118.00-914-4-11		76
	Contracted Services	199-13-6299.00-914.4-99		(1,664)
	Contracted Services	199-21-6299.00-914-4-99		1,664
	<i>Transfer between functions for Professional Learning</i>			
4	Wages for Professional Personnel	199-12-6119.00-999-4-99-0-00		15,000
	Wages for Professional Personnel	199-13-6119.00-999-4-99-0-00		15,000
	Wages for Professional Personnel	199-23-6119.00-999-4-99-0-00		25,000
	Wages for Professional Personnel	199-31-6119.00-999-4-99-0-00		50,000
	Wages for Professional Personnel	199-33-6119.00-999-4-99-0-00		10,000
	Dallas County Transportation (to & from school)	199-34-6294.00-952-4-99-0-00		20,000
	Wages for Professional Personnel	199-41-6119.00-750-4-99-0-00		25,000
	Wages for Professional Personnel	199-53-6119.00-905-4-99-0-00		100,000
	Wages for Professional Personnel	199-61-6119.21-001-4-99-0-00		35,000
	Student Attendance Credits	199-91-6224.00-999-4-99-0-00		(100,000)
	Federal Revenue-Indirect Costs	199-00-5929.00-000-4-00-0-00	33,800	
	Federal Revenue-SHARS	199-00-5931.00-000-4-00-0-00	127,206	
	Facilities Rental	199-00-5743.00-000-4-00-0-00	90,000	
	General Supplies	240-35-6399.00-999-4-99-0-00		75,000
	<i>Final Amended Budget</i>			
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			251,006	270,000