



Board Action Required

No Action Required

Date: August 30, 2010

To: CISD Board of Trustees

From: Kelly Penny

CC: Dr. Jeff Turner, Sid Grant

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

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. Note that the majority of 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 12, 13, 23, 31, 33, 36, 53, & 61, as submitted, to ensure we have adequate funds at these function level. I do not anticipate expending all these funds. The Recapture budget (91) is being reduced by \$1,010,000. The net result of the expenditure budget is a reduction of the budgeted deficit of \$600,000.

The State Revenue accounts are being adjusted for a net increase of \$815,847. This reflects the final weighted average daily attendance and increase in enrollment from 2009-2010.

The net impact to general fund balance for the increase in budgeted revenues and decrease in expenditures is an increase to budgeted fund balance of \$1,415,847. The District's adjusted budget deficit for General Fund is \$2,472,268.

The amendment for Food Service reflects proceeds from the auction and Debt Service does not require any budget adjustments.

Please note that the Financial Report for Maintenance Notes (fully expended) reflects the final budget and expenditures for these funds. The budget for this fund will roll into the General Fund for PEIM's reporting purposes and will be considered part of the General Fund for 2009-2010 Annual Financial Report.

COPPELL INDEPENDENT SCHOOL DISTRICT
2009-2010 BUDGET AMENDMENTS
 August 31, 2010

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	81,192,322	-	81,192,322	3,245,050	-	3,245,050	17,956,197	-	17,956,197	102,393,569	-	102,393,569
5800 State Program Revenues	11,765,598	815,847	12,581,445	93,000	-	93,000	-	-	-	11,858,598	815,847	12,674,445
5900 Federal Program Revenues	-	-	-	623,400	-	623,400	-	-	-	623,400	-	623,400
5020 Total Revenues	92,957,920	815,847	93,773,767	3,961,450	-	3,961,450	17,956,197	-	17,956,197	114,875,567	815,847	115,691,414
EXPENDITURES												
11 Instruction	45,122,365	(134)	45,122,231	-	-	-	-	-	-	45,122,365	(134)	45,122,231
12 Instr. Resources & Media Services	1,113,625	20,000	1,133,625	-	-	-	-	-	-	1,113,625	20,000	1,133,625
13 Curriculum Dev. & Instr. Staff Dev.	444,121	48,831	492,952	-	-	-	-	-	-	444,121	48,831	492,952
21 Instructional Leadership	1,790,102	-	1,790,102	-	-	-	-	-	-	1,790,102	-	1,790,102
23 School Leadership	4,542,650	76,303	4,618,953	-	-	-	-	-	-	4,542,650	76,303	4,618,953
31 Guidance, Counseling & Evaluation	2,677,583	30,000	2,707,583	-	-	-	-	-	-	2,677,583	30,000	2,707,583
32 Social Work Services	31,315	-	31,315	-	-	-	-	-	-	31,315	-	31,315
33 Health Services	669,383	100,000	769,383	-	-	-	-	-	-	669,383	100,000	769,383
34 Student (Pupil) Transportation	1,310,299	-	1,310,299	-	-	-	-	-	-	1,310,299	-	1,310,299
35 Food Services	-	-	-	4,421,226	5,762	4,426,988	-	-	-	4,421,226	5,762	4,426,988
36 Cocurricular/Extracurricular Activities	2,017,776	20,000	2,037,776	-	-	-	-	-	-	2,017,776	20,000	2,037,776
41 General Administration	2,515,560	-	2,515,560	-	-	-	-	-	-	2,515,560	-	2,515,560
51 Plant Maintenance & Operations	8,323,701	8,570	8,332,271	-	-	-	-	-	-	8,323,701	8,570	8,332,271
52 Security & Monitoring Services	214,951	-	214,951	-	-	-	-	-	-	214,951	-	214,951
53 Data Processing Services	1,424,731	86,430	1,511,161	-	-	-	-	-	-	1,424,731	86,430	1,511,161
61 Community Services	158,640	20,000	178,640	-	-	-	-	-	-	158,640	20,000	178,640
71 Debt Service	-	-	-	-	-	-	18,333,975	-	18,333,975	18,333,975	-	18,333,975
81 Facilities Acquisition & Construction	-	-	-	-	-	-	-	-	-	-	-	-
91 Contr. Instr. Serv. between Schools	24,122,428	(1,010,000)	23,112,428	-	-	-	-	-	-	24,122,428	(1,010,000)	23,112,428
93 Pmts. To Fiscal Agent/Member Districts	33,500	-	33,500	-	-	-	-	-	-	33,500	-	33,500
95 Pmts. To Juvenile Justice Alternative Cntr.	35,000	-	35,000	-	-	-	-	-	-	35,000	-	35,000
99 Other Governmental Charges	379,626	-	379,626	-	-	-	-	-	-	379,626	-	379,626
6,030 Total Expenditures	96,927,356	(600,000)	96,327,356	4,421,226	5,762	4,426,988	18,333,975	-	18,333,975	119,682,557	(594,238)	119,088,319
Excess(Deficiency) of Revenues Over (Under)												
1100 Expenditures	(3,969,436)	1,415,847	(2,553,589)	(459,776)	(5,762)	(465,538)	(377,778)	-	(377,778)	(4,806,990)	1,410,085	(3,396,905)
7900 Other Resources	81,321	-	81,321	-	5,762	5,762	-	-	-	81,321	5,762	87,083
8900 Other (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
1200 Net Change in Fund Balances	(3,888,115)	1,415,847	(2,472,268)	(459,776)	-	(459,776)	(377,778)	-	(377,778)	(4,725,669)	1,415,847	(3,309,822)
3100 Unreserved Fund Balance - Sept 1 (Beginning)	25,354,181	-	25,354,181	804,038	-	804,038	2,387,043	-	2,387,043	28,545,262	-	28,545,262
3000 Estimated Fund Balance - Aug. 31 (Ending)	21,466,066	1,415,847	22,881,913	344,262	-	344,262	2,009,265	-	2,009,265	23,819,593	1,415,847	25,235,440

Budget Amendments, August 30, 2010 FINAL AMENDED BUDGET

Item	Description	Account Number	Revenue	Expenditure
1	Sale of Real and Personal Property General Supplies <i>Surplus Auction proceeds for Food Service</i>	240-7912 240-35-6399.00-999-0-99	5,762.00	5,762.00
2	Extra Duty Pay for Professional Personnel Extra Duty Pay for Professional Personnel <i>Transfer between functions for Curriculum; ESL</i>	199-13-6118.00-915-0-99 199-11-6118.00-915-0-25		(1,386.00) 1,386.00
3	Travel & Registration; Employee Travel & Registration; Employee <i>Transfer between functions for CHS</i>	199-23-6411.78-001-0-99 199-13-6411.78-001-0-99		(100.00) 100.00
4	Foundation Entitlements Per Capita Apportionment Student Attendance Credits Salaries, Teachers/Professional Personnel Salaries, Teachers/Professional Personnel Salaries, Teachers/Professional Personnel Testing Materials Salaries, Teachers/Professional Personnel Salaries, Teachers/Professional Personnel Extra Duty Pay; Professional Personnel Extra Duty Pay; Professional Personnel <i>Final Amended Budget</i>	199-5812 199-5811 199-91-6224.00-999-0-99 199-12-6119.00-999-0-99 199-13-6119.00-999-0-99 199-23-6119.00-999-0-99 199-31-6339.00-999-0-99 199-33-6119.00-999-0-99 199-36-6119.00-999-0-91 199-53-6118.00-999-0-99 199-61-6121.00-952-0-99	(2,313,102.00) 1,497,255.00	(1,010,000.00) 20,000.00 50,000.00 75,000.00 30,000.00 100,000.00 20,000.00 95,000.00 20,000.00
5	Professional Salaries General Supplies Technology Equipment; Over \$5,000 per unit <i>Transfer between functions for Technology; EDP Server</i>	199-53-6119.00-905-0-99 199-51-6399.00-999-0-99 199-51-6636.00-999-0-99		(8,570.00) 2,970.00 5,600.00
6	Extra Duty Pay for Professional Personnel Extra Duty Pay for Professional Personnel Miscellaneous Contracted Services	199-11-6118.00-001-0-11 199-13-6118.00-001-0-99 199-23-6299.00-001-0-99		(1,520.00) 117.00 1,403.00
			(810,085.00)	(594,238.00)