

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

To: Dr. Jeff Turner  
From: Kelly Penny  
Subject: April Budget Amendments  
Date: 04/28/2014

Attached are the 04/28/2014 Budget Amendments. Total revenue amendments are \$4,398 and expenditure amendments are \$104,398.

| <b>Fund</b> | <b>Fund Name</b>     | <b>Revenues</b> | <b>Expenditures</b> | <b>Explanation</b>   |
|-------------|----------------------|-----------------|---------------------|--|
| 199         | General Fund         | \$4,398         | \$4,398             | Student payments for E2020 & Rosetta Stone, Donations from Campus & Athletic Activity Funds & the NTAASB |
| 240         | Child Nutrition Fund | \$0             | \$100,000           | Decrease in Fund Balance for Child Nutrition – See note below  |
|             | <b>TOTAL</b>         | <b>\$4,398</b>  | <b>\$104,398</b>    |  |

Note: Amendment #11 for Fund 240 is for partial funding of the kitchen equipment at Lee Elementary. This was previously discussed between Sid Grant and the Board as part of the overall funding plan for Lee.

cc: Barbara Sabedra, Sid Grant

COPPELL INDEPENDENT SCHOOL DISTRICT  
Budget Amendments  
April 28, 2014

| 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 |
| <b>REVENUES</b>                                   |                |                  |                |                   |                  |                |                   |                  |                |                         |                  |                |
| 5700 Local & Intermediate Sources                 | 92,851,049     | 4,398            | 92,855,447     | 3,548,825         | -                | 3,548,825      | 20,540,610        | -                | 20,540,610     | 116,940,484             | 4,398            | 116,944,882    |
| 5800 State Program Revenues                       | 7,189,548      | -                | 7,189,548      | 92,000            | -                | 92,000         | -                 | -                | -              | 7,281,548               | -                | 7,281,548      |
| 5900 Federal Program Revenues                     | -              | -                | -              | 760,480           | -                | 760,480        | 384,204           | -                | 384,204        | 1,144,684               | -                | 1,144,684      |
| 5020 Total Revenues                               | 100,040,597    | 4,398            | 100,044,995    | 4,401,305         |                  | 4,401,305      | 20,924,814        | -                | 20,924,814     | 125,366,716             | 4,398            | 125,371,114    |
| <b>EXPENDITURES</b>                               |                |                  |                |                   |                  |                |                   |                  |                |                         |                  |                |
| 11 Instruction                                    | 52,140,743     | (13,246)         | 52,127,497     |                   |                  |                |                   |                  |                | 52,140,743              | (13,246)         | 52,127,497     |
| 12 Instr. Resources & Media Services              | 1,184,262      | (1,000)          | 1,183,262      |                   |                  |                |                   |                  |                | 1,184,262               | (1,000)          | 1,183,262      |
| 13 Curriculum Dev. & Instr. Staff Dev.            | 478,662        | 5,732            | 484,394        |                   |                  |                |                   |                  |                | 478,662                 | 5,732            | 484,394        |
| 21 Instructional Leadership                       | 1,960,235      | (2,000)          | 1,958,235      |                   |                  |                |                   |                  |                | 1,960,235               | (2,000)          | 1,958,235      |
| 23 School Leadership                              | 4,851,133      | 4,488            | 4,855,621      |                   |                  |                |                   |                  |                | 4,851,133               | 4,488            | 4,855,621      |
| 31 Guidance, Counseling & Evaluation              | 2,999,540      | (270)            | 2,999,270      |                   |                  |                |                   |                  |                | 2,999,540               | (270)            | 2,999,270      |
| 32 Social Work Services                           | 500            | -                | 500            |                   |                  |                |                   |                  |                | 500                     | -                | 500            |
| 33 Health Services                                | 794,320        | -                | 794,320        |                   |                  |                |                   |                  |                | 794,320                 | -                | 794,320        |
| 34 Student (Pupil) Transportation                 | 1,698,307      | -                | 1,698,307      |                   |                  |                |                   |                  |                | 1,698,307               | -                | 1,698,307      |
| 35 Food Services                                  | -              | -                | -              | 4,445,630         | 100,000          | 4,545,630      |                   |                  |                | 4,445,630               | 100,000          | 4,545,630      |
| 36 Cocurricular/Extracurricular Activities        | 2,042,390      | 7,694            | 2,050,084      |                   |                  |                |                   |                  |                | 2,042,390               | 7,694            | 2,050,084      |
| 41 General Administration                         | 2,883,600      | 500              | 2,884,100      |                   |                  |                |                   |                  |                | 2,883,600               | 500              | 2,884,100      |
| 51 Plant Maintenance & Operations                 | 8,006,812      | -                | 8,006,812      |                   |                  |                |                   |                  |                | 8,006,812               | -                | 8,006,812      |
| 52 Security & Monitoring Services                 | 281,216        | 2,500            | 283,716        |                   |                  |                |                   |                  |                | 281,216                 | 2,500            | 283,716        |
| 53 Data Processing Services                       | 1,772,370      | -                | 1,772,370      |                   |                  |                |                   |                  |                | 1,772,370               | -                | 1,772,370      |
| 61 Community Services                             | 188,590        | -                | 188,590        |                   |                  |                |                   |                  |                | 188,590                 | -                | 188,590        |
| 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     | -                | 18,433,335     |                   |                  |                |                   |                  |                | 18,433,335              | -                | 18,433,335     |
| 93 Pmts. To Fiscal Agent/Member Districts         | 60,000         | -                | 60,000         |                   |                  |                |                   |                  |                | 60,000                  | -                | 60,000         |
| 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                           | 100,232,986    | 4,398            | 100,237,384    | 4,445,630         |                  | 4,545,630      | 21,233,727        | -                | 21,233,727     | 125,912,343             | 104,398          | 126,016,741    |
| Excess(Deficiency) of Revenues Over (Under)       |                |                  |                |                   |                  |                |                   |                  |                |                         |                  |                |
| 1100 Expenditures                                 | (192,389)      | -                | (192,389)      | (44,325)          | -                | (144,325)      | (308,913)         | -                | (308,913)      | (545,627)               | (100,000)        | (645,627)      |
| 7900 Other Resources                              | 15,146         | -                | 15,146         | -                 | -                | -              | -                 | -                | -              | 15,146                  | -                | 15,146         |
| 8900 Other (Uses)                                 | -              | -                | -              | -                 | -                | -              | -                 | -                | -              | -                       | -                | -              |
| 1200 Net Change in Fund Balances                  | (177,243)      | -                | (177,243)      | (44,325)          | -                | (144,325)      | (308,913)         | -                | (308,913)      | (530,481)               | (100,000)        | (630,481)      |
| 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     | 42,147,835     | -                | 42,147,835     | 998,865           | -                | 898,865        | 2,765,902         | -                | 2,765,902      | 45,912,602              | (100,000)        | 45,812,602     |

## Budget Amendments 04/28/2014

| Item | Description   | Account Number          | Revenue | Expenditure |
|------|---|-------------------------|---------|-------------|
| 1    | Travel & Registration; Employee                                     | 199-21-6411.00-918-4-99 |         | (2,000)     |
|      | General Supplies  | 199-11-6399.00-918-4-11 |         | 2,000       |
|      | <i>Transfer between functions for Strategic Initiatives</i>         |                         |         |             |
| 2    | General Supplies  | 199-12-6399.00-043-4-99 |         | (1,000)     |
|      | Salaries for Subs   | 199-11-6112.00-043-4-11 |         | 1,000       |
|      | <i>Transfer between functions for CMS West</i>                      |                         |         |             |
| 3    | Travel & Registration; Students                                     | 199-11-6412.00-043-4-11 |         | (629)       |
|      | Travel & Registration; Students                                     | 199-36-6412.00-043-4-99 |         | 629         |
|      | <i>Transfer between functions for CMS West</i>                      |                         |         |             |
| 4    | General Supplies  | 199-11-6399.00-110-4-11 |         | (4,400)     |
|      | Travel & Registration; Employee                                     | 199-23-6411.00-110-4-99 |         | 2,200       |
|      | Travel & Registration; Employee                                     | 199-13-6411.00-110-4-11 |         | 2,200       |
|      | <i>Transfer between functions for Valley Ranch</i>                  |                         |         |             |
| 5    | Miscellaneous Operating Costs                                       | 199-13-6499.00-042-4-11 |         | (198)       |
|      | Extra Duty Pay for Professional Personnel                           | 199-11-6118.00-042-4-11 |         | 198         |
|      | <i>Transfer between functions for CMS East</i>                      |                         |         |             |
| 6    | Miscellaneous Operating Costs                                       | 199-11-6499.00-103-4-11 |         | (3,580)     |
|      | Travel & Registration; Employee                                     | 199-13-6411.00-103-4-11 |         | 3,580       |
|      | <i>Transfer between functions for Austin</i>                        |                         |         |             |
| 7    | Travel & Registration; Students                                     | 199-11-6412.00-002-4-26 |         | (1,000)     |
|      | Travel & Registration; Employee                                     | 199-13-6411.00-002-4-26 |         | 1,000       |
|      | <i>Transfer between functions for Victory Place</i>                 |                         |         |             |
| 8    | Education Service Center Services                                   | 199-11-6239.00-106-4-31 |         | (650)       |
|      | Contracted Maintenance & Repairs                                    | 199-11-6249.00-106-4-11 |         | (400)       |
|      | Contracted Services   | 199-11-6299.00-106-4-11 |         | (625)       |
|      | Miscellaneous Operating Costs                                       | 199-11-6499.00-106-4-11 |         | (2,000)     |
|      | Travel & Registration; Employee                                     | 199-23-6411.00-106-4-99 |         | 3,675       |
|      | <i>Transfer between functions for Wilson</i>                        |                         |         |             |
| 9    | General Supplies  | 199-11-6399.00-001-4-22 |         | (4,500)     |
|      | Travel & Registration; Employee                                     | 199-36-6411.00-001-4-22 |         | 1,500       |
|      | Travel & Registration; Students                                     | 199-36-6412.00-001-4-22 |         | 3,000       |
|      | Travel & Registration; Students                                     | 199-11-6412.08-001-4-22 |         | (500)       |
|      | Travel & Registration; Employee                                     | 199-36-6411.08-001-4-22 |         | 500         |
|      | Rentals & Operating Leases  | 199-23-6269.08-001-4-99 |         | (300)       |
|      | Travel & Registration; Employee                                     | 199-36-6411.08-001-4-22 |         | 300         |
|      | Travel & Registration; Employee                                     | 199-23-6411.08-001-4-99 |         | (2,207)     |
|      | Travel & Registration; Employee                                     | 199-36-6411.08-001-4-22 |         | 2,207       |
|      | <i>Transfer between functions for CHS</i>                           |                         |         |             |
| 10   | Miscellaneous Operating Costs                                       | 199-36-6499.00-001-4-91 |         | (2,500)     |
|      | Contracted Services   | 199-52-6299.00-001-4-91 |         | 2,500       |
|      | <i>Transfer between functions for Athletics</i>                     |                         |         |             |
| 11   | Furniture & Equipment over \$5,000 per unit                         | 240-35-6639.00-112-4-99 |         | 100,000     |
|      | <i>Kitchen Equipment for Lee Elementary - see note on memo page</i> |                         |         |             |
| 12   | Education Service Center Services                                   | 199-13-6239.00-003-4-99 |         | (250)       |
|      | Travel & Registration; Employee                                     | 199-13-6411.00-003-4-99 |         | (600)       |
|      | General Supplies  | 199-31-6399.00-003-4-99 |         | (270)       |
|      | Travel & Registration; Employee                                     | 199-23-6411.00-003-4-99 |         | 1,120       |
|      | <i>Transfer between functions for NTH</i>                           |                         |         |             |
| 13   | Miscellaneous Revenue   | 199-5749                | 1,500   |             |
|      | General Supplies  | 199-11-6399.00-002-2-26 |         | 450         |
|      | General Supplies  | 199-11-6399.00-001-4-11 |         | 600         |
|      | Technology Items over \$5K  | 199-11-6636.00-001-4-11 |         | 450         |
|      | <i>Student payments for E2020 &amp; Rosetta Stone</i>               |                         |         |             |

| <b>Item</b> | <b>Description</b>   | <b>Account Number</b>  | <b>Revenue</b> | <b>Expenditure</b> |
|-------------|--|--|----------------|--------------------|
| 14          | Gifts & Bequests<br>Salaries for Subs<br><i>Donation from Humanities Texas</i>                                     | 199-5744<br>199-11-6112.00-001-4-11                            | 160            | 160                |
| 15          | Gifts & Bequests<br>Salaries for Support Personnel<br><i>Donation from CHS Activity Fund</i>                       | 199-5744<br>199-36-6129.00-001-4-99                            | 75             | 75                 |
| 16          | Gifts & Bequests<br>Contracted Services<br><i>Donation from Athletic Activity Fund</i>                             | 199-5744<br>199-36-6299.00-001-4-91                            | 1,880          | 1,880              |
| 17          | Gifts & Bequests<br>Salaries for Subs<br>Salaries for Support Personnel<br><i>Donations from CHS Activity Fund</i> | 199-5744<br>199-11-6112.00-001-4-11<br>199-36-6129.00-001-4-99 | 283            | 180<br>103         |
| 18          | Gifts & Bequests<br>Travel & Registration;Non Employee<br><i>NTASB Attendance Award for the School Board</i>       | 199-5744<br>199-41-6419.00-702-4-99                            | 500            | 500                |
|             |  |  | 4,398          | 104,398            |