

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

To: Dr. Mike Waldrup
From: Kelly Penny
Subject: Amended Budget
Date: 02/15/2016

Attached are the February Budget Amendments. Total revenue amendments are \$15,942 and total expenditure amendments are \$332,942.

Fund	Fund Name	Revenues	Expenditures	Explanation
199	General Fund	\$15,942	\$15,942	Donations from campus activity funds; Donation from CHS Band Boosters; student payments for E2020 & Rosetta Stone; Supplemental State Funding for Pre-K; sale of scrap metal & technology surplus
240	Child Nutrition		\$317,000	Purchase of new equipment-See note below
	TOTAL FOR ALL FUNDS	\$15,942	\$332,942	

Note: The requested amendment to Child Nutrition is a reduction in the Child Nutrition fund balance. Please see attached memo for explanation.



Board Action Required X

No Action Required ☐

To: Coppell ISD Board of Trustees
From: Sid Grant
Date: February 15, 2016
cc: Dr. Mike Waldrip, Kelly Penny, Larry Guerra, Jean Mosley

Re: Child Nutrition Department Budget Amendment Request

The Child Nutrition Department is requesting permission to use a portion (\$317,000.00) of its fund balance to replace aging equipment and to replace a cafeteria serving line at Pinkerton. We will be utilizing Foodservice Design Professionals as a consultant on this project. The fees are included in the total amount requested.

Child Nutrition did not budget for any capital expenditures for equipment replacement for the 2015-2016 school year. As a reminder, the Child Nutrition fund balance reached a total of \$1,113,207.00 as of August 31, 2015. Given the size of the fund balance, our auditor has indicated we need to spend down a significant portion of the fund balance to satisfy the requirements of the state. Therefore, with the request below, it will leave a Child Nutrition fund balance of \$772,903.00. The remaining fund balance will be sufficient to cover three months of operating expenses, which is the maximum the state prefers school districts to have in their Child Nutrition fund balance.

Estimated Current Fund Balance: \$1,113,207.00

Specific Repair/Replacement and Cost by School:

Pinkerton Elementary

- Replace 19 year old serving counters with new \$ 125,000.00
- Double sided milk box \$ 5,000.00

Coppell Middle School North

- Double Combo Oven \$ 40,000.00
- Braising Pan \$ 20,000.00
- Work Tables \$ 5,000.00

Coppell Middle School East

- Double Combo Oven \$ 40,000.00
- Braising Pan \$ 20,000.00

Coppell Middle School West

- Single Combo Oven \$ 20,000.00
- Braising Pan \$ 20,000.00

Mockingbird Elementary

- Replacement of Cooler and Freezer Shelves \$ 5,000.00

Lakeside Elementary

- Replacement of Cooler and Freezer Shelves \$ 5,000.00

Consultant and Architectural Fees \$ 12,000.00

Total Funds Requested: \$ **317,000.00**

Recommendation: That the Coppell ISD Board of Trustees approve a budget amendment of \$317,000.00 out of the Child Nutrition Fund Balance (Fund 240) for the purchase of the above capital needs.

COPPELL INDEPENDENT SCHOOL DISTRICT
Budget Amendments
February 15, 2016

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	108,552,597	7,052	108,559,649	3,775,525		3,775,525	24,437,428	-	24,437,428	136,765,550	7,052	136,772,602
5800 State Program Revenues	7,267,314	8,890	7,276,204	91,000	-	91,000	-	-	-	7,358,314	8,890	7,367,204
5900 Federal Program Revenues	100,000	-	100,000	718,395	-	718,395	370,968	-	370,968	1,189,363	-	1,189,363
5020 Total Revenues	115,919,911	15,942	115,935,853	4,584,920		4,584,920	24,808,396	-	24,808,396	145,313,227	15,942	145,329,169
EXPENDITURES												
11 Instruction	58,114,002	(3,540)	58,110,462		-			-		58,114,002	(3,540)	58,110,462
12 Instr. Resources & Media Services	1,358,025		1,358,025		-			-		1,358,025	-	1,358,025
13 Curriculum Dev. & Instr. Staff Dev.	485,160	655	485,815		-			-		485,160	655	485,815
21 Instructional Leadership	2,119,253	10,814	2,130,067		-			-		2,119,253	10,814	2,130,067
23 School Leadership	5,479,861	3,230	5,483,091		-			-		5,479,861	3,230	5,483,091
31 Guidance, Counseling & Evaluation	3,454,570	(1,557)	3,453,013		-			-		3,454,570	(1,557)	3,453,013
32 Social Work Services	1,750	-	1,750		-			-		1,750	-	1,750
33 Health Services	997,045	(522)	996,523		-			-		997,045	(522)	996,523
34 Student (Pupil) Transportation	2,099,943	-	2,099,943		-			-		2,099,943	-	2,099,943
35 Food Services	-	-	-	4,608,224	317,000	4,925,224		-		4,608,224	317,000	4,925,224
36 Cocurricular/Extracurricular Activities	2,189,191	1,037	2,190,228		-			-		2,189,191	1,037	2,190,228
41 General Administration	3,177,179	-	3,177,179		-			-		3,177,179	-	3,177,179
51 Plant Maintenance & Operations	8,666,819	355	8,667,174		-			-		8,666,819	355	8,667,174
52 Security & Monitoring Services	311,380	-	311,380		-			-		311,380	-	311,380
53 Data Processing Services	3,268,763	3,470	3,272,233		-			-		3,268,763	3,470	3,272,233
61 Community Services	181,444	2,000	183,444		-			-		181,444	2,000	183,444
71 Debt Service	-	-	-		-		24,748,729	-	24,748,729	24,748,729	-	24,748,729
81 Facilities Acquisition & Construcion	-	-	-		-			-		-	-	-
91 Contr. Instr. Serv. between Schools	25,102,279	-	25,102,279		-			-		25,102,279	-	25,102,279
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	495,000	-	495,000		-			-		495,000	-	495,000
6030 Total Expenditures	117,596,664	15,942	117,612,606	4,608,224	317,000	4,925,224	24,748,729	-	24,748,729	146,953,617	332,942	147,286,559
Excess(Deficiency) of Revenues Over (Under)												
1100 Expenditures	(1,676,753)	-	(1,676,753)	(23,304)	(317,000)	(340,304)	59,667	-	59,667	(1,640,390)	(317,000)	(1,957,390)
7900 Other Resources	5,471		5,471	-	-	-		-	-	5,471	-	5,471
8900 Other (Uses)	-	-	-	-	-	-		-	-	-	-	-
1200 Net Change in Fund Balances	(1,671,282)	-	(1,671,282)	(23,304)	(317,000)	(340,304)	59,667	-	59,667	(1,634,919)	(317,000)	(1,951,919)
3100 Unassigned Fund Balance - Sept 1 (Beginning)	46,702,443	-	46,702,443	1,113,207	-	1,113,207	3,086,152	-	3,086,152	50,901,802	-	50,901,802
3000 Budget Unassigned Fund Balance - Aug. 31	45,031,161	-	45,031,161	1,066,599	(317,000)	772,903	3,145,819	-	3,145,819	49,266,883	(317,000)	48,949,883

Budget Amendments 02/15/2016

Item	Description	Account Number	Revenue	Expenditure
1	Travel & Registration; Employee	199-31-6411.00-903-6-23		(1,199)
	Travel & Registration; Employee	199-21-6411.00-903-6-23		1,199
	<i>Transfer between functions for Intervention Services</i>			
2	Consulting	199-13-6291.00-913-6-99		(4,001)
	Salaries for Subs	199-11-6112.00-919-6-11		501
	Consulting	199-13-6291.00-919-6-99		3,500
	<i>Transfer between functions/departments for Curriculum</i>			
3	General Supplies	199-11-6399.00-110-6-11		(150)
	Miscellaneous Operating Costs	199-31-6499.00-110-6-99		150
	<i>Transfer between functions for Valley Ranch</i>			
4	Salaries for Subs	199-11-6112.00-901-6-11		(5,000)
	General Supplies	199-11-6399.00-901-6-11		(2,000)
	Licensed Professional Services	199-21-6219.00-901-6-99		7,000
	<i>Transfer between functions for Curriculum</i>			
5	Travel & Registration; Employee	199-13-6411.00-042-6-25		(100)
	General Supplies	199-11-6399.00-042-6-25		100
	<i>Transfer between functions for CMS East</i>			
6	Gifts & Bequests	199-5744	50	
	Travel & Registration; Employee	199-13-6411.00-044-6-11		50
	<i>Donation from CMS North Activity Fund</i>			
7	Miscellaneous Revenue	199-5749	300	
	General Supplies	199-11-6399.00-003-6-11		300
	<i>Student payment for E2020</i>			
8	Gifts & Bequests	199-5744	1,037	
	Rentals & Operating Leases	199-36-6269.01-001-6-99		1,037
	<i>Donation from CHS Band Boosters</i>			
9	Reading Materials & Library Books	199-11-6329.00-042-6-23		(106)
	Travel & Registration; Employee	199-13-6411.00-042-6-23		106
	General Supplies	199-11-6399.00-042-6-11		(800)
	General Supplies	199-33-6399.00-042-6-99		(522)
	General Supplies	199-31-6399.00-042-6-99		(508)
	General Supplies	199-23-6399.00-042-6-11		1,830
	<i>Transfer between functions for CMS East</i>			
10	State Revenue	199-5829	8,890	
	Salaries for Subs	199-11-6112.00-910-6-32		600
	Extra Duty Pay for Professional Personnel	199-11-6118.00-910-6-32		675
	Reading Materials & Library Books	199-13-6329.00-910-6-32		300
	Travel & Registration; Employee	199-13-6411.00-910-6-32		2,700
	General Supplies	199-21-6399.00-910-6-32		1,215
	Travel & Registration; Employee	199-21-6411.00-910-6-32		900
	Miscellaneous Operating Costs	199-21-6499.00-910-6-32		500
	Contracted Services	199-61-6299.00-910-6-32		2,000
	<i>Pre K HB4 Funding from State</i>			
11	Miscellaneous Revenue	199-5749	355	
	General Supplies	199-51-6399.00-999-6-99		355
	<i>Sale of scrap metal</i>			
12	General Supplies	199-11-6399.00-044-6-11		(1,000)
	Contracted Services	199-23-6299.00-044-6-99		1,000
	<i>Transfer between functions for CMS North</i>			
13	Gifts & Bequests	199-5744	190	
	Salaries for Subs	199-11-6112.00-001-6-11		190
	<i>Donation from CHS Activity Fund</i>			
14	Miscellaneous Revenue	199-5749	3,470	
	General Supplies	199-53-6399.00-905-6-99		3,470
	<i>Sale of surplus technology items</i>			

Item	Description	Account Number	Revenue	Expenditure
15	Miscellaneous Revenue	199-5749	1,200	
	General Supplies	199-11-6399.00-001-6-11		1,200
	<i>Student payments for E2020</i>			
16	Miscellaneous Revenue	199-5749	150	
	General Supplies	199-11-6399.00-001-6-11		150
	<i>Student payments for Rosetta Stone</i>			
17	Travel & Registration; Employee	199-13-6411.00-043-6-11		(1,500)
	General Supplies	199-11-6399.00-043-6-11		1,500
	<i>Transfer between functions for CMS West</i>			
18	Gifts & Bequests	199-5744	300	
	General Supplies	199-11-6399.00-913-6-11		300
	<i>Donation from It's Time Texas</i>			
19	Furniture & Equipment over \$5k per unit	240-35-6639.00-999-6-99		317,000
	<i>See attached memo regarding purchase of new equipment</i>			
20	Travel & Registration; Employee	199-13-6411.00-109-6-11		(400)
	Travel & Registration; Employee	199-23-6411.00-109-6-99		400
	<i>Transfer between functions for Cottonwood Creek</i>			
			<hr/> <hr/> 15,942	<hr/> <hr/> 332,942