

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

To: Dr. Mike Waldrip
From: Kelly Penny
Subject: April Budget Amendments
Date: 04/27/2015

Attached are the 04/27/2015 Budget Amendments. Total revenue amendments are \$84,350 and expenditure amendments are \$461,602.

Fund	Fund Name	Revenues	Expenditures	Explanation
199	General Fund	\$84,350	\$145,602	Student payments for E2020, & Proctoring; Activity Fund donations; Insurance settlement from flood damages; donation from National Math & Science Initiative, Inc.; proceeds from sale of surplus technology items. *Use of fund balance for software to replace Blackboard.
240	Child Nutrition	\$0	\$316,000	Decrease in fund balance to upgrade serving lines at Denton Creek, Town Center & East. This was approved at the 4/2/2015 Special Board Meeting.
	TOTAL FOR ALL FUNDS	\$84,350	\$461,602	

*Note: Amendment #31 for General Operating - Fund 199, is a decrease in fund balance requested by the Instructional Technology & Curriculum Departments to replace the current Blackboard software with Schoolwires. Back-up documentation provided by Curriculum is attached.

cc: Barbara Sabedra, Sid Grant

COPPELL INDEPENDENT SCHOOL DISTRICT
Budget Amendments
04/27/2015 Budget Amendments

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	100,257,674	3,385	100,261,059	3,554,975	-	3,554,975	23,601,949	-	23,601,949	127,414,598	3,385	127,417,983
5800 State Program Revenues	8,064,708	-	8,064,708	92,000	-	92,000	-	-	-	8,156,708	-	8,156,708
5900 Federal Program Revenues	50,000	-	50,000	730,090	-	730,090	399,750	-	399,750	1,179,840	-	1,179,840
5020 Total Revenues	108,372,382	3,385	108,375,767	4,377,065		4,377,065	24,001,699	-	24,001,699	136,751,146	3,385	136,754,531
EXPENDITURES												
11 Instruction	56,621,135	81,134	56,702,269					-		56,621,135	81,134	56,702,269
12 Instr. Resources & Media Services	1,349,401	-	1,349,401					-		1,349,401	-	1,349,401
13 Curriculum Dev. & Instr. Staff Dev.	521,570	(6,261)	515,309					-		521,570	(6,261)	515,309
21 Instructional Leadership	2,078,423	18,841	2,097,264					-		2,078,423	18,841	2,097,264
23 School Leadership	5,234,372	(8,706)	5,225,666					-		5,234,372	(8,706)	5,225,666
31 Guidance, Counseling & Evaluation	3,260,271	(17,342)	3,242,929					-		3,260,271	(17,342)	3,242,929
32 Social Work Services	750	-	750					-		750	-	750
33 Health Services	939,085	(86)	938,999					-		939,085	(86)	938,999
34 Student (Pupil) Transportation	1,924,000	-	1,924,000					-		1,924,000	-	1,924,000
35 Food Services	-	-	-	4,420,630	316,000	4,736,630		-		4,420,630	316,000	4,736,630
36 Cocurricular/Extracurricular Activities	2,157,830	(2,943)	2,154,887					-		2,157,830	(2,943)	2,154,887
41 General Administration	3,060,310	-	3,060,310					-		3,060,310	-	3,060,310
51 Plant Maintenance & Operations	8,576,248	80,443	8,656,691					-		8,576,248	80,443	8,656,691
52 Security & Monitoring Services	297,747	-	297,747					-		297,747	-	297,747
53 Data Processing Services	2,157,375	522	2,157,897					-		2,157,375	522	2,157,897
61 Community Services	180,045	-	180,045					-		180,045	-	180,045
71 Debt Service	-	-	-				24,013,532	-	24,013,532	24,013,532	-	24,013,532
81 Facilities Acquisition & Construcion	-	-	-					-		-	-	-
91 Contr. Instr. Serv. between Schools	20,827,714	-	20,827,714					-		20,827,714	-	20,827,714
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	451,337	-	451,337					-		451,337	-	451,337
6030 Total Expenditures	109,732,613	145,602	109,878,215	4,420,630	316,000	4,736,630	24,013,532	-	24,013,532	138,166,775	461,602	138,628,377
Excess(Deficiency) of Revenues Over (Under)												
1100 Expenditures	(1,360,231)	(142,217)	(1,502,448)	(43,565)	(316,000)	(359,565)	(11,833)	-	(11,833)	(1,415,629)	(458,217)	(1,873,846)
7900 Other Resources	5,084	80,965	86,049	-	-	-	-	-	-	5,084	80,965	86,049
8900 Other (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
1200 Net Change in Fund Balances	(1,355,147)	(61,252)	(1,416,399)	(43,565)	(316,000)	(359,565)	(11,833)	-	(11,833)	(1,410,545)	(377,252)	(1,787,797)
3100 Unassigned Fund Balance - Sept 1 (Beginning)	45,403,983	-	45,403,983	1,251,313	-	1,251,313	2,718,881	-	2,718,881	49,374,177	-	49,374,177
3000 Budget Unassigned Fund Balance - Aug. 31	44,048,836	(61,252)	43,987,584	1,207,748	(316,000)	891,748	2,707,048	-	2,707,048	47,963,632	(377,252)	47,586,380

Budget Amendments 04/27/2015

Item	Description	Account Number	Revenue	Expenditure
1	Travel & Registration; Employee	199-36-6411.05-001-5-91		(85)
	Salaries for Subs	199-11-6112.00-001-5-11		85
	Travel & Registration; Student	199-36-6412.04-001-5-91		(1,745)
	Salaries for Subs	199-11-6112.00-001-5-11		1,745
	Travel & Registration; Student	199-36-6412.01-001-5-99		(500)
	Travel & Registration; Employee	199-11-6411.01-001-5-11		500
	<i>Transfer between functions for CHS</i>			
2	Extra Duty Pay for Professional Personnel	199-31-6118.00-904-5-99		(12,000)
	Extra Duty Pay for Professional Personnel	199-21-6118.00-901-5-99		12,000
	<i>Transfer between functions for Curriculum</i>			
3	Miscellaneous Revenue	199-5749	1,625	
	General Supplies	199-11-6399.00-001-5-11		1,625
	<i>Student payments for E2020</i>			
4	Testing Materials	199-31-6339.00-906-5-99		(1,584)
	Textbooks	199-11-6321.00-906-5-11		1,584
	<i>Transfer between functions for Dyslexia</i>			
5	General Supplies	199-31-6399.00-003-5-99		(50)
	Miscellaneous Operating Costs	199-23-6499.00-003-5-99		50
	Travel & Registration; Employee	199-31-6411.00-003-5-99		(398)
	Miscellaneous Operating Costs	199-23-6499.00-003-5-99		398
	Testing Materials	199-31-6339.00-003-5-99		(2,800)
	Travel & Registration; Employee	199-13-6411.00-003-5-99		2,800
	<i>Transfer between functions for NTH</i>			
6	General Supplies	199-13-6399.00-908-5-99		(495)
	Travel & Registration; Employee	199-21-6411.00-908-5-99		495
	Travel & Registration; Employee	199-13-6411.00-908-5-99		(521)
	Travel & Registration; Employee	199-21-6411.00-908-5-99		521
	<i>Transfer between functions for Curriculum; Math</i>			
7	Technology Equipment Repair	199-11-6244.00-002-5-26		(100)
	General Supplies	199-11-6399.00-002-5-28		100
	Technology Equipment Repair	199-11-6244.00-002-5-28		(100)
	Miscellaneous Operating Costs	199-11-6499.00-002-5-28		(500)
	Reading Materials & Library Books	199-13-6239.00-002-5-26		(100)
	Reading Materials & Library Books	199-13-6239.00-002-5-28		(100)
	Travel & Registration; Employee	199-13-6411.00-002-5-26		(2,051)
	Travel & Registration; Employee	199-13-6411.00-002-5-28		(3,000)
	Dues	199-13-6495.00-002-5-26		(310)
	Dues	199-13-6495.00-002-5-28		(525)
	Miscellaneous Contracted Services	199-23-6299.00-002-5-26		(175)
	Travel & Registration; Employee	199-23-6411.00-002-5-28		(3,000)
	General Supplies	199-31-6399.00-002-5-26		(600)
	General Supplies	199-33-6399.00-002-5-26		(40)
	General Supplies	199-33-6399.00-002-5-28		(150)
	Extra Duty Pay for Professional Personnel	199-11-6118.00-002-5-26		(750)
	Miscellaneous Operating Costs	199-13-6499.00-002-5-26		(900)
	General Supplies	199-11-6399.00-002-5-28		14,917
	Miscellaneous Operating Costs	199-23-6499.00-002-5-26		(926)
	Travel & Registration; Employee	199-23-6411.00-002-5-26		(1,650)
	Dues	199-23-6495.00-002-5-28		(40)
	General Supplies	199-31-6399.00-002-5-26		(34)
	General Supplies	199-31-6399.00-002-5-28		(35)
	Contracted Services	199-31-6299.00-002-5-26		(10)
	Miscellaneous Operating Costs	199-31-6499.00-002-5-26		79
	<i>Transfer between functions for Victory Place</i>			
8	General Supplies	199-11-6399.00-044-5-11		(528)
	Travel & Registration; Employee	199-23-6411.00-044-5-99		528

Item	Description	Account Number	Revenue	Expenditure
	<i>Transfer between functions for CMS North</i>			
9	Travel & Registration; Employee	199-23-6411.00-101-5-99		(822)
	Travel & Registration; Employee	199-13-6411.00-101-5-11		822
	<i>Transfer between functions for Pinkerton</i>			
10	Miscellaneous Revenue	199-5749-50	90	
	Extra Duty Pay for Professional Personnel	199-31-6118.00-001-5-99		90
	<i>Student payments for test proctoring fees</i>			
11	Contracted Services	199-11-6299.00-110-5-11		(100)
	Contracted Services	199-33-6299.00-110-5-99		100
	General Supplies	199-11-6399.00-110-5-11		(4)
	General Supplies	199-33-6399.00-110-5-99		4
	<i>Transfer between functions for Valley Ranch</i>			
12	Extra Duty Pay for Support Personnel	199-11-6121.00-001-5-11		(425)
	General Supplies	199-36-6399.05-001-5-91		425
	General Supplies	199-11-6399.00-001-5-11		(683)
	Travel & Registration; Student	199-36-6412.04-001-5-91		683
	Salaries for Support Personnel	199-11-6129.00-001-5-11		(850)
	Travel & Registration; Employee	199-13-6411.02-001-5-99		600
	Travel & Registration; Student	199-36-6412.02-001-5-99		250
	Travel & Registration; Student	199-36-6412.01-001-5-99		(500)
	Travel & Registration; Employee	199-11-6411.01-001-5-11		500
	Rentals & Operating Leases	199-23-6269.08-001-5-99		(300)
	Salaries for Subs	199-11-6112.00-001-5-11		300
	Travel & Registration; Employee	199-23-6411.08-001-5-99		(2,819)
	Salaries for Subs	199-11-6112.00-001-5-11		2,819
	Travel & Registration; Student	199-36-6412.08-001-5-99		(1,471)
	Salaries for Subs	199-11-6112.00-001-5-11		1,471
	<i>Transfer between functions for CHS</i>			
13	Miscellaneous Operating Costs	199-13-6499.00-042-5-11		(1,225)
	Miscellaneous Operating Costs	199-11-6499.00-042-5-11		1,225
	<i>Transfer between functions for CMS East</i>			
14	General Supplies	199-11-6399.00-003-5-23		(140)
	Travel & Registration; Employee	199-13-6411.00-003-5-23		140
	General Supplies	199-11-6399.00-003-5-11		(1,000)
	Travel & Registration; Employee	199-13-6411.00-003-5-99		1,000
	<i>Transfer between functions for NTH</i>			
15	Miscellaneous Operating Costs	199-11-6499.00-044-5-11		(244)
	Travel & Registration; Employee	199-13-6411.00-044-5-11		244
	<i>Transfer between functions for CMS North</i>			
16	<i>General Supplies</i>	199-11-6399.00-044-5-11		(1,780)
	Travel & Registration; Employee	199-13-6411.00-044-5-11		1,780
	<i>Transfer between functions for CMS North</i>			
17	Furniture & Equipment	240-35-6639.00-999-5-99		316,000
	<i>Budget Increase; Food Service - upgrade serving lines</i>			
18	General Supplies	199-11-6399.00-044-5-11		(1,780)
	Travel & Registration; Employee	199-13-6411.00-044-5-11		1,780
	<i>Transfer between functions for CMS North</i>			
19	Gifts & Bequests	199-5744	390	
	General Supplies	199-11-6399.00-105-5-11		390
	<i>Donation from Mockingbird Activity Fund</i>			
20	Gifts & Bequests	199-5744	270	
	Salaries for Support Personnel	199-11-6129.06-001-5-11		270
	<i>Donation from CHS Activity Fund</i>			

Item	Description	Account Number	Revenue	Expenditure
21	Gifts & Bequests	199-5744	425	
	Salaries for Subs	199-11-6112.00-001-5-11		425
	<i>Donation from CHS Activity Fund</i>			
22	Insurance Recovery	199-7956	80,443	
	Building Improvements	199-51-6299.00-999-5-99		80,443
	<i>Insurance settlement for flood damage</i>			
23	Gifts & Bequests	199-5744	180	
	Salaries for Support Personnel	199-11-6129.06-001-5-11		180
	<i>Donation from CHS Activity Fund</i>			
24	Salaries for Subs	199-5744	170	
	Salaries for Subs	199-11-6112.00-043-5-11		170
	<i>Donation from National Math & Science Initiative, Inc.</i>			
25	Gifts & Bequests	199-5744	85	
	Salaries for Subs	199-11-6112.00-044-5-11		85
	<i>Donation from CHS Activity Fund</i>			
26	Miscellaneous Revenue	199-5749	150	
	General Supplies	199-11-6399.00-003-5-11		150
	<i>Student payment for E2020</i>			
27	Sale of Real & Personal Property	199-7912	522	
	General Supplies	199-53-6399.00-905-5-99		522
	<i>Proceeds from sale of technology surplus</i>			
28	Travel & Registration; Employee	199-13-6411.00-001-5-22		(3,046)
	General Supplies	199-11-6399.00-001-5-22		3,046
	General Supplies	199-11-6399.00-001-5-11		(2,000)
	Extra Duty Pay/Overtime for Support Personnel	199-23-6121.00-001-5-99		2,000
	Travel & Registration; Employee	199-13-6411.00-001-5-21		(904)
	General Supplies	199-11-6399.00-001-5-21		904
	<i>Transfer between functions for CHS</i>			-
29	Contracted Services	199-23-6299.00-112-5-99		(1,950)
	Contracted Services	199-13-6299.00-112-5-99		1,950
	<i>Transfer between functions for Lee</i>			
30	Salaries for Subs	199-11-6112.00-908-5-11		(1,000)
	Inventoried Items	199-21-6398.00-908-5-99		1,000
	<i>Transfer between functions for Curriculum; Math</i>			
31	General Supplies	199-11-6399.00-905-5-11		61,252
	<i>New software to replace Blackboard - See attached</i>			
32	Reading Materials & Library Books	199-11-6329.00-918-5-11		(625)
	Travel & Registration; Non-Employee	199-13-6419.00-918-5-99		(1,000)
	Rentals & Operating Leases	199-21-6269.00-918-5-99		(200)
	Consulting	199-13-6291.00-910-5-32		(3,200)
	<i>Furniture & Equipment over \$5k</i>	199-21-6636.00-918-5-99		5,025
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			84,350	461,602