

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

To: Dr. Jeff Turner
From: Kelly Penny
Subject: July Budget Amendments
Date: 07/28/2014

Attached are the 07/28/2014 Budget Amendments. Total operating revenue amendments are \$64,742 and operating expenditure amendments are \$72,242. The variance detail of \$7,500 is provided on amendment #12 and will be a reduction in Operating fund balance.

Fund	Fund Name	Revenues	Expenditures	Explanation
199	General Fund	\$64,742	\$72,242	Student payments for secondary summer school; Proceeds from sale of technology surplus items; Donation from campus activity fund; Student payments for Summer School IB Program
	TOTAL FOR ALL FUNDS	\$64,742	\$72,242	

cc: Barbara Sabedra, Sid Grant

COPPELL INDEPENDENT SCHOOL DISTRICT
Budget Amendments
July 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
REVENUES												
5700 Local & Intermediate Sources	92,898,088	34,955	92,933,043	3,548,825	-	3,548,825	20,540,610	-	20,540,610	116,987,523	34,955	117,022,478
5800 State Program Revenues	7,189,548	-	7,189,548	92,000	-	92,000	-	-	-	7,281,548	-	7,281,548
5900 Federal Program Revenues	-	-	-	760,480	-	760,480	384,204	-	384,204	1,144,684	-	1,144,684
5020 Total Revenues	100,087,636	34,955	100,122,591	4,401,305		4,401,305	20,924,814	-	20,924,814	125,413,755	34,955	125,448,710
EXPENDITURES												
11 Instruction	52,141,084	47,756	52,188,840					-		52,141,084	47,756	52,188,840
12 Instr. Resources & Media Services	1,183,223	(5,042)	1,178,181					-		1,183,223	(5,042)	1,178,181
13 Curriculum Dev. & Instr. Staff Dev.	492,185	(6,479)	485,706					-		492,185	(6,479)	485,706
21 Instructional Leadership	1,967,164	(2,165)	1,964,999					-		1,967,164	(2,165)	1,964,999
23 School Leadership	4,860,066	3,615	4,863,681					-		4,860,066	3,615	4,863,681
31 Guidance, Counseling & Evaluation	3,004,590	(2,510)	3,002,080					-		3,004,590	(2,510)	3,002,080
32 Social Work Services	500	-	500					-		500	-	500
33 Health Services	794,581	2,331	796,912					-		794,581	2,331	796,912
34 Student (Pupil) Transportation	1,784,307	-	1,784,307					-		1,784,307	-	1,784,307
35 Food Services	-	-	-	4,545,630		4,545,630		-		4,545,630	-	4,545,630
36 Cocurricular/Extracurricular Activities	2,054,806	(1,351)	2,053,455					-		2,054,806	(1,351)	2,053,455
41 General Administration	2,890,100	6,300	2,896,400					-		2,890,100	6,300	2,896,400
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	1,773,438	29,787	1,803,225					-		1,773,438	29,787	1,803,225
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 & Construcion	-	-	-					-		-	-	-
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	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	100,281,093	72,242	100,353,335	4,545,630		4,545,630	21,233,727	-	21,233,727	126,060,450	72,242	126,132,692
Excess(Deficiency) of Revenues Over (Under)												
1100 Expenditures	(193,457)	(37,287)	(230,744)	(144,325)	-	(144,325)	(308,913)	-	(308,913)	(646,695)	(37,287)	(683,982)
7900 Other Resources	16,214	29,787	46,001	-	-	-	-	-	-	16,214	29,787	46,001
8900 Other (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
1200 Net Change in Fund Balances	(177,243)	(7,500)	(184,743)	(144,325)	-	(144,325)	(308,913)	-	(308,913)	(630,481)	(7,500)	(637,981)
197-81 Facilities Acquisition & Construcion	(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	41,290,112	-	41,282,612	898,865	-	898,865	2,765,902	-	2,765,902	45,812,602	-	44,947,379

Budget Amendments 07/28/2014

Item	Description	Account Number	Revenue	Expenditure
1	Consulting	199-21-6291.00-918-4-99		(600)
	Extra Duty Pay for Professional Personnel	199-11-6118.00-918-4-11		600
	<i>Transfer between functions for Leading & Learning</i>			
2	Travel & Registration; Employee	199-23-6411.00-002-4-28		(2,655)
	Travel & Registration; Employee	199-23-6411.00-002-4-26		(125)
	Extra Duty Pay for Professional Personnel	199-11-6118.00-002-4-26		2,780
	<i>Transfer between functions for Victory Place</i>			
3	Extra Duty Pay for Professional Personnel	199-13-6118.00-908-4-99		(11,518)
	Extra Duty Pay for Professional Personnel	199-11-6118.00-908-4-11		11,518
	<i>Transfer between functions for Curriculum; Math</i>			
4	Revenue; Secondary Summer School Tuition	199-00-5735.01	27,955	
	Extra Duty Pay for Professional Personnel	199-11-6118.01-699-4-11		27,955
	<i>Budget revenue for secondary summer school</i>			
5	Membership Dues	199-11-6495.01-001-4-11		(130)
	Travel & Registration; Student	199-36-6412.01-001-4-99		(570)
	Travel & Registration; Employee	199-13-6411.01-001-4-11		700
	<i>Transfer between functions for CHS</i>			
6	Extra Duty Pay for Professional Personnel	199-11-6118.00-919-4-11		(793)
	Salaries for Support Personnel	199-11-6129.00-919-4-11		(225)
	General Supplies	199-11-6399.00-919-4-11		(127)
	Miscellaneous Operating Costs	199-11-6499.00-919-4-11		(500)
	Consulting	199-13-6291.00-919-4-99		(340)
	Contracted Services	199-21-6299.00-918-4-99		1,985
	<i>Transfer between functions Curriculum; Strategic Initiatives, Leading & Learning</i>			
7	Contracted Services	199-21-6299.00-901-4-99		(3,550)
	Contracted Services	199-13-6299.00-901-4-99		3,550
	<i>Transfer between functions; Curriculum</i>			
8	Inventoried Items	199-11-6398.00-112-4-11		(773)
	General Supplies	199-11-6399.00-112-4-11		(1,227)
	General Supplies	199-12-6399.00-112-4-99		(4,971)
	Contracted Services	199-13-6299.00-112-4-99		85
	General Supplies	199-31-6399.00-112-4-99		(2,386)
	Inventoried Items	199-33-6398.00-112-4-99		1,409
	General Supplies	199-33-6399.00-112-4-99		977
	General Supplies	199-23-6399.00-112-4-99		6,886
	<i>Transfer between functions for Lee</i>			
9	Sale of Real & Personal Property	199-00-7912	29,787	
	General Supplies	199-53-6399.00-905-4-99		29,787
	<i>Proceeds from sale of surplus technology items</i>			
10	Gifts & Bequests	199-5744	3,400	
	Extra Duty Pay for Professional Personnel	199-13-6118.00-003-4-99		3,400
	<i>Donation from NTH Activity Fund</i>			
11	Contracted Services	199-41-6299.00-732-4-99		(1,200)
	Travel & Registration; Employee	199-23-6411.00-103-4-99		1,200
	<i>Transfer between function/org for Asst Supt./Austin Elem</i>			
12	Salaries for Subs; Professional Personnel	199-41-6112.00-701-4-99		7,500
	<i>Budget for Vern Edin's salary as Part-time Administrator</i>			
13	Contracted Maintenance & Repairs	199-11-6249.00-911-4-99		(1,213)
	Salaries for Subs	199-11-6112.00-911-4-11		(920)
	Extra Duty Pay; Professional Personnel	199-13-6118.00-911-4-99		2,133
	<i>Transfer between functions for Curriculum; LA/Reading</i>			
14	Summer School Tuition - IB Program	199-5735.78	3,600	
	Extra Duty Pay for Professional Personnel	199-11-6118.78-699-4-11		3,600
	<i>Student payments for IB Summer School program</i>			

Item	Description	Account Number	Revenue	Expenditure
15	Contracted Services	199-13-6299.00-109-4-99		(350)
	Travel & Registration; Employee	199-13-6411.00-109-4-11		(751)
	Miscellaneous Operating Costs	199-13-6499.00-109-4-99		(500)
	Travel & Registration; Employee	199-23-6411.00-109-4-99		(894)
	Dues	199-23-6495.00-109-4-99		(256)
	Miscellaneous Operating Costs	199-23-6499.00-109-4-99		(191)
	Salaries for Subs	199-11-6112.00-109-4-11		2,942
	<i>Transfer between functions for Cottonwood Creek</i>			
16	General Supplies	199-12-6399.00-110-4-99		(7)
	Miscellaneous Operating Costs	199-12-6499.00-110-4-99		(43)
	Contracted Services	199-23-6299.00-110-4-99		(5)
	Travel & Registration; Employee	199-13-6411.00-110-4-11		(991)
	Travel & Registration; Employee	199-23-6411.00-110-4-99		(466)
	General Supplies	199-31-6399.00-110-4-99		(6)
	General Supplies	199-33-6399.00-110-4-99		(21)
	Salaries for Subs	199-11-6112.00-110-4-11		1,539
	<i>Transfer between functions for Valley Ranch</i>			
17	Miscellaneous Operating Costs	199-31-6499.00-043-4-99		(118)
	Reading Materials & Library Books	199-33-6329.00-043-4-99		(3)
	Contracted Services	199-23-6299.00-043-4-99		121
	Travel & Registration; Employee	199-13-6411.00-043-4-11		(1,897)
	Salaries for Subs	199-11-6112.00-043-4-11		1,897
	Reading Materials & Library Books	199-33-6329.00-043-4-99		(15)
	General Supplies	199-33-6399.00-043-4-99		(16)
	Reading Materials & Library Books	199-12-6329.00-043-4-99		(21)
	Rentals/Operating Leases	199-36-6269.00-043-4-99		(5)
	General Supplies	199-11-6399.00-043-4-11		57
	Dues	199-36-6495.00-043-4-99		(191)
	Salaries for Subs	199-11-6112.00-043-4-11		191
	Contracted Services	199-36-6299.00-043-4-99		(585)
	General Supplies	199-11-6399.00-043-4-99		418
	Salaries for Subs	199-11-6112.00-043-4-11		167
	<i>Transfer between functions for CMS West</i>			
			64,742	72,242