

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

To: Dr. Jeff Turner  
From: Kelly Penny  
Subject: Budget Amendments  
Date: 09/27/2010

Attached are the 09/27/2010 budget amendments. Total revenue amendments are \$-7,704,478 and expenditure amendments are \$-6,363,583. Amendments by fund are as follows:

<b>Fund</b>	<b>Fund Name</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Explanation</b>
199	General Fund	\$-5,803,020	\$-4,814,359	See notes below regarding amendments 4, 5, 15, & 16. Student payments for proctoring fees, Rosetta Stone, and E2020, donations from Activity Funds & Booster Clubs
599	Debt Service Fund	\$-1,901,458	\$-1,549,224	See notes below regarding amendment number 6 & 7
	<b>TOTAL</b>	<b>\$7,704,478</b>	<b>\$6,363,583</b>	

**Notes:**

**Amendment numbers 4 & 5:**

This budget amendment reflects the Certified Values received on July 23, 2010. In order to hold an early Tax Rate Ratification Election the District was legally required to use the inflated Estimated values received in late April. Current property tax revenue, state aid, and recapture will reflect a more accurate amount after this amendment is approved. This amendment adjusts the budget surplus down to \$1,361,254 (before amendment #16 listed below) as presented in the certified values section of the 2010-2011 budget book.

**Amendment numbers 6 & 7:**

The Debt Service amendment reflects the actual tax collections and debt payments based upon the Certified Tax Values. The budgeted deficit, based upon these amendments, will now be (\$377,268) as reflected in the Certified Values in the 2010-2011 budget book.

**Amendment number 15:**

This budget amendment of (\$2,587,809) reflects the reduction of federal fund revenues budgeted in 199 for the American Recovery and Reinvestment Act (ARRA) State Fiscal Stabilization Fund (SFSF). These funds are being reallocated into Fund 266. Additionally, function 11 salaries in the amount of \$2,589,111 are being shifted to fund 266. The \$1,302 variance between revenue and expenditures is a result of a state funding template change. This is the stimulus money that the State supplanted with federal funds.

**Amendment number 16:**

This \$25k amendment is a reduction of budgeted fund balance to fund a new office aide position at Mockingbird Elementary. This amendment changes the budget surplus to \$1,336,254.

cc: Barbara Sabedra, Sid Grant

COPPELL INDEPENDENT SCHOOL DISTRICT  
2010-2011 BUDGET AMENDMENTS  
September 27, 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
<b>REVENUES</b>												
5700 Local & Intermediate Sources	94,084,984	(7,244,841)	86,840,143	3,432,250	-	3,432,250	19,846,221	(1,901,458)	17,944,763	117,363,455	(9,146,299)	108,217,156
5800 State Program Revenues	10,223,850	4,029,630	14,253,480	93,000	-	93,000	-	-	-	10,316,850	4,029,630	14,346,480
5900 Federal Program Revenues	2,587,809	(2,587,809)	-	624,450	-	624,450	-	-	-	3,212,259	(2,587,809)	624,450
5020 Total Revenues	106,896,643	(5,803,020)	101,093,623	4,149,700	-	4,149,700	19,846,221	(1,901,458)	17,944,763	130,892,564	(7,704,478)	123,188,086
<b>EXPENDITURES</b>												
11 Instruction	47,969,863	(2,590,331)	45,379,532	-	-	-	-	-	-	47,969,863	(2,590,331)	45,379,532
12 Instr. Resources & Media Services	1,134,448	(1,261)	1,133,187	-	-	-	-	-	-	1,134,448	(1,261)	1,133,187
13 Curriculum Dev. & Instr. Staff Dev.	444,231	(2,620)	441,611	-	-	-	-	-	-	444,231	(2,620)	441,611
21 Instructional Leadership	1,679,423	-	1,679,423	-	-	-	-	-	-	1,679,423	-	1,679,423
23 School Leadership	4,642,027	25,000	4,667,027	-	-	-	-	-	-	4,642,027	25,000	4,667,027
31 Guidance, Counseling & Evaluation	2,709,370	2,040	2,711,410	-	-	-	-	-	-	2,709,370	2,040	2,711,410
32 Social Work Services	-	-	0	-	-	-	-	-	-	-	-	0
33 Health Services	678,802	-	678,802	-	-	-	-	-	-	678,802	-	678,802
34 Student (Pupil) Transportation	1,505,000	-	1,505,000	-	-	-	-	-	-	1,505,000	-	1,505,000
35 Food Services	-	-	-	4,222,965	-	4,222,965	-	-	-	4,222,965	-	4,222,965
36 Cocurricular/Extracurricular Activities	2,038,380	77	2,038,457	-	-	-	-	-	-	2,038,380	77	2,038,457
41 General Administration	2,570,082	376,902	2,946,984	-	-	-	-	-	-	2,570,082	376,902	2,946,984
51 Plant Maintenance & Operations	8,154,746	-	8,154,746	-	-	-	-	-	-	8,154,746	-	8,154,746
52 Security & Monitoring Services	226,889	-	226,889	-	-	-	-	-	-	226,889	-	226,889
53 Data Processing Services	1,523,373	6,500	1,529,873	-	-	-	-	-	-	1,523,373	6,500	1,529,873
61 Community Services	159,829	-	159,829	-	-	-	-	-	-	159,829	-	159,829
71 Debt Service	-	-	-	-	-	-	19,831,255	(1,549,224)	18,282,031	19,831,255	(1,549,224)	18,282,031
81 Facilities Acquisition & Construction	-	-	-	-	-	-	-	-	-	-	-	-
91 Contr. Instr. Serv. between Schools	28,595,765	(2,253,764)	26,342,001	-	-	-	-	-	-	28,595,765	(2,253,764)	26,342,001
93 Pmts. To Fiscal Agent/Member Districts	99,500	-	99,500	-	-	-	-	-	-	99,500	-	99,500
95 Pmts. To Juvenile Justice Alternative Cntr.	35,000	-	35,000	-	-	-	-	-	-	35,000	-	35,000
99 Other Governmental Charges	405,000	(376,902)	28,098	-	-	-	-	-	-	405,000	(376,902)	28,098
6030 Total Expenditures	104,571,728	(4,814,359)	99,757,369	4,222,965	-	4,222,965	19,831,255	(1,549,224)	18,282,031	128,625,948	(6,363,583)	122,262,365
Excess(Deficiency) of Revenues Over (Under)												
1100 Expenditures	2,324,915	(988,661)	1,336,254	(73,265)	-	(73,265)	14,966	(352,234)	(337,268)	2,266,616	(1,340,895)	925,721
7900 Other Resources	-	-	-	-	-	-	-	-	-	-	-	-
8900 Other (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
1200 Net Change in Fund Balances	2,324,915	(988,661)	1,336,254	(73,265)	-	(73,265)	14,966	(352,234)	(337,268)	2,266,616	(1,340,895)	925,721
3100 Unreserved Fund Balance - Sept 1 (Beginning)	21,466,066	-	21,466,066	368,263	-	368,263	2,009,265	-	2,009,265	23,843,594	-	23,843,594
3000 Estimated Fund Balance - Aug. 31 (Ending)	23,790,981	(988,661)	22,802,320	294,998	-	294,998	2,024,231	(352,234)	1,671,997	26,110,210	(1,340,895)	24,769,315

## Budget Amendments, September 27, 2010

Item	Description	Account Number	Revenue	Expenditure
1	Tax Appraisal and Collections	199-99-9213.00-999-1-99		(376,902.00)
	Tax Appraisal and Collections	199-41-6213.00-703-1-99		376,902.00
	<i>Coding correction</i>			
2	General Supplies	199-11-6399.67-001-1-11		(1,805.00)
	Travel and Registration; Employee	199-13-6411.00-001-1-11		1,805.00
	<i>Transfer between functions for CHS</i>			
3	Miscellaneous Contracted Services	199-11-6299.00-906-1-11		(5,000.00)
	Testing Materials	199-31-6339.00-906-1-99		5,000.00
	<i>Transfer between functions for Dyslexia</i>			
4	Student Attendance Credits	199-91-6224.00-999-1-99		(2,253,764.00)
	<i>*See explanation on attached memo</i>			
5	Foundation Entitlements	199-00-5812	9,487,805.00	
	Taxes, Current Year Levy	199-00-5711	(7,248,357.00)	
	Per Capita Apportionment	199-00-5811	(5,458,175.00)	
	<i>See explanation on attached memo</i>			
6	Taxes, Current Year Levy	599-00-5711	(1,901,458.00)	
	<i>See explanation on attached memo</i>			
7	Interest on Bonds	599-71-6521.00-999-1-99		(1,549,224.00)
	<i>See explanation on attached memo</i>			
8	Extra Duty Pay for Professional Personnel	199-13-6118.00-901-1-99		(2,000.00)
	Salaries for Subs	199-11-6112.00-901-1-99		2,000.00
	<i>Transfer between functions for Curriculum</i>			
9	Miscellaneous Revenue	199-5749.50	540.00	
	Extra Duty Pay for Professional Personnel	199-31-6118.50-001-1-99		540.00
	<i>Student fees for proctoring</i>			
10	Miscellaneous Revenue	199-5749	900.00	
	General Supplies	199-11-6399.00-001-1-11		900.00
	<i>Payments for Rosetta Stone</i>			
11	Miscellaneous Revenue	199-5749	1,700.00	
	Technology and Equipment over \$5,000	199-11-6636.00-001-1-11		1,700.00
	<i>Student payments for E2020</i>			
12	Gifts and Bequests	199-5744	77.00	
	Rentals and Operating Leases	199-36-6269.01-001-1-99		77.00
	<i>CHS Band Boosters</i>			
13	Gifts and Bequests	199-5744	299.00	
	General Supplies	199-11-6399.00-105-1-11		299.00
	<i>Donation from Mockingbird Activity</i>			
14	Miscellaneous Contracted Services	199-31-6299.00-901-1-99		(3,500.00)
	Miscellaneous Contracted Services	199-53-6299.00-999-1-99		3,500.00
	Travel and Registration; Employee	199-13-6411.00-914-1-99		(3,000.00)
	Travel and Registration; Employee	199-53-6411.00-999-1-99		3,000.00
	<i>Correct function code for Kathy Creek's expenditures</i>			
15	Federal Revenue	199-00-5929	(2,587,809.00)	
	Salaries; Teachers/Professional Personnel	199-11-6119.00-103-1-11		(211,125.00)
	Salaries; Teachers/Professional Personnel	199-11-6119.00-109-1-11		(211,464.00)
	Salaries; Teachers/Professional Personnel	199-11-6119.00-111-1-11		(211,263.00)

Item	Description	Account Number	Revenue	Expenditure
	Salaries; Teachers/Professional Personnel	199-11-6119.00-107-1-11		(226,111.00)
	Salaries; Teachers/Professional Personnel	199-11-6119.00-105-1-11		(227,236.00)
	Salaries; Teachers/Professional Personnel	199-11-6119.00-101-1-11		(218,380.00)
	Salaries; Teachers/Professional Personnel	199-11-6119.00-108-1-11		(211,753.00)
	Salaries; Teachers/Professional Personnel	199-11-6119.00-110-1-11		(208,428.00)
	Salaries; Teachers/Professional Personnel	199-11-6119.00-106-1-11		(217,821.00)
	Salaries; Teachers/Professional Personnel	199-11-6119.00-044-1-11		(211,650.00)
	Salaries; Teachers/Professional Personnel	199-11-6119.00-043-1-11		(219,845.00)
	Salaries; Teachers/Professional Personnel	199-11-6119.00-042-1-11		(214,035.00)
	<i>See explanation on attached memo</i>			
16	Salaries; Para-Professional Support Staff	199-23-6129.00-105-1-99		25,000.00
	<i>New Position at Mockingbird-See explanation on attached memo</i>			
17	Reading Materials and Library Books	199-12-6329.00-044-1-99		(1,261.00)
	Reading Materials and Library Books	199-11-6329.00-044-1-11		1,261.00
	<i>Transfer between functions for CMS North</i>			
18	Travel and Registration; Employee	199-11-6411.00-001-1-11		(575.00)
	Travel and Registration; Employee	199-13-6411.00-001-1-11		575.00
	<i>Transfer between functions for CHS</i>			
			<u>(7,704,478.00)</u>	<u>(6,363,583.00)</u>