

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

To: Dr. Jeff Turner  
From: Kelly Penny  
Subject: February Budget Amendments  
Date: 02/24/2014

Attached are the 02/24/2014 Budget Amendments. Total revenue amendments are \$21,667 and expenditure amendments are \$28,624.

<b>Fund</b>	<b>Fund Name</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Explanation</b>
199	General Fund	\$21,667	\$28,624	Donations from campus activity funds; TASB Loss Prevention Grant; Student payments for E2020, Proctoring & Rosetta Stone; Parent payment for iLead; Technology recycling revenue
	<b>TOTAL</b>	<b>\$21,667</b>	<b>\$28,624</b>	

Please Note: Amendment #8 – Northlake Community College, under the discretion of Dallas County Community Colleges now limits free dual credit tuition. If the learner does not need the course for graduation or has already met their current recommended graduation requirements, tuition must be paid at \$156 per course unless the student is an out of county resident and the cost is \$291. This \$6,957 amendment is a reduction to fund balance.

cc: Barbara Sabedra, Sid Grant

**COPPELL INDEPENDENT SCHOOL DISTRICT**  
**Budget Amendments**  
**February 24, 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	92,842,865	7,486	92,850,351	3,548,825	-	3,548,825	20,540,610	-	20,540,610	116,932,300	7,486	116,939,786
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	100,032,413	7,486	100,039,899	4,401,305		4,401,305	20,924,814	-	20,924,814	125,358,532	7,486	125,366,018
<b>EXPENDITURES</b>												
11 Instruction	52,141,042	(9,196)	52,131,846					-		52,141,042	(9,196)	52,131,846
12 Instr. Resources & Media Services	1,179,912	5,000	1,184,912					-		1,179,912	5,000	1,184,912
13 Curriculum Dev. & Instr. Staff Dev.	473,311	1,952	475,263					-		473,311	1,952	475,263
21 Instructional Leadership	1,962,025	(1,800)	1,960,225					-		1,962,025	(1,800)	1,960,225
23 School Leadership	4,847,615	14,837	4,862,452					-		4,847,615	14,837	4,862,452
31 Guidance, Counseling & Evaluation	3,002,143	(4,036)	2,998,107					-		3,002,143	(4,036)	2,998,107
32 Social Work Services	2,500		2,500					-		2,500	-	2,500
33 Health Services	791,490	3,000	794,490					-		791,490	3,000	794,490
34 Student (Pupil) Transportation	1,698,307	-	1,698,307					-		1,698,307	-	1,698,307
35 Food Services	-	-	-	4,445,630		4,445,630		-		4,445,630	-	4,445,630
36 Cocurricular/Extracurricular Activities	2,041,390	-	2,041,390					-		2,041,390	-	2,041,390
41 General Administration	2,883,600	-	2,883,600					-		2,883,600	-	2,883,600
51 Plant Maintenance & Operations	8,002,812	4,000	8,006,812					-		8,002,812	4,000	8,006,812
52 Security & Monitoring Services	281,216	-	281,216					-		281,216	-	281,216
53 Data Processing Services	1,757,224	14,181	1,771,405					-		1,757,224	14,181	1,771,405
61 Community Services	187,806	686	188,492					-		187,806	686	188,492
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	100,202,699	28,624	100,231,323	4,445,630		4,445,630	21,233,727	-	21,233,727	125,882,056	28,624	125,910,680
Excess(Deficiency) of Revenues Over (Under)												
1100 Expenditures	(170,286)	(21,138)	(191,424)	(44,325)	-	(44,325)	(308,913)	-	(308,913)	(523,524)	(21,138)	(544,662)
7900 Other Resources	-	14,181	14,181	-	-	-	-	-	-	-	14,181	14,181
8900 Other (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
1200 Net Change in Fund Balances	(170,286)	(6,957)	(177,243)	(44,325)	-	(44,325)	(308,913)	-	(308,913)	(523,524)	(6,957)	(530,481)
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	42,154,792	(6,957)	42,147,835	998,865	-	998,865	2,765,902	-	2,765,902	45,919,559	(6,957)	45,912,602

## Budget Amendments 02/24/2014

Item	Description	Account Number	Revenue	Expenditure
1	Testing Materials	199-31-6339.00-906-4-99		(1,000)
	General Supplies	199-11-6399.00-906-4-11		1,000
	<i>Transfer between functions for 504</i>			
2	Salaries for Subs	199-11-6112.00-918-4-11		(880)
	Reading Materials	199-13-6329.00-918-4-99		880
	<i>Transfer between functions for Leading &amp; Learning</i>			
3	Consulting	199-21-6291.00-918-4-99		(2,000)
	Travel & Registration; Employee	199-13-6411.00-918-4-99		2,000
	<i>Transfer between functions for Leading &amp; Learning</i>			
4	Travel & Registration; Employee	199-31-6411.00-042-4-99		(505)
	Reading Materials	199-11-6329.00-042-4-11		505
	General Supplies	199-31-6399.00-042-4-99		(164)
	Travel & Registration; Employee	199-23-6411.00-042-4-99		(2,000)
	General Supplies	199-11-6399.00-042-4-11		2,164
	<i>Transfer between functions for CMS East</i>			
5	Miscellaneous Operating Costs	199-11-6499.00-103-4-11		(600)
	Dues	199-31-6495.00-103-4-99		(45)
	General Supplies	199-31-6399.00-103-4-99		(992)
	Reading Materials	199-31-6329.00-103-4-99		(200)
	Travel & Registration; Employee	199-23-6411.00-103-4-99		1,837
	<i>Transfer between functions for Austin</i>			
6	Travel & Registration; Employee	199-13-6411.00-001-4-11		(2,428)
	General Supplies	199-11-6399.66-001-4-11		1,600
	General Supplies	199-11-6399.67-001-4-11		828
	<i>Transfer between functions for CHS</i>			
7	General Supplies	199-11-6399.00-916-4-22		(200)
	General Supplies	199-21-6399.00-916-4-22		200
	<i>Transfer between functions for CTE</i>			
8	Student Tuition	199-11-6223.00-001-4-11		1,518
	Student Tuition	199-11-6223.00-003-4-11		5,439
	<i>Budget for Student Fees for dual credit at Northlake</i>			
9	Gifts & Bequests	199-5744	180	
	Salaries for Subs	199-11-6112.00-001-4-11		180
	<i>Donation from CHS Activity Fund</i>			
10	Gifts & Bequests	199-5744	4,000	
	General Supplies	199-51-6399.00-999-4-99		4,000
	<i>TASB Loss Prevention Grant</i>			
11	Miscellaneous Revenue	199-5749	150	
	<i>General Supplies</i>	199-11-6399.00-001-4-11		150
	<i>Student payments for Rosetta Stone; CHS</i>			
12	Miscellaneous Revenue	199-5749.50	120	
	Extra Duty Pay for Professional Personnel	199-31-6118.50-001-4-99		120
	<i>Student payments for Proctoring; CHS</i>			
13	Miscellaneous Revenue	199-5749	1,050	
	Technology Equipment	199-11-6636.00-001-4-11		1,050
	<i>Student payments for E2020; CHS</i>			
14	Gifts & Bequests	199-5744	686	
	General Supplies	199-61-6399.00-736-4-99		686
	<i>Parent Registration for iLead</i>			
15	Sale of Real & Personal Property	199-7912	14,181	
	General Supplies	199-53-6399.00-905-4-99		14,181
	<i>Computer Recycling Revenue</i>			

Item	Description	Account Number	Revenue	Expenditure
16	Gifts & Bequests	199-5744	1,300	
	Extra Duty Pay for Professional Personnel	199-11-6118.00-106-4-11		1,300
	<i>Donation from Wilson Activity Fund</i>			
17	General Supplies	199-11-6399.00-999-4-11		(100,000)
	General Supplies	199-11-6399.00-112-4-11		69,000
	General Supplies	199-12-6399.00-112-4-99		5,000
	General Supplies	199-13-6411.00-112-4-99		5,000
	General Supplies	199-23-6399.00-112-4-99		15,000
	General Supplies	199-31-6399.00-112-4-99		3,000
	General Supplies	199-33-6399.00-112-4-99		3,000
	<i>Transfer between functions for Lee Elementary</i>			
18	Travel & Registration; Employee	199-13-6411.00-042-4-11		(3,500)
	General Supplies	199-11-6399.00-042-4-11		3,500
	<i>Transfer between functions for CMS East</i>			
19	Contracted Services	199-31-6299.00-906-4-99		(2,250)
	Inventoried Items	199-11-6398.00-906-4-11		2,250
	Testing Materials	199-31-6339.00-906-4-99		(2,000)
	General Supplies	199-11-6399.00-906-4-11		1,000
	Inventoried Items	199-11-6398.00-906-4-11		1,000
	Textbooks	199-11-6321.00-906-4-11		(50)
	General Supplies	199-11-6399.00-906-4-11		50
			<u>21,667</u>	<u>28,624</u>