

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

To: Dr. Mike Waldrip
From: Kelly Penny
Subject: April 2017 Budget Amendments
Date: 04/24/2017

Attached are the April 24, 2017 Budget Amendments. Revenues total \$0 and expenditures total \$436,317.

Fund	Fund Name	Revenues	Expenditures	Explanation
199	General Fund	\$0	\$105,970	Transfers between functions for campuses/departments. See notes below for amendments #1, #7, #10, and #11
240	Child Nutrition Fund	\$0	\$330,347	See separate memo for amendment #12
	TOTAL FOR ALL FUNDS	\$0	\$436,317	

#1 - \$6,000 is being requested by Curriculum for the TASA Assessment dues. This amendment will be a reduction in the general fund balance.

#7 - \$15,000 is being requested by Intervention Services for increased expenses related to the vacancy of the department's Bilingual Educational Diagnostician. These costs include bilingual evaluations, translation services, bilingual speech evaluations, music therapy evaluations and independent educational evaluations. This amendment will be a reduction in the general fund balance.

#10 - \$77,000 is being requested by Curriculum for expenses related to curriculum writing and the supplies necessary to implement the new curriculum in August. Extra-duty pay is estimated to cost \$65,000 and the supplies are estimated to cost \$12,000. This amendment will be a reduction in the general fund balance.

#11 - \$7,969 is being requested by Curriculum for contracted service expenses related to the development of a data management project for curriculum staff members. This amendment will be a reduction in the general fund balance.

#12 - See separate memo attached.

cc: Barbara Sabedra, Sid Grant



Board Action Required X

No Action Required

To: Coppell ISD Board of Trustees
From: Sid Grant
Date: April 12, 2017

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 (**\$330,347.00**) of its fund balance to replace North's cafeteria serving lines and Point of Sale computers. In addition, we will be utilizing Foodservice Design Professionals as a consultant on this project at a lump sum fee of **\$8,500**.

As a reminder, the Child Nutrition fund balance reached a total of \$1,113,207.00 as of August 31, 2016. 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 additional request below, we will essentially be decreasing our fund balance to an estimated total of \$782,860. The remaining fund balance will be sufficient to cover over three months of operating expenditures, which is the maximum the state prefers school districts to maintain in their Child Nutrition fund balance.

2016 Fund Balance: \$1,113,207.00

North Middle School

- Replace 19 year old serving counters with new \$ 250,000.00
- Design and architectural Cost \$ 8,500.00

Point Of Sale Computers

- 39 POS Terminal @ \$1,695
- 18 Pin Pad Optical Scanner @ \$319.00 \$ 71,847.00

Total Funds Requested: \$ **330,347.00**

Estimated ending fund balance: \$ 782,860.00

Recommendation: That the Coppell ISD Board of Trustees approve a budget amendment to utilize **\$330,347.00** of the Child Nutrition Fund Balance (Fund 240) for the purchase of new serving lines for CMS North, and districtwide point of sale computers and scanners.

COPPELL INDEPENDENT SCHOOL DISTRICT
AMENDED BUDGET
 April 24, 2017

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	119,590,753	-	119,590,753	3,992,739	-	3,992,739	32,042,467	-	32,042,467	155,625,959	-	155,625,959
5800 State Program Revenues	10,028,037	-	10,028,037	104,000	-	104,000	289,522	-	289,522	10,421,559	-	10,421,559
5900 Federal Program Revenues	300,000	-	300,000	542,225	-	542,225	372,568	-	372,568	1,214,793	-	1,214,793
5020 Total Revenues	129,918,790	-	129,918,790	4,638,964	-	4,638,964	32,704,557	-	32,704,557	167,262,311	-	167,262,311
7900 Other Resources	39,590	-	39,590	-	-	-	-	-	-	39,590	-	39,590
EXPENDITURES												
11 Instruction	59,961,470	5,395	59,966,865	-	-	-	-	-	-	59,961,470	5,395	59,966,865
12 Instr. Resources & Media Services	1,387,445	-	1,387,445	-	-	-	-	-	-	1,387,445	-	1,387,445
13 Curriculum Dev. & Instr. Staff Dev.	619,203	77,275	696,478	-	-	-	-	-	-	619,203	77,275	696,478
21 Instructional Leadership	2,338,425	7,665	2,346,090	-	-	-	-	-	-	2,338,425	7,665	2,346,090
23 School Leadership	5,581,755	(1,459)	5,580,296	-	-	-	-	-	-	5,581,755	(1,459)	5,580,296
31 Guidance, Counseling & Evaluation	3,548,974	17,510	3,566,484	-	-	-	-	-	-	3,548,974	17,510	3,566,484
32 Social Work Services	129,177	(1,075)	128,102	-	-	-	-	-	-	129,177	(1,075)	128,102
33 Health Services	1,069,646	(416)	1,069,230	-	-	-	-	-	-	1,069,646	(416)	1,069,230
34 Student (Pupil) Transportation	2,290,571	-	2,290,571	-	-	-	-	-	-	2,290,571	-	2,290,571
35 Food Services	-	-	-	4,844,819	330,347	5,175,166	-	-	-	4,844,819	330,347	5,175,166
36 Cocurricular/Extracurricular Activities	2,324,829	-	2,324,829	-	-	-	-	-	-	2,324,829	-	2,324,829
41 General Administration	3,453,958	1,075	3,455,033	-	-	-	-	-	-	3,453,958	1,075	3,455,033
51 Plant Maintenance & Operations	8,838,347	-	8,838,347	-	-	-	-	-	-	8,838,347	-	8,838,347
52 Security & Monitoring Services	366,597	-	366,597	-	-	-	-	-	-	366,597	-	366,597
53 Data Processing Services	3,590,460	-	3,590,460	-	-	-	-	-	-	3,590,460	-	3,590,460
61 Community Services	177,990	-	177,990	-	-	-	-	-	-	177,990	-	177,990
71 Debt Service	-	-	-	-	-	-	32,609,319	-	32,609,319	32,609,319	-	32,609,319
81 Facilities Acquisition & Construcion	-	-	-	-	-	-	-	-	-	-	-	-
91 Contr. Instr. Serv. between Schools	30,692,049	-	30,692,049	-	-	-	-	-	-	30,692,049	-	30,692,049
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	506,881	-	506,881	-	-	-	-	-	-	506,881	-	506,881
6030 Total Expenditures	126,972,777	105,970	127,078,747	4,844,819	330,347	5,175,166	32,609,319	-	32,609,319	164,426,915	436,317	164,863,232
Excess(Deficiency) of Revenues Over (Under)												
1100 Expenditures	2,985,603	(105,970)	2,879,633	(205,855)	(330,347)	(536,202)	95,238	-	95,238	2,874,986	(436,317)	2,438,669
8900 Other (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
1200 Net Change in Fund Balances	2,985,603	(105,970)	2,879,633	(205,855)	(330,347)	(536,202)	95,238	-	95,238	2,914,576	(436,317)	2,438,669
3100 Unassigned Fund Bal - Sept 1, 2016 (Beg.)	49,921,503	-	49,921,503	1,156,895	-	1,156,895	4,024,969	-	4,024,969	55,103,367	-	55,103,367
3000 Budget Unassigned Fund Balance - Aug. 31	52,907,106	(105,970)	52,801,136	951,040	(330,347)	620,693	4,120,207	-	4,120,207	58,017,943	(436,317)	57,542,036

**Board Approved Budget Amendments
4/24/2017**

Item	Description	Account Number	Revenue	Expenditure
1	Dues <i>TASA Assessment - See memo page for additional information</i>	199-31-6495-00-901-99-000		6,000
2	Salaries for Subs Salaries for Subs for Support Staff <i>Transfer between functions/departments</i>	199-32-6112-00-913-99-000 199-41-6122-00-732-99-000		(1,075) 1,075
3	General Supplies Travel & Registration; Employee <i>Transfer between functions for CHS</i>	199-11-6399-00-001-11-000 199-13-6411-00-001-11-000		(5,000) 5,000
4	Miscellaneous Operating Costs Miscellaneous Operating Costs Miscellaneous Operating Costs General Supplies Travel & Registration; Employee Education Service Center Services Education Service Center Services General Supplies Travel & Registration; Employee Travel & Registration; Employee Travel & Registration; Employee <i>Transfer between functions for Victory Place</i>	199-11-6499-00-002-28-000 199-13-6499-00-002-26-000 199-13-6499-00-002-28-000 199-13-6399-00-002-28-000 199-13-6411-00-002-28-000 199-31-6239-00-002-26-000 199-31-6239-00-002-28-000 199-11-6399-00-002-26-000 199-23-6411-00-002-26-000 199-23-6411-00-002-26-000 199-31-6411-00-002-26-000		(500) (100) (100) (1,100) (2,600) (100) (100) 3,790 110 520 180
5	Travel & Registration; Employee General Supplies General Supplies General Supplies <i>Transfer between functions for East</i>	199-31-6411-00-042-99-000 199-11-6399-00-042-11-000 199-33-6399-00-042-99-000 199-11-6399-00-042-11-000		(600) 600 (416) 416
6	General Supplies Travel & Registration; Employee Miscellaneous Operating Costs <i>Transfer between functions for Valley Ranch</i>	199-23-6411-00-110-99-000 199-23-6499-00-110-99-000 199-11-6399-00-110-11-000		(1,862) (227) 2,089
7	Extra Duty Pay for Professional Personnel Licensed Professional Services Testing Materials <i>Additional funding requested by Sp Ed for Eval/Testing See memo page for additional information</i>	199-11-6118-00-903-23-000 199-31-6219-00-903-23-000 199-31-6339-00-903-23-000		4,000 3,000 8,000
8	Travel & Registration; Employee General Supplies Travel & Registration; Employee Testing Materials <i>Transfer between functions for Curriculum; Dyslexia/Transition</i>	199-13-6411-00-906-99-000 199-21-6399-00-906-99-000 199-21-6411-00-906-99-000 199-31-6339-00-906-99-000		-825 825 -700 700
9	Reading Materials & Library Books General Supplies Dues Testing Materials <i>Transfer between functions for Curriculum; Elem Education</i>	199-21-6329-00-910-32-000 199-21-6399-00-910-32-000 199-21-6495-00-910-32-000 199-31-6339-00-910-32-000		(200) (180) (50) 430
10	Extra Duty Pay for Professional Personnel General Supplies <i>Additional funding requested for curriculum writing See memo page for additional information</i>	199-13-6118-00-901-99-000 199-13-6399-00-901-99-000		65,000 12,000
11	<i>Contracted Services Additional Funding for Data Management Project See memo page for additional information</i>	199-21-6299-00-999-99-000		7,970
12	<i>Furniture & Equipment Requested by Child Nutrition See attached memo for additional information</i>	240-35-6639-00-955-99-000		330,347