

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

To: Dr. Jeff Turner
From: Kelly Penny
Subject: Budget Amendments
Date: August 31, 2009

Attached are the August 31, 2009 budget amendments. Total revenue amendments are \$61,043,269 and expenditure amendments are \$61,040,675. Amendments by fund are as follows:

Fund	Fund Name	Revenues	Expenditures	Explanation
199	General Fund	\$-211,431	\$-211,431	Award from Texas Instruments, Donations from Athletics and Campus activity funds and PTO's, final amended budget
599	Debt Service	\$61,254,700	\$61,252,106	Bond and Maintenance Notes refunding; these amendments denote an increase in fund balance of \$2,594, final amended budget
	TOTAL	\$61,043,269	\$61,040,675	Difference: \$2,594 increase in Debt Service fund balance

Note: There are no amendments for Food Service.

cc: Barbara Sabedra, Sid Grant

COPPELL INDEPENDENT SCHOOL DISTRICT
2008-09 BUDGET AMENDMENTS
August 31, 2009

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	82,986,293	11,314	82,997,607	3,280,435	-	3,280,435	17,935,780	-	17,935,780	104,202,508	11,314	104,213,822
5800 State Program Revenues	20,688,812	(222,745)	20,466,067	96,000	-	96,000	-	-	-	20,784,812	(222,745)	20,562,067
5900 Federal Program Revenues	7,780	-	7,780	622,428	-	622,428	-	-	-	630,208	-	630,208
5020 Total Revenues	103,682,885	(211,431)	103,471,454	3,998,863	-	3,998,863	17,935,780	-	17,935,780	125,617,528	(211,431)	125,406,097
EXPENDITURES												
11 Instruction	49,225,654	(444,897)	48,780,757	-	-	-	-	-	-	49,225,654	(444,897)	48,780,757
12 Instr. Resources & Media Services	1,206,061	19,994	1,226,055	-	-	-	-	-	-	1,206,061	19,994	1,226,055
13 Curriculum Dev. & Instr. Staff Dev.	383,782	38,516	422,298	-	-	-	-	-	-	383,782	38,516	422,298
21 Instructional Leadership	1,915,727	19,921	1,935,648	-	-	-	-	-	-	1,915,727	19,921	1,935,648
23 School Leadership	4,711,564	(442)	4,711,122	-	-	-	-	-	-	4,711,564	(442)	4,711,122
31 Guidance, Counseling & Evaluation	2,662,734	(544)	2,662,190	-	-	-	-	-	-	2,662,734	(544)	2,662,190
32 Social Work Services	48,286	-	48,286	-	-	-	-	-	-	48,286	-	48,286
33 Health Services	690,571	(124)	690,447	-	-	-	-	-	-	690,571	(124)	690,447
34 Student (Pupil) Transportation	1,252,039	50,000	1,302,039	-	-	-	-	-	-	1,252,039	50,000	1,302,039
35 Food Services	-	-	-	4,362,267	-	4,362,267	-	-	-	4,362,267	-	4,362,267
36 Cocurricular/Extracurricular Activities	2,183,235	5,604	2,188,839	-	-	-	-	-	-	2,183,235	5,604	2,188,839
41 General Administration	2,631,751	(22,745)	2,609,006	-	-	-	-	-	-	2,631,751	(22,745)	2,609,006
51 Plant Maintenance & Operations	9,096,598	(189,714)	8,906,884	-	-	-	-	-	-	9,096,598	(189,714)	8,906,884
52 Security & Monitoring Services	207,322	-	207,322	-	-	-	-	-	-	207,322	-	207,322
53 Data Processing Services	1,489,059	(50,000)	1,439,059	-	-	-	-	-	-	1,489,059	(50,000)	1,439,059
61 Community Services	152,023	-	152,023	-	-	-	-	-	-	152,023	-	152,023
71 Debt Service	-	-	-	-	-	-	18,122,378	718,169	18,840,547	18,122,378	718,169	18,840,547
81 Facilities Acquisition & Construction	-	-	-	-	-	-	-	-	-	-	-	-
91 Contr. Instr. Serv. between Schools	31,827,821	383,000	32,210,821	-	-	-	-	-	-	31,827,821	383,000	32,210,821
93 Pmts. To Fiscal Agent/Member Districts	99,500	-	99,500	-	-	-	-	-	-	99,500	-	99,500
95 Pmts. To Juvenile Justice Alternative Cntr.	42,970	10,000	52,970	-	-	-	-	-	-	42,970	10,000	52,970
99 Other Governmental Charges	405,000	(30,000)	375,000	-	-	-	-	-	-	405,000	(30,000)	375,000
6,030 Total Expenditures	110,231,697	(211,431)	110,020,266	4,362,267	-	4,362,267	18,122,378	718,169	18,840,547	132,716,342	506,738	133,223,080
Excess(Deficiency) of Revenues Over (Under)												
1100 Expenditures	(6,548,812)	-	(6,548,812)	(363,404)	-	(363,404)	(186,598)	(718,169)	(904,767)	(7,098,814)	(718,169)	(7,816,983)
7900 Other Resources	76,185	-	76,185	30,724	-	30,724	-	61,254,700	61,254,700	106,909	61,254,700	61,361,609
8900 Other (Uses)	-	-	-	-	-	-	-	(60,533,937)	(60,533,937)	-	(60,533,937)	(60,533,937)
1200 Net Change in Fund Balances	(6,472,627)	-	(6,472,627)	(332,680)	-	(332,680)	(186,598)	2,594	(184,004)	(6,991,905)	2,594	(6,989,311)
3100 Fund Balance - Sept 1 (Beginning)	26,831,707	-	26,831,707	793,545	-	793,545	2,327,383	-	2,327,383	29,952,635	-	29,952,635
3000 Fund Balance - Aug. 31 (Ending)	20,359,080	-	20,359,080	460,865	-	460,865	2,140,785	2,594	2,143,379	22,960,730	2,594	22,963,324

Budget Amendments, August 31, 2009

Item	Description	Account Number	Revenue	Expenditure
1	Gifts and Bequests	199-5744	1,000.00	
	Miscellaneous Operating Costs	199-21-6499.00-908-9-99		200.00
	General Supplies	199-21-6399.00-908-9-99		150.00
	General Supplies	199-11-6399.00-908-9-99		650.00
	<i>Award from Texas Instruments for TI Nspired event</i>			
2	Salaries for Subs	199-11-6112.00-043-9-11		(502.00)
	Travel and Registration	199-13-6411.00-043-9-11		502.00
	<i>Transfer between functions for CMS West</i>			
3	Salaries for Subs	199-11-6112.00-914-9-11		(25,500.00)
	Miscellaneous Operating Costs	199-13-6299.00-914-9-99		25,500.00
	<i>Transfer between functions for Staff Development</i>			
4	Gifts and Bequests	199-5744	7,205.00	
	Miscellaneous Operating Costs	199-36-6299.00-001-9-91		2,545.00
	Inventoried Items	199-36-6398.00-001-9-91		2,140.00
	General Supplies	199-36-6399.00-001-9-91		2,520.00
	<i>Donation from Athletic Activity Fund</i>			
5	Gifts and Bequests	199-5744	450.00	
	Reclassified Transportation Expenditures	199-11-6494.00-101-9-11		450.00
	<i>Donation from Pinkerton Activity Fund</i>			
6	Travel and Registration	199-11-6112.77-001-9-11		(1,950.00)
	Salaries for Subs	199-13-6411.50-003-9-99		1,650.00
	Travel and Registration	199-23-6411.50-003-9-99		300.00
	<i>Transfer between functions NTH Reimbursable travel</i>			
7	General Supplies	199-23-6399.00-106-9-99		(17.00)
	Reading Materials and Library Books	199-23-6329.00-106-9-99		(5.00)
	General Supplies	199-31-6399.00-106-9-99		(4.00)
	Reading Materials and Library Books	199-12-6329.00-106-9-99		(6.00)
	Reclassified Transportation Expenditures	199-11-6494.00-106-9-11		32.00
	<i>Transfer between functions for Wilson</i>			
8	Travel and Registration	199-21-6411.00-909-9-99		(240.00)
	Miscellaneous Operating Costs	199-21-6499.00-909-9-99		(189.00)
	Consulting	199-13-6291.00-909-9-99		429.00
	<i>Transfer between functions for Curriculum;Secondary</i>			
9	Contracted Services; Licensed	199-13-6219.00-002-9-28		(28.00)
	General Supplies	199-13-6399.00-002-9-26		(67.00)
	Miscellaneous Operating Costs	199-23-6499.00-002-9-28		(37.00)
	General Supplies	199-11-6399.00-002-9-28		21.00
	<i>Miscellaneous Contracted Services</i>	199-11-6299.00-002-9-26		111.00
10	Gifts and Bequests	199-5744	248.00	
	Reclassified Transportation Expenditures	199-11-6494.00-003-9-11		248.00
	<i>Donation from NTH Activity Fund</i>			
11	Gifts and Bequests	199-5744	146.00	
	General Supplies	199-23-6399.00-003-9-99		146.00
	<i>Donation from NTH Activity Fund</i>			

Item	Description	Account Number	Revenue	Expenditure
12	Gifts and Bequests	199-5744	930.00	
	Reclassified Transportation Expenditures	199-11-6494.00-109-9-11		930.00
	<i>Donation from Cottonwood PTO</i>			
13	Gifts and Bequests	199-5744	950.00	
	Miscellaneous Contracted Services	199-36-6299.00-001-9-91		950.00
	<i>Donation from Athletic Activity Fund</i>			
14	Salaries for Teachers and Professional Personnel	196-11-6119.81-999-9-25		(20,000.00)
	Salaries for Teachers and Professional Personnel	196-21-6119.81-999-9-25		20,000.00
	<i>Transfer between functions for CEDC funds</i>			
15	Miscellaneous Operating Costs	199-23-6499.00-109-9-99		(203.00)
	Reclassified Transportation Expenditures	199-11-6494.00-109-9-11		203.00
	<i>Transfer between functions for Cottonwood</i>			
16	Salaries for Subs	199-11-6112.77-003-9-11		(1,000.00)
	Travel and Registration	199-13-6411.50-003-9-99		1,000.00
	<i>Transfer between functions for NTH reimbursable travel</i>			
17	Travel and Registration	199-13-6411.02-001-9-99		(172.00)
	Travel and Registration	199-31-6411.00-001-9-99		(34.00)
	Inventoried Items	199-11-6398.01-001-9-11		(30.00)
	Copy Machine Leases	199-23-6264.00-001-9-99		(22.00)
	Consulting Services	199-13-6291.00-001-9-11		(14.00)
	General Supplies	199-31-6399.00-001-9-99		(11.00)
	General Supplies	199-33-6399.00-001-9-99		(6.00)
	General Supplies	199-11-6399.00-001-9-11		(2.00)
	Miscellaneous Contracted Services	199-23-6299.00-001-9-23		5.00
	Miscellaneous Contracted Services	199-23-6299.00-001-9-99		172.00
	General Supplies	199-23-6399.00-001-9-99		22.00
	Reclassified Transportation Expenditures	199-36-6494.01-001-9-99		92.00
	<i>Transfer between functions for CHS</i>			
18	Reclassified Transportation Expenditures	199-36-6494.00-043-9-91		(3,286.00)
	Grounds Services	199-51-6246.00-001-9-91		3,286.00
	<i>Transfer between functions for Athletics</i>			
19	Miscellaneous Operating Costs	199-31-6499.00-043-9-99		(152.00)
	General Supplies	199-31-6399.00-043-9-99		(300.00)
	Reading Materials & Library Books	199-31-6329.00-043-9-99		(169.00)
	General Supplies	199-11-6399.00-043-9-11		621.00
	<i>Transfer between functions for CMS West</i>			
20	General Supplies	199-33-6399.00-103-9-99		(12.00)
	General Supplies	199-31-6399.00-103-9-99		(54.00)
	General Supplies	199-23-6399.00-103-9-99		(319.00)
	Travel and Registration	199-33-6411.00-103-9-99		(106.00)
	Travel and Registration	199-13-6411.00-103-9-11		(278.00)
	Miscellaneous Contracted Services	199-23-6299.00-103-9-99		(91.00)
	General Supplies	199-11-6399.00-103-9-11		860.00
	<i>Transfer between functions for Austin</i>			
21	Gifts and Bequests	199-5744	385.00	
	Reclassified Transportation Expenditures	199-11-6494.00-106-9-11	.	385.00
	<i>Donation from Wilson Activity Fund</i>			
22	Sale of Bonds; Series A refunding	599-00-7911	14,520,000.00	
	Sale of Bonds; Series B refunding	599-00-7916	635,487.00	

Item	Description	Account Number	Revenue	Expenditure
	Sale of Bonds; Series B refunding	599-00-7911	19,700,094.00	
	Sale of Bonds; Series B refunding	599-00-7916	26,399,119.00	
	Other Uses-Bond refunding;Series A	599-00-8949		14,842,395.00
	Bond Paying Agent Fees;Series A	599-71-6599		310,822.00
	Bond Paying Agent Fees;Series B	599-71-6599		407,347.00
	Other Uses-Bond refunding;Series B	599-00-8949		45,691,542.00
	<i>Bond Refunding</i>			
23	Miscellaneous Contracted Services	199-23-6299.00-001-9-23		(1.00)
	Travel and Registration	199-13-6411.00-001-9-11		(6.00)
	General Supplies	199-11-6399.00-001-9-11		(9.00)
	Miscellaneous Contracted Services	199-23-6299.00-001-9-99		(160.00)
	Copy Machine Leases	199-23-6264.00-001-9-99		(232.00)
	Miscellaneous Operating Costs	199-11-6499.00-001-9-11		(415.00)
	Miscellaneous Contracted Services	199-31-6299.00-001-9-99		180.00
	Reclassified Transportation Expenditures	199-36-6494.01-001-9-99		27.00
	Reclassified Transportation Expenditures	199-36-6494.02-001-9-99		616.00
	<i>Transfer between functions for CHS</i>			
24	Foundation Entitlements	199-00-5812	(222,745.00)	
	Salaries for Teachers and Professional Personnel	199-11-6119.00-999-9-11		(400,000.00)
	Salaries for Teachers and Professional Personnel	199-41-6119.00-732-9-99		(22,745.00)
	Electricity	199-51-6257.00-950-9-99		(193,000.00)
	Salaries for Teachers and Professional Personnel	199-53-6119.00-950-9-99		(50,000.00)
	Tax Appraisal;Collections	199-99-6213.00-999-9-99		(30,000.00)
	Salaries for Teachers and Professional Personnel	199-12-6119.00-999-9-99		20,000.00
	Salaries for Teachers and Professional Personnel	199-13-6119.00-999-9-99		10,000.00
	Dallas County Transportation	199-34-6294.00-952-9-99		50,000.00
	Student Attendance Credits	199-91-6224.00-999-9-99		383,000.00
	JJAEP Tuition Payments	199-95-6223.00-999-9-99		10,000.00
	<i>Final Amended budget</i>			
			61,043,269.00	61,040,675.00

Maintenance Notes
Final Amended Budget
as of
August 31, 2009

		Current Budget	Final Amended Budget	Variance
	Revenues:			
5700	Local, Intermediate, Other	\$ -	\$ -	\$ -
5742	Interest Earnings	80,000	80,000	-
7900	Other Sources	14,800,000	14,800,000	-
	Total Revenues	\$ 14,880,000	\$ 14,880,000	\$ -

		Budget	Budget	Variance
	Expenditures			
11	Instruction	\$ 4,093,019	\$ 2,393,510	\$ (1,699,509)
12	Instructional Resources and Media Services	-	422	422
13	Curriculum and Instructional Staff Development	-	-	-
21	Instructional Leadership	-	3,194	3,194
23	School Leadership	3,496	5,579	2,083
31	Guidance, Counseling and Evaluation Services	-	3,092	3,092
33	Health Services	-	395	395
34	Student Transportation	-	-	-
36	Cocurricular/Extracurricular Activities	-	235,727	235,727
41	General Administration	-	6,889	6,889
51	Plant Maintenance and Operations	426,715	430,001	3,286
52	Security and Monitoring Services	115,425	115,425	-
53	Data Processing Services	1,093,292	738,785	(354,507)
61	Community Services	-	-	-
71	Debt Service	828,125	828,125	-
81	Facilities Acquisition and Construction	7,670,704	9,469,632	1,798,928
8900	Uses	646,553	646,553	-
	Total Expenditures	\$ 14,877,329	\$ 14,877,329	\$ -