

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

To: Mr. Brad Hunt
From: Diana Sircar
Subject: February 25, 2019 Budget Amendments
Date: 02/25/2019

Attached are the February, 25, 2019 Budget Amendments. Revenues total \$3,335 and expenditures total \$325,135.

Fund	Fund Name	Revenues	Expenditures	Explanation
199	General Fund	\$3,335	\$3,335	Donation from Educational Testing, Rebate from App Garden, iLead registration fees, sale of scrap metal from Maintenance department, donation from Coppell Chamber of Commerce, sale of burned bus (scrap metal)
240	Child Nutrition	\$0	\$321,800	See attached memo regarding amendment #11
	TOTAL	\$3,335	\$325,135	

COPPELL INDEPENDENT SCHOOL DISTRICT
AMENDED BUDGET
February 25, 2019

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	141,170,186	3,335	141,173,521	4,271,487	-	4,271,487	34,697,354	-	34,697,354	180,139,027	3,335	180,142,362
5800 State Program Revenues	13,701,021	-	13,701,021	114,196	-	114,196	259,799	-	259,799	14,075,016	-	14,075,016
5900 Federal Program Revenues	469,000	-	469,000	573,800	-	573,800	372,568	-	372,568	1,415,368	-	1,415,368
5020 Total Revenues	155,340,207	3,335	155,343,542	4,959,483	-	4,959,483	35,329,721	-	35,329,721	195,629,411	3,335	195,632,746
7900 Other Resources	200,168	-	200,168	10,966	-	10,966	-	-	-	211,134	-	211,134
EXPENDITURES												
11 Instruction	66,163,283	(209)	66,163,074	-	-	-	-	-	-	66,163,283	(209)	66,163,074
12 Instr. Resources & Media Services	1,709,951	5,991	1,715,942	-	-	-	-	-	-	1,709,951	5,991	1,715,942
13 Curriculum Dev. & Instr. Staff Dev.	2,926,339	(18,352)	2,907,987	-	-	-	-	-	-	2,926,339	(18,352)	2,907,987
21 Instructional Leadership	2,530,285	(11,228)	2,519,057	-	-	-	-	-	-	2,530,285	(11,228)	2,519,057
23 School Leadership	6,441,456	9,500	6,450,956	-	-	-	-	-	-	6,441,456	9,500	6,450,956
31 Guidance, Counseling & Evaluation	3,707,402	8,750	3,716,152	-	-	-	-	-	-	3,707,402	8,750	3,716,152
32 Social Work Services	356,149	-	356,149	-	-	-	-	-	-	356,149	-	356,149
33 Health Services	1,258,020	5,708	1,263,728	-	-	-	-	-	-	1,258,020	5,708	1,263,728
34 Student (Pupil) Transportation	4,569,612	552	4,570,164	-	-	-	-	-	-	4,569,612	552	4,570,164
35 Food Services	-	-	-	5,021,367	321,800	5,343,167	-	-	-	5,021,367	321,800	5,343,167
36 Cocurricular/Extracurricular Activities	2,515,507	-	2,515,507	-	-	-	-	-	-	2,515,507	-	2,515,507
41 General Administration	3,613,135	1,955	3,615,090	-	-	-	-	-	-	3,613,135	1,955	3,615,090
51 Plant Maintenance & Operations	10,105,459	668	10,106,127	-	-	-	-	-	-	10,105,459	668	10,106,127
52 Security & Monitoring Services	764,233	-	764,233	-	-	-	-	-	-	764,233	-	764,233
53 Data Processing Services	3,633,961	-	3,633,961	-	-	-	-	-	-	3,633,961	-	3,633,961
61 Community Services	180,605	-	180,605	-	-	-	-	-	-	180,605	-	180,605
71 Debt Service	-	-	-	-	-	-	35,144,881	-	35,144,881	-	-	-
81 Facilities Acquisition & Construction	-	-	-	-	-	-	-	-	-	-	-	-
91 Contr. Instr. Serv. between Schools	45,092,744	-	45,092,744	-	-	-	-	-	-	45,092,744	-	45,092,744
93 Pmts. To Fiscal Agent/Member Districts	50,000	-	50,000	-	-	-	-	-	-	50,000	-	50,000
95 Pmts. To Juvenile Justice Alternative Cntr.	35,000	-	35,000	-	-	-	-	-	-	35,000	-	35,000
99 Other Governmental Charges	581,277	-	581,277	-	-	-	-	-	-	581,277	-	581,277
6030 Total Expenditures	156,234,418	3,335	156,237,753	5,021,367	321,800	5,343,167	35,144,881	-	35,144,881	196,400,666	325,135	196,725,801
8900 Other (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess/(Deficiency) of Revenues Over (Under)												
1100 Expenditures	(894,211)	-	(894,211)	(61,884)	(321,800)	(383,684)	184,840	-	184,840	(560,121)	(321,800)	(881,921)
7900 Other Sources	200,168	-	200,168	-	-	-	-	-	-	211,134	-	200,168
8900 Other (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
1200 Net Change in Fund Balances	(694,043)	-	(694,043)	(50,918)	(321,800)	(372,718)	184,840	-	184,840	(348,987)	(321,800)	(681,753)
Summary												
3100 Unassigned Fund Bal - Sept 1, 2018 (Beg.)	52,608,514	-	52,608,514	268,124	-	268,124	7,943,704	-	7,943,704	60,820,342	-	60,820,342
3000 Budget Unassigned Fund Balance - Aug. 31	51,914,471	-	51,914,471	217,206	(321,800)	(104,594)	8,128,544	-	8,128,544	60,260,221	(321,800)	60,138,589

**Budget Amendments
2/25/2019**

Item	Description	Account Number	Revenue	Expenditure
1	General Supplies	199-11-6399-00-003-22-752		(2,000)
	Travel & Registration; Employee	199-31-6411-00-003-22-752		2,000
	General Supplies	199-11-6399-00-003-22-752		(175)
	Dues	199-31-6495-00-003-22-752		175
	General Supplies	199-11-6399-00-001-22-752		(2,000)
	Travel & Registration; Employee	199-31-6411-00-001-22-752		2,000
	General Supplies	199-11-6399-00-001-22-752		(175)
	Dues	199-31-6495-00-001-22-752		175
	Extra Duty Pay; Professional Personnel	199-13-6118-00-919-99-000		(2,500)
	Wages for Temp/PT Personnel	199-11-6128-00-919-11-000		2,500
	Miscellaneous Operating Costs	199-13-6499-00-919-99-000		(1,790)
	Wages for Temp/PT Personnel	199-11-6128-00-919-11-000		1,790
	General Supplies	199-21-6399-00-919-99-000		(500)
	Wages for Temp/PT Personnel	199-11-6128-00-919-11-000		500
	Travel & Registration; Employee	199-21-6411-00-919-99-000		(1,210)
	<i>Transfer between functions: CTE & Fine Arts</i>	199-11-6128-00-919-11-000		1,210
2	General Supplies	199-11-6399-00-999-11-000		(22,000)
	General Supplies	199-12-6399-00-113-99-000		3,000
	General Supplies	199-23-6399-00-113-99-000		12,000
	Reading Materials/Library Books	199-31-6329-00-113-99-000		100
	General Supplies	199-31-6399-00-113-99-000		500
	Miscellaneous Operating Costs	199-31-6495-00-113-99-000		200
	Licensed Professional Services	199-33-6219-00-113-99-000		500
	Contracted Maintenance & Repairs	199-33-6249-00-113-99-000		100
	Contracted Services	199-33-6299-00-113-99-000		100
	General Supplies	199-33-6399-00-113-99-000		5,500
	<i>Transfer between functions for Canyon Ranch Elementary</i>			
3	General Supplies	199-11-6399-00-043-11-000		-2991
	General Supplies	199-12-6399-00-043-99-000		2991
	General Supplies	199-33-6399-00-043-99-000		(492)
	General Supplies	199-11-6399-00-043-11-000		492
	<i>Transfer between functions for CMS West</i>			
4	Miscellaneous Revenue	199-00-5749	160	
	Salaries for Subs	199-11-6112-00-106-11-000		160
	<i>Donation from Educational Testing Services</i>			
5	Travel & Registration; Employee	199-21-6411-00-906-99-000		(500)
	Travel & Registration; Employee	199-11-6411-00-906-99-000		500
	<i>Transfer between functions for 504/Dyslexia/Transition Dept.</i>			
6	Travel & Registration; Employee			
	Travel & Registration; Employee	199-23-6411-00-001-99-178		(2,500)
	<i>Transfer between functions for CHS IB Program</i>	199-13-6411-00-001-99-178		2,500
7	Technology Equipment Repairs	199-21-6244-00-903-23-000		(300)
	Wages for Temp/PT Personnel	199-31-6128-00-903-23-000		300
	Contracted Services	199-21-6299-00-903-23-000		(300)
	Wages for Temp/PT Personnel	199-31-6128-00-903-23-000		300
	Reading Materials/Library Books	199-21-6329-00-903-23-000		(500)
	Wages for Temp/PT Personnel	199-31-6128-00-903-23-000		500
	Inventoried Items	199-21-6398-00-903-23-000		(3,000)
	Wages for Temp/PT Personnel	199-31-6128-00-903-23-000		3,000
	<i>Transfer between functions for Special Education</i>			

8	Licensed Professional Services	199-13-6219-00-903-23-000		(3,000)
	Wages for Temp/PT Personnel	199-11-6128-00-903-23-000		3,000
	Contracted Services	199-13-6299-00-903-23-000		(9,600)
	Wages for Temp/PT Personnel	199-11-6128-00-903-23-000		9,600
	Reading Materials/Library Books	199-13-6329-00-903-23-000		(3,000)
	Wages for Temp/PT Personnel	199-11-6128-00-903-23-000		3,000
	Miscellaneous Operating Costs	199-13-6499-00-903-23-000		(810)
	Wages for Temp/PT Personnel	199-11-6128-00-903-23-000		810
	Travel & Registration; Employee	199-21-6411-00-903-23-000		(4,000)
	Wages for Temp/PT Personnel	199-11-6128-00-903-23-000		4,000
	<i>Transfer between functions for Special Education</i>			
9	Miscellaneous Operating Costs	199-21-6499-00-906-99-000		(170)
	Travel & Registration; Employee	199-21-6411-00-906-99-000		(600)
	General Supplies	199-21-6399-00-906-99-000		(300)
	Contracted Services	199-31-6299-00-906-99-000		(500)
	Reading Materials/Library Books	199-11-6329-00-906-11-000		1,570
	<i>Transfer between functions for 504/Dyslexia/Transition</i>			
10	Reading Materials/Library Books	199-13-6329-00-915-25-000		(152)
	Miscellaneous Operating Costs	199-21-6499-00-915-25-000		152
	<i>Transfer between functions for Curriculum; ESL</i>			
11	Furniture & Equipment; Capital Outlay	240-35-6639-00-955-99-000		321,800
	<i>Fund balance expenditures-see attached memo</i>			
12	Miscellaneous Revenue	199-00-5749	905	
	General Supplies	199-41-6399-00-732-99-000		905
	<i>Rebate from App Garden</i>			
13	Miscellaneous Revenue	199-00-5749	50	
	General Supplies	199-41-6399-00-736-99-000		50
	<i>iLead Registration fees</i>			
14	Miscellaneous Revenue	199-00-5749	668	
	General Supplies	199-51-6399-00-953-99-000		668
	<i>Sale of scrap metal</i>			
15	Gifts & Bequests	199-00-5744	1,000	
	Miscellaneous Operating Costs	199-41-6499-00-737-99-000		1,000
	<i>Donation from Coppell Chamber of Commerce-New employee breakfast</i>			
16	Miscellaneous Revenue	199-00-5749	552	
	Miscellaneous Operating Costs	199-34-6499-00-952-99-000		552
	<i>Burned bus scrap metal sale</i>			
			3,335	325,135



COPPELL
INDEPENDENT SCHOOL DISTRICT
Empowering Educational Excellence

Board Action Required ☒ X

No Action Required ☐

To: Coppell ISD Board of Trustees
From: Sid Grant
Date: February 08, 2019
cc: Brad Hunt, Diana Sircar, Louis Macias, Justin Hill, Jean Mosley

Re: Child Nutrition Fund Balance Use Request

The Child Nutrition Department is requesting permission to use a portion (\$321,800.00) of its fund balance to renovate and replace the following cafeteria serving line equipment and other kitchen appliances. In addition, we will be utilizing Foodservice Design Professionals as a consultant on this project at a lump sum fee of \$9,800.

As a reminder, the Child Nutrition fund balance reached a total of \$1,115,444.00 as of August 31, 2018. 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 requests below, we will essentially be decreasing our fund balance to a total of approximately \$793,644, thereby putting our fund balance at a level within the state requirements. The remaining fund balance will be sufficient to cover three months of operational expenses, which is the maximum the state prefers school districts to have in their child nutrition fund balance.

Specific Repair/Replacement and Cost by School:	<u>Estimated Cost</u>
<u>Wilson Elementary</u>	
• Replace Serving Counters	\$ 110,000.00
<u>CMS North</u>	
• New Cafeteria Tables	\$ 82,000.00
<u>CMS East</u>	
• Replace Frost Tops and Drink Coolers	\$ 120,000.00
<u>Architectural Design Fee</u>	\$ 9,800.00
Total Funds Requested from Fund 240 Fund Balance	\$321,800.00

Denton Creek, Mockingbird, Valley Ranch, Austin Elementary
Replace Ovens (Will utilize bond dollars (Project #64) for these replacements. \$ 80,000.00

Resolution: That the Board of Trustees approve utilizing up to \$321,800 of the child nutrition fund balance (Fund 240) for the cafeteria equipment and tables replacement as presented, and that the Board of Trustees approve utilizing up to \$80,000.00 of the 2016 bond dollars (Project #64-Upgrade kitchens and equipment) for the replacement of ovens as presented.