

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

To: Dr. Jeff Turner
From: Kelly Penny
Subject: Budget Amendments
Date: March 29, 2010

Attached are the March 29, 2010 budget amendments. Total revenue amendments are \$8,570 and expenditure amendments are \$288,570. Amendments by fund are as follows:

Fund	Fund Name	Revenues	Expenditures	Explanation
199	General Fund	\$8,570	\$8,570	Donations from Activity funds, student payments for proctoring, E2020, and band instrument rental fees for repairs
240	Child Nutrition Fund		\$280,000	Repair/Replace cafeteria equipment (see memo on following page)
	TOTAL	\$8,570	\$288,570	

cc: Barbara Sabedra, Sid Grant



Board Action Required X

No Action Required

To: Coppel ISD Board of Trustees
From: Jean Mosley
Date: March 11, 2010
cc: Dr. Jeff Turner, Kelly Penny, Sid Grant

Re: Fund Balance Request

The Child Nutrition Department is requesting permission to use our fund balance to replaces and repair existing cafeteria equipment.

Estimated Current Fund Balance \$772,000.48

Specific Repair and Cost by School:

<u>Austin</u>	
- Dishwasher	\$ 15,000.00
<u>Mockingbird</u>	
- Serving Counters	\$ 85,000.00
<u>Austin, Valley Ranch, Pinkerton, Wilson</u>	
- Pass Through Warmer/Coolers	\$100,000.00
<u>All Schools</u>	
- Replacement of Serving Line Computers	\$ 65,000.00
<u>CMS North</u>	
- Serving Line Counter Upgrades	<u>\$ 15,000.00</u>

Utilizing these dollars would leave an estimated balance of: \$492,000.48

Recommendation: That the Coppel ISD Board of Trustees approve the Cafeteria Repairs and Upgrades from the Child Nutrition Fund Balance at the March 29, 2010 Board Meeting.

COPPELL INDEPENDENT SCHOOL DISTRICT
2009-2010 BUDGET AMENDMENTS
 March 29, 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
REVENUES												
5700 Local & Intermediate Sources	81,156,771	8,570	81,165,341	3,245,050	-	3,245,050	17,956,197	-	17,956,197	102,358,018	8,570	102,366,588
5800 State Program Revenues	11,765,598	-	11,765,598	93,000	-	93,000	-	-	-	11,858,598	-	11,858,598
5900 Federal Program Revenues	-	-	-	623,400	-	623,400	-	-	-	623,400	-	623,400
5020 Total Revenues	92,922,369	8,570	92,930,939	3,961,450	-	3,961,450	17,956,197	-	17,956,197	114,840,016	8,570	114,848,586
EXPENDITURES												
11 Instruction	45,054,549	42,084	45,096,633	-	-	-	-	-	-	45,054,549	42,084	45,096,633
12 Instr. Resources & Media Services	1,115,729	(5,608)	1,110,121	-	-	-	-	-	-	1,115,729	(5,608)	1,110,121
13 Curriculum Dev. & Instr. Staff Dev.	435,818	(8,188)	427,630	-	-	-	-	-	-	435,818	(8,188)	427,630
21 Instructional Leadership	1,798,298	(215)	1,798,083	-	-	-	-	-	-	1,798,298	(215)	1,798,083
23 School Leadership	4,511,835	(2,168)	4,509,667	-	-	-	-	-	-	4,511,835	(2,168)	4,509,667
31 Guidance, Counseling & Evaluation	2,672,322	(15,399)	2,656,923	-	-	-	-	-	-	2,672,322	(15,399)	2,656,923
32 Social Work Services	31,315	-	31,315	-	-	-	-	-	-	31,315	-	31,315
33 Health Services	671,153	(1,021)	670,132	-	-	-	-	-	-	671,153	(1,021)	670,132
34 Student (Pupil) Transportation	1,310,299	-	1,310,299	-	-	-	-	-	-	1,310,299	-	1,310,299
35 Food Services	-	-	-	4,141,226	280,000	4,421,226	-	-	-	4,141,226	280,000	4,421,226
36 Cocurricular/Extracurricular Activities	2,024,141	(315)	2,023,826	-	-	-	-	-	-	2,024,141	(315)	2,023,826
41 General Administration	2,490,186	-	2,490,186	-	-	-	-	-	-	2,490,186	-	2,490,186
51 Plant Maintenance & Operations	8,235,856	(600)	8,235,256	-	-	-	-	-	-	8,235,856	(600)	8,235,256
52 Security & Monitoring Services	214,571	-	214,571	-	-	-	-	-	-	214,571	-	214,571
53 Data Processing Services	1,423,844	-	1,423,844	-	-	-	-	-	-	1,423,844	-	1,423,844
61 Community Services	158,640	-	158,640	-	-	-	-	-	-	158,640	-	158,640
71 Debt Service	-	-	-	-	-	-	18,333,975	-	18,333,975	18,333,975	-	18,333,975
81 Facilities Acquisition & Construction	-	-	-	-	-	-	-	-	-	-	-	-
91 Contr. Instr. Serv. between Schools	24,122,428	-	24,122,428	-	-	-	-	-	-	24,122,428	-	24,122,428
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	-	405,000	-	-	-	-	-	-	405,000	-	405,000
6,030 Total Expenditures	96,810,484	8,570	96,819,054	4,141,226	280,000	4,421,226	18,333,975	-	18,333,975	119,285,685	288,570	119,574,255
Excess(Deficiency) of Revenues Over (Under)												
1100 Expenditures	(3,888,115)	-	(3,888,115)	(179,776)	(280,000)	(459,776)	(377,778)	-	(377,778)	(4,445,669)	(280,000)	(4,725,669)
7900 Other Resources	-	-	-	-	-	-	-	-	-	-	-	-
8900 Other (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
1200 Net Change in Fund Balances	(3,888,115)	-	(3,888,115)	(179,776)	(280,000)	(459,776)	(377,778)	-	(377,778)	(4,445,669)	(280,000)	(4,725,669)
3100 Unreserved Fund Balance - Sept 1 (Beginning)	25,354,181	-	25,354,181	804,038	-	804,038	2,387,043	-	2,387,043	28,545,262	-	28,545,262
3000 Estimated Fund Balance - Aug. 31 (Ending)	21,466,066	-	21,466,066	624,262	(280,000)	344,262	2,009,265	-	2,009,265	24,099,593	(280,000)	23,819,593

Budget Amendments, March 29, 2010

Item	Description	Account Number	Revenue	Expenditure
1	Travel and Registration; Employee	199-13-6411.00-042-0-21		(400.00)
	Reading Materials & Library Books	199-11-6329.00-042-0-21		400.00
	Education Service Center Services	199-13-6239.00-042-0-23		(260.00)
	General Supplies	199-11-6399.00-042-0-23		260.00
	Telephone, Pagers, & Fax	199-51-6256.00-042-0-99		(600.00)
	General Supplies	199-11-6399.00-042-0-11		600.00
	<i>Transfer between functions for CMS East</i>			
2	Reading Materials & Library Books	199-11-6329.00-101-0-11		(295.00)
	Travel and Registration; Employee	199-13-6411.00-101-0-11		295.00
	Textbooks	199-11-6321.00-101-0-11		(100.00)
	Travel and Registration; Employee	199-13-6411.00-101-0-11		100.00
	General Supplies	199-11-6399.00-101-0-11		(590.00)
	Travel and Registration; Employee	199-13-6411.00-101-0-11		590.00
<i>Transfer between functions for Pinkerton</i>				
3	AV Equipment Repair	199-12-6245.00-001-0-99		(473.00)
	Travel and Registration; Employee	199-13-6411.00-001-0-11		473.00
	Salaries for Subs	199-12-6112.00-001-0-11		(135.00)
	Travel and Registration; Employee	199-13-6411.00-001-0-11		135.00
	Testing Materials	199-31-6339.00-001-0-99		(7,904.00)
	General Supplies	199-11-6399.00-001-0-11		7,904.00
	General Supplies	199-23-6399.00-001-0-99		(5,000.00)
	General Supplies	199-11-6399.00-001-0-11		5,000.00
	<i>Transfer between functions for CHS</i>			
4	Salaries for Subs	199-11-6112.00-909-0-11		(200.00)
	Extra Duty Pay for Professional Personnel	199-13-6118.00-909-0-99		200.00
	<i>Transfer between functions for Secondary Curriculum</i>			
5	Travel and Registration; Employee	199-13-6411.00-909-0-11		(50.00)
	Miscellaneous Contracted Services	199-21-6299.00-909-0-99		50.00
	General Supplies	199-13-6399.00-909-0-99		(10.00)
	Travel and Registration; Employee	199-21-6411.00-909-0-99		10.00
<i>Transfer between functions for Secondary Curriculum</i>				
6	Travel and Registration; Employee	199-13-6411.00-106-0-24		(39.00)
	Consulting	199-13-6291.00-106-0-24		(2,455.00)
	Reading Materials & Library Books	199-11-6329.00-106-0-24		2,494.00
	Travel and Registration; Employee	199-23-6411.00-106-0-99		(1,121.00)
	General Supplies	199-11-6399.00-106-0-11		1,121.00
	Reading Materials & Library Books	199-13-6329.00-106-0-99		(157.00)
	General Supplies	199-11-6399.00-106-0-11		157.00
	Travel and Registration; Employee	199-13-6411.00-106-0-23		(761.00)
	General Supplies	199-11-6399.00-106-0-23		761.00
<i>Transfer between functions for Wilson</i>				
7	Miscellaneous Contracted Services	199-12-6299.00-101-0-99		(750.00)
	General Supplies	199-11-6399.00-101-0-11		500.00
	Travel and Registration; Employee	199-13-6411.00-101-0-11		250.00
	Technology Equipment Repair	199-11-6244.00-101-0-11		(200.00)
	General Supplies	199-23-6399.00-101-0-99		200.00
	Miscellaneous Contracted Services	199-11-6299.00-101-0-11		(152.00)
	General Supplies	199-23-6399.00-101-0-99		152.00
	Miscellaneous Operating Costs	199-11-6499.00-101-0-11		(300.00)
	Education Service Center Services	199-13-6239.00-101-0-11		300.00
	<i>Transfer between functions for Pinkerton</i>			

Item	Description	Account Number	Revenue	Expenditure
8	Miscellaneous Operating Costs	199-36-6499.00-042-0-99		(345.00)
	Reading Materials & Library Books	199-11-6329.00-042-0-11		345.00
	<i>Transfer between functions for CMS East</i>			
9	Salaries for Subs	199-11-6112.00-909-0-11		(4,000.00)
	Extra Duty Pay for Professional Personnel	199-13-6118.00-909-0-99		4,000.00
	<i>Transfer between functions for Secondary Curriculum</i>			
10	Reading Materials & Library Books	199-31-6329.00-103-0-99		(15.00)
	Salaries for Subs	199-11-6112.00-103-0-11		15.00
	Miscellaneous Contracted Services	199-12-6299.00-103-0-99		(250.00)
	Salaries for Support Staff	199-11-6129.00-103-0-11		250.00
	Miscellaneous Operating Costs	199-33-6499.00-103-0-99		(200.00)
	Salaries for Subs	199-11-6112.00-103-0-11		200.00
	<i>Transfer between functions for Austin</i>			
11	Travel and Registration; Employee	199-31-6411.78-001-0-99		(1,500.00)
	Travel and Registration; Employee	199-13-6411.78-001-0-11		1,500.00
	<i>Transfer between functions for IB Program</i>			
12	Travel and Registration; Employee	199-13-6411.00-109-0-23		(200.00)
	General Supplies	199-11-6399.00-109-0-23		200.00
	<i>Transfer between functions for Cottonwood</i>			
13	Extra Duty Pay for Professional Personnel	199-13-6118.00-915-0-99		(1,500.00)
	Salaries for Subs	199-11-6112.00-915-0-25		1,500.00
	<i>Transfer between functions for ESL Curriculum</i>			
14	Travel and Registration; Employee	199-13-6411.00-107-0-11		(61.00)
	Travel and Registration; Employee	199-13-6411.00-107-0-21		(125.00)
	Reading Materials & Library Books	199-13-6329.00-107-0-99		(1,500.00)
	General Supplies	199-11-6399.00-107-0-11		1,686.00
	Travel and Registration; Employee	199-13-6411.00-107-0-23		(340.00)
	General Supplies	199-11-6399.00-107-0-23		340.00
	<i>Transfer between functions for Lakeside</i>			
15	Salaries for Subs	199-13-6112.00-914-0-99		(2,043.00)
	Salaries for Subs	199-11-6112.00-914-0-11		2,043.00
	<i>Transfer between functions for Staff Development</i>			
16	Travel and Registration; Employee	199-13-6411.00-906-0-99		(2,000.00)
	Education Service Center Services	199-21-6239.00-906-0-99		(250.00)
	Dues	199-21-6495.00-906-0-99		(25.00)
	Testing Materials	199-31-6339.00-906-0-99		(5,600.00)
	Inventoried Items	199-11-6398.00-906-0-11		7,875.00
	<i>Transfer between functions for Dyslexia Program</i>			
17	General Supplies	199-31-6399.00-003-0-99		(235.00)
	General Supplies	199-11-6399.00-003-0-11		235.00
	Travel and Registration; Employee	199-31-6411.00-003-0-99		(250.00)
	Salaries for Subs	199-11-6112.00-003-0-11		250.00
	Dues	199-31-6495.00-003-0-99		(200.00)
	Salaries for Subs	199-11-6112.00-003-0-11		200.00
	Miscellaneous Operating Costs	199-31-6499.00-003-0-99		(200.00)
	Salaries for Subs	199-11-6112.00-003-0-11		200.00
	General Supplies	199-33-6399.00-003-0-99		(656.00)
	Salaries for Subs	199-11-6112.00-003-0-11		656.00
	<i>Transfer between functions for NTH</i>			

Item	Description	Account Number	Revenue	Expenditure
18	Travel and Registration; Employee	199-13-6411.00-044-0-11		(1,921.00)
	General Supplies	199-11-6399.00-044-0-11		1,921.00
	Reading Materials & Library Books	199-12-6329.00-044-0-99		(3,000.00)
	General Supplies	199-23-6399.00-044-0-99		3,000.00
	Reading Materials & Library Books	199-12-6329.00-044-0-99		(1,000.00)
	Miscellaneous Operating Costs	199-23-6499.00-044-0-99		1,000.00
	Salaries for Subs	199-11-6112.00-044-0-11		(490.00)
	Travel and Registration; Employee	199-13-6411.00-044-0-11		490.00
	Travel and Registration; Student	199-11-6412.00-044-0-11		(140.00)
	Travel and Registration; Employee	199-13-6411.00-044-0-11		140.00
	Contracted Maintenance & Repairs	199-33-6249.00-044-0-99		(15.00)
	Miscellaneous Operating Costs	199-11-6499.00-044-0-11		15.00
	Travel and Registration; Employee	199-33-6411.00-044-0-99		(30.00)
	Miscellaneous Operating Costs	199-11-6499.00-044-0-11		30.00
	Dues	199-11-6495.00-044-0-11		(71.00)
	Travel and Registration; Employee	199-13-6411.00-044-0-11		71.00
	Travel and Registration; Employee	199-13-6411.00-044-0-11		(30.00)
	Salaries for Subs	199-36-6412.00-044-0-99		30.00
	Extra Duty Pay; Support Staff	199-23-6121.00-044-0-99		(300.00)
	Inventoried Items	199-11-6398.00-044-0-11		300.00
	Travel and Registration; Employee	199-33-6411.00-044-0-99		(120.00)
	Travel and Registration; Employee	199-13-6411.00-044-0-11		120.00
	Travel and Registration; Employee	199-31-6411.00-044-0-99		(215.00)
	General Supplies	199-11-6399.00-044-0-11		215.00
	Extra Duty Pay; Support Staff	199-23-6121.00-044-0-99		(99.00)
	Miscellaneous Operating Costs	199-11-6499.00-044-0-11		99.00
	<i>Transfer between functions for CMS North</i>			
19	Gifts and Bequests	199-5744	970.00	
	Reclassified Transportation Expenditures	199-11-6494.00-110-0-11		970.00
	<i>Donations from Valley Ranch Activity Fund</i>			
20	Gifts and Bequests	199-5744	6,190.00	
	Contracted Maintenance & Repairs	199-11-6249.01-001-0-11		6,190.00
	<i>Student fees for Band Instrument rentals for repairs</i>			
21	Gifts and Bequests	199-5744	720.00	
	Extra Duty Pay for Professional Personnel	199-31-6118.50-001-0-99		720.00
	<i>Proctoring fees from students</i>			
22	Gifts and Bequests	199-5744	390.00	
	General Supplies	199-11-6399.00-001-0-11		390.00
	<i>Student payments for Rosetta Stone</i>			
23	Gifts and Bequests	199-5744	300.00	
	Technology Equipment	199-11-6636.00-001-0-11		300.00
	<i>Student payment for E2020</i>			
24	Extra Duty Pay for Professional Personnel	199-13-6118.00-914-0-99		(3,000.00)
	Salaries for Subs	199-11-6112.00-914-0-11		3,000.00
	<i>Transfer between functions for Staff Development</i>			
25	Capital Outlay; Food Service	240-35-6639.00-999-0-99		280,000.00
	<i>Repair/Replace Cafeteria Equipment</i>			
			8,570.00	288,570.00