

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

To: Dr. Mike Waldrip  
From: Kelly Penny  
Subject: May 2017 Budget Amendments  
Date: 05/22/2017

Attached are the May 22, 2017 Budget Amendments. Revenues total \$6,451 and expenditures total \$82,395.

<b>Fund</b>	<b>Fund Name</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Explanation</b>
199	General Fund	\$6,451	\$82,395	Proceeds from retired technology device, student payments for E2020 and Credit by Exam. See notes below for amendments #5, #6, #9, #10
	<b>TOTAL FOR ALL FUNDS</b>	<b>\$6,451</b>	<b>\$82,395</b>	

**NOTES:**

**#5** - Additional funding requested by HR for OCR & Harassment training.

**#6** - Additional funding needed to cover expenses related to truancy services and the actual salary for the Student Services position was greater than the projected salary in the original budget.

**#9** - Funds to cover the cost of facility rental fee for CMS West theatre department due to construction.

**#10** - Additional funds for Above-District events due to the increased number of teams advancing to above-district events.

The above amendments are a reduction in operating fund balance.

cc: Barbara Sabedra, Sid Grant

**COPPELL INDEPENDENT SCHOOL DISTRICT**  
**AMENDED BUDGET**  
**May 22, 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
<b>REVENUES</b>												
5700 Local & Intermediate Sources	119,590,753	6,451	119,597,204	3,992,739	-	3,992,739	32,042,467	-	32,042,467	155,625,959	6,451	155,632,410
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	6,451	129,925,241	4,638,964	-	4,638,964	32,704,557	-	32,704,557	167,262,311	6,451	167,268,762
7900 Other Resources	39,590	-	39,590	-	-	-	-	-	-	39,590	-	39,590
<b>EXPENDITURES</b>												
11 Instruction	59,966,865	(4,674)	59,962,191	-	-	-	-	-	-	59,966,865	(4,674)	59,962,191
12 Instr. Resources & Media Services	1,387,445	2,675	1,390,120	-	-	-	-	-	-	1,387,445	2,675	1,390,120
13 Curriculum Dev. & Instr. Staff Dev.	696,478	(6,782)	689,696	-	-	-	-	-	-	696,478	(6,782)	689,696
21 Instructional Leadership	2,346,090	-	2,346,090	-	-	-	-	-	-	2,346,090	-	2,346,090
23 School Leadership	5,580,296	11,457	5,591,753	-	-	-	-	-	-	5,580,296	11,457	5,591,753
31 Guidance, Counseling & Evaluation	3,566,484	-	3,566,484	-	-	-	-	-	-	3,566,484	-	3,566,484
32 Social Work Services	128,102	36,644	164,746	-	-	-	-	-	-	128,102	36,644	164,746
33 Health Services	1,069,230	-	1,069,230	-	-	-	-	-	-	1,069,230	-	1,069,230
34 Student (Pupil) Transportation	2,290,571	-	2,290,571	-	-	-	-	-	-	2,290,571	-	2,290,571
35 Food Services	-	-	-	5,175,166	-	5,175,166	-	-	-	5,175,166	-	5,175,166
36 Cocurricular/Extracurricular Activities	2,324,829	39,755	2,364,584	-	-	-	-	-	-	2,324,829	39,755	2,364,584
41 General Administration	3,455,033	5,000	3,460,033	-	-	-	-	-	-	3,455,033	5,000	3,460,033
51 Plant Maintenance & Operations	8,838,347	-	8,838,347	-	-	-	-	-	-	8,838,347	-	8,838,347
52 Security & Monitoring Services	366,597	(1,900)	364,697	-	-	-	-	-	-	366,597	(1,900)	364,697
53 Data Processing Services	3,590,460	220	3,590,680	-	-	-	-	-	-	3,590,460	220	3,590,680
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 & Construction	-	-	-	-	-	-	-	-	-	-	-	-
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	127,078,747	82,395	127,161,142	5,175,166	-	5,175,166	32,609,319	-	32,609,319	164,863,232	82,395	164,945,627
Excess(Deficiency) of Revenues Over (Under)												
1100 Expenditures	2,879,633	(75,944)	2,803,689	(536,202)	-	(536,202)	95,238	-	95,238	2,438,669	(75,944)	2,362,725
8900 Other (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
1200 Net Change in Fund Balances	2,879,633	(75,944)	2,803,689	(536,202)	-	(536,202)	95,238	-	95,238	2,478,259	(75,944)	2,362,725
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	52,801,136	(75,944)	52,725,192	620,693	-	620,693	4,120,207	-	4,120,207	57,581,626	(75,944)	57,466,092

**Board Approved Budget Amendments  
5/22/2017**

<b>Item</b>	<b>Description</b>	<b>Account Number</b>	<b>Revenue</b>	<b>Expenditure</b>
1	Travel & Registration; Student	199-11-6412-00-999-11-108		(2,000.00)
	Contracted Services	199-52-6299-00-999-91-108		(500.00)
	Contracted Services	199-52-6299-00-999-99-108		(1,000.00)
	Travel & Registration; Student	199-36-6412-00-999-91-108		3,500.00
	Travel & Registration; Employee	199-23-6411-00-001-99-108		(1,555.00)
	Miscellaneous Contracted Services	199-52-6299-00-001-99-108		(400.00)
	Leases, Rentals & Charters	199-36-6269-00-001-99-108		1,955.00
	<i>Transfer between functions for Above-District budget</i>			
2	Travel & Registration; Employee	199-13-6411-00-109-11-000		(4,000.00)
	Travel & Registration; Student	199-11-6112-00-109-11-000		4,000.00
	<i>Transfer between functions for Cottonwood</i>			
3	Miscellaneous Operating Costs	199-13-6499-00-109-99-000		(400.00)
	General Supplies	199-11-6399-00-109-11-000		400.00
	<i>Transfer between functions for Cottonwood</i>			
4	Travel & Registration; Employee	199-13-6411-00-109-11-000		(2,382.00)
	General Supplies	199-11-6399-00-109-11-000		2,382.00
	<i>Transfer between functions for Cottonwood</i>			
5	Miscellaneous Operating Costs	199-41-6499-00-732-99-000		5,000.00
	<i>OCR &amp; Harassment Training - See note on memo page</i>			
6	Salaries for Professional Personnel	199-32-6119-00-999-99-000		17,000.00
	Salaries for Support Staff	199-32-6129-00-999-99-000		5,000.00
	Group Health & Life Insurance	199-32-6142-00-999-99-000		3,732.00
	Teacher Retirement/TRS Care	199-32-6146-00-999-99-000		10,912.00
	<i>Budget Increase for Student Services - See note on memo page</i>			
7	Miscellaneous Revenue	199-5749	220.00	
	General Supplies	199-53-6399-00-905-99-000		220.00
	<i>Sale of retired technology device</i>			
8	Miscellaneous Revenue	199-5749	5,581.00	
	General Supplies	199-11-6399-00-001-11-000		5,581.00
	<i>Student payments for E2020</i>			
9	Leases, Rentals & Charters	199-36-6269-00-043-99-000		2,300.00
	<i>Facility Rental fees for West Drama - See note on memo page</i>			
10	Leases; Rentals & Charters	199-36-6269-00-999-99-108		11,000.00
	Leases; Rentals & Charters	199-36-6269-00-999-91-108		5,000.00
	Travel & Registration; Employee	199-36-6411-00-999-99-108		6,000.00
	Travel & Registration; Student	199-36-6412-00-999-91-108		10,000.00
	<i>Above-District Funds - See note on memo page</i>			
11	Contracted Services	199-23-6299-00-042-99-000		(310.00)
	General Supplies	199-11-6399-00-042-11-000		310.00
	<i>Transfer between functions for East</i>			
12	Miscellaneous Revenue	199-5749	50.00	
	General Supplies	199-11-6399-00-001-11-000		50.00
	<i>Student payment for Credit by Exam</i>			
13	Miscellaneous Revenue	199-5749	600.00	
	General Supplies	199-11-6399-00-003-11-000		600.00
	<i>Student payments for E2020</i>			
14	Wages for Substitutes	199-11-6112-00-699-11-140		(10,997.00)
	Extra Duty Pay; Professional	199-23-6121-00-699-99-140		2,922.00
	Extra Duty Pay; Librarian	199-12-6118-00-699-99-140		2,675.00
	Extra Duty Pay; Professional	199-23-6118-00-699-99-140		5,400.00
	Wages for Substitutes	199-11-6112-00-699-11-141		(5,000.00)
	Transfer between functions for Summer School	199-23-6118-00-699-99-141		5,000.00
			<u>6,451.00</u>	<u>82,395.00</u>