

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

To: Dr. Jeff Turner
From: Kelly Penny
Subject: June Budget Amendments
Date: 06/23/2014

Attached are the 06/23/2014 Budget Amendments. Total operating revenue amendments are \$40,337 and operating expenditure amendments are \$40,337. \$857,723 is being amended for the expenditures for Lee Elementary solar panels, as previously approved by the Board of Trustees. This amendment will be a reduction in the Coca-Cola Fund Balance, which is included as part of the year-end Operating Fund Balance.

Fund	Fund Name	Revenues	Expenditures	Explanation
199	General Fund	\$40,337	\$40,337	Student payments for summer school; Employee payment for MacBook; Student payments for E2020; Donations from campus activity funds; Student payments for IB summer school; Donations for Superintendent's retirement celebration
197	Coca-Cola Fund		\$857,723	Solar Panels for Lee Elementary as previously approved by Board of Trustees
	TOTAL FOR ALL FUNDS	\$40,337	\$898,060	

cc: Barbara Sabedra, Sid Grant

COPPELL INDEPENDENT SCHOOL DISTRICT
Budget Amendments
June 23, 2014

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	92,857,751	40,337	92,898,088	3,548,825	-	3,548,825	20,540,610	-	20,540,610	116,947,186	40,337	116,987,523
5800 State Program Revenues	7,189,548	-	7,189,548	92,000	-	92,000	-	-	-	7,281,548	-	7,281,548
5900 Federal Program Revenues	-	-	-	760,480	-	760,480	384,204	-	384,204	1,144,684	-	1,144,684
5020 Total Revenues	100,047,299	40,337	100,087,636	4,401,305		4,401,305	20,924,814	-	20,924,814	125,373,418	40,337	125,413,755
EXPENDITURES												
11 Instruction	52,100,966	40,118	52,141,084						-	52,100,966	40,118	52,141,084
12 Instr. Resources & Media Services	1,183,262	(39)	1,183,223						-	1,183,262	(39)	1,183,223
13 Curriculum Dev. & Instr. Staff Dev.	500,571	(8,386)	492,185						-	500,571	(8,386)	492,185
21 Instructional Leadership	1,957,704	9,460	1,967,164						-	1,957,704	9,460	1,967,164
23 School Leadership	4,859,066	1,000	4,860,066						-	4,859,066	1,000	4,860,066
31 Guidance, Counseling & Evaluation	3,004,270	320	3,004,590						-	3,004,270	320	3,004,590
32 Social Work Services	500	-	500						-	500	-	500
33 Health Services	794,572	9	794,581						-	794,572	9	794,581
34 Student (Pupil) Transportation	1,698,307	86,000	1,784,307						-	1,698,307	86,000	1,784,307
35 Food Services	-	-	-	4,545,630		4,545,630			-	4,545,630	-	4,545,630
36 Cocurricular/Extracurricular Activities	2,054,576	230	2,054,806						-	2,054,576	230	2,054,806
41 General Administration	2,884,100	6,000	2,890,100						-	2,884,100	6,000	2,890,100
51 Plant Maintenance & Operations	8,006,812	(86,000)	7,920,812						-	8,006,812	(86,000)	7,920,812
52 Security & Monitoring Services	283,716	-	283,716						-	283,716	-	283,716
53 Data Processing Services	1,773,438	(8,375)	1,765,063						-	1,773,438	(8,375)	1,765,063
61 Community Services	188,590	-	188,590						-	188,590	-	188,590
71 Debt Service	-	-	-				21,233,727		21,233,727	21,233,727	-	21,233,727
81 Facilities Acquisition & Construcion	-	-	-						-	-	-	-
91 Contr. Instr. Serv. between Schools	18,433,335	-	18,433,335						-	18,433,335	-	18,433,335
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	421,971	-	421,971						-	421,971	-	421,971
6030 Total Expenditures	100,240,756	40,337	100,281,093	4,545,630		4,545,630	21,233,727	-	21,233,727	126,020,113	40,337	126,060,450
Excess(Deficiency) of Revenues Over (Under)												
1100 Expenditures	(193,457)	-	(193,457)	(144,325)	-	(144,325)	(308,913)	-	(308,913)	(646,695)	-	(646,695)
7900 Other Resources	16,214	-	16,214	-	-	-	-	-	-	16,214	-	16,214
8900 Other (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
1200 Net Change in Fund Balances	(177,243)	-	(177,243)	(144,325)	-	(144,325)	(308,913)	-	(308,913)	(630,481)	-	(630,481)
197-81 Facilities Acquisition & Construcion	-	857,723	(857,723)							-	857,723	(857,723)
3100 Unassigned Fund Balance - Sept 1 (Beginning)	42,325,078	-	42,325,078	1,043,190	-	1,043,190	3,074,815	-	3,074,815	46,443,083	-	46,443,083
3000 Budget Unassigned Fund Balance - Aug. 31	42,147,835	857,723	41,290,112	898,865	-	898,865	2,765,902	-	2,765,902	45,812,602	857,723	44,954,879

Budget Amendments 06/23/2014

Item	Description	Account Number	Revenue	Expenditure
1	General Supplies	199-11-6399.00-906-4-11		(86)
	Textbooks	199-11-6321.00-906-4-11		(107)
	Reading Materials & Library Books	199-21-6329.00-906-4-99		(1)
	General Supplies	199-21-6399.00-906-4-99		(8)
	Travel & Registration; Employee	199-21-6411.00-906-4-99		202
	<i>Transfer between functions for Dyslexia</i>			
2	Travel & Registration; Employee	199-21-6411.00-907-4-99		(1,431)
	General Supplies	199-11-6399.00-907-4-11		1,431
	<i>Transfer between functions for Curriculum; Science</i>			
3	Textbooks	199-11-6321.78-001-4-11		(1,000)
	Travel & Registration; Employee	199-23-6411.78-001-4-99		1,000
	<i>Transfer between functions for CHS IB Program</i>			
4	Contracted Services	199-11-6299.02-001-4-11		(530)
	Travel & Registration; Employee	199-13-6411.00-001-4-11		300
	Travel & Registration; Student	199-36-6412.02-001-4-99		230
	<i>Transfer between functions for CHS</i>			
5	Licensed Professional Services	199-13-6219.00-903-4-23		(7,000)
	Contracted Services	199-11-6299.00-903-4-23		7,000
	Travel & Registration; Employee	199-13-6411.00-903-4-23		(2,000)
	Contracted Services	199-11-6299.00-903-4-23		2,000
	Payments to Fiscal Agents of Shared Services Arrangements	199-93-6492.00-903-4-23		(8,375)
	Inventoried Items	199-21-6398.00-903-4-23		8,375
	<i>Transfer between functions for Intervention Services</i>			
6	Secondary Summer School Revenue	199-5735.01	24,900	
	Extra Duty Pay for Professional Personnel	199-11-6118.01-699-4-11		24,900
	<i>Student payments for Secondary Summer School</i>			
7	Miscellaneous Revenue	199-5749	1,323	
	Inventoried Items	199-21-6398.00-901-4-99		1,323
	<i>Employee payment for stolen MacBook</i>			
8	Miscellaneous Revenue	199-5749	2,025	
	Technology & Equipment over \$5k	199-11-6636.00-001-4-11		2,025
	<i>Student payments for E2020</i>			
9	Miscellaneous Revenue	199-5749.50	320	
	Extra Duty Pay for Professional Personnel	199-31-6118.50-001-4-99		320
	<i>Student payments for Proctoring</i>			
10	Gifts & Bequests	199-5744	113	
	Salaries for Subs	199-11-6112.00-043-4-11		113
	<i>Donation from CMS West Activity Fund</i>			
11	Summer School Tuition - IB Program	199-5735.78	2,550	
	Extra Duty Pay for Professional Personnel	199-11-6118.78-699-4-11		2,550
	<i>Student payments for IB Summer School program</i>			
12	Gifts & Bequests	199-5744	6,000	
	Rentals & Operating Leases	199-41-6269.00-750-4-99		6,000
	<i>Donations from SHW, Balfour Beatty, Law Offices of Robert E. Luna</i>			
13	Gifts & Bequests	199-5744	255	
	Salaries for Subs	199-11-6112.00-042-4-11		85
	Salaries for Subs	199-11-6112.00-043-4-11		85
	Salaries for Subs	199-11-6112.00-044-4-11		85
	<i>Donation from CMS West</i>			
14	General Supplies	199-12-6399.00-107-4-99		(39)
	Reading Materials & Library Books	199-13-6329.00-107-4-99		30
	General Supplies	199-33-6399.00-107-4-99		9
	<i>Transfer between functions for Lakeside</i>			

Item	Description	Account Number	Revenue	Expenditure
15	General Supplies	199-11-6399.00-902-4-21		-1284
	Extra Duty Pay for Professional Personnel	199-13-6118-00-902-4-21		284
	Travel & Registration; Employee	199-21-6411.00-902-4-21		1000
	<i>Transfer between functions for Advanced Academics/GT</i>			
16	Gifts & Bequests	199-5744	2,851	
	Extra Duty Pay for Professional Personnel	199-11-6118.00-108-4-24		2,838
	General Supplies	199-11-6399.00-108-4-11		13
	<i>Donation from Town Center Activity Funds</i>			
17	Capital Outlay	197-81-6624.00-112-4-99		857,723
	<i>Reduction in Fund Balance for funding of solar panels at Lee as previously approved by Board</i>			
18	Electricity Usage	199-51-6257.00-950-4-99		(86,000)
	Dallas County Transportation; To & From School only	199-34-6294.00-952-4-99		65,000
	Dallas County Transportation; To & From School only	199-34-6294.00-952.4-23		21,000
	<i>Transfer between functions to cover increase in transportation costs</i>			
			<hr/> 40,337	<hr/> 898,060