

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

To: Dr. Brad Hunt
From: Diana Sircar
Subject: 08/19/2024

Attached are the August 19th, 2024 Budget Amendments. Revenues total \$76,003 and Expenditures total \$1,786,964.

Fund	Fund Name	Revenues	Expenditures	Explanation
199	General Operating	\$1,003	\$(1,288,036)	Final Budget Amendment FY24
240/482	Child Nutrition	\$75,000	\$75,000	Final Budget for August
599	Debt Service	\$0	\$3,000,000	Defeasance – Paying for Bonds
	TOTAL	\$76,003	\$1,786,964	

**Budget Amendments
8/19/2024**

Item	Description	Account Number	Revenue	Expenditure
1	Transfer for Teacher Retirement/TRS Care	199-41-6411-00-732-99-755		(1,635)
	Transfer for Teacher Retirement/TRS Care	199-11-6146-00-999-11-755		1,635
	<i>Transfer between functions</i>			
2	Transfer for Other Debt Service Fees	599-71-6599-00-999-99-000		3,000,000
	<i>Increase in Budget for Dept Service</i>			
3	Transfer for All Budgets	199-12-6399-00-999-99-000		(20,000)
	Transfer for All Budgets	199-13-6119-00-999-99-000		(95,000)
	Transfer for All Budgets	199-13-6119-00-901-99-000		(50,000)
	Transfer for All Budgets	199-13-6119-00-003-99-000		(87,000)
	Transfer for All Budgets	199-21-6119-00-999-99-000		(36,000)
	Transfer for All Budgets	199-21-6119-00-901-99-000		(14,000)
	Transfer for All Budgets	199-23-6411-00-999-99-108		(2,000)
	Transfer for All Budgets	199-23-6499-00-999-99-000		(10,000)
	Transfer for All Budgets	199-23-6411-00-999-99-000		(7,000)
	Transfer for All Budgets	199-23-6399-00-999-99-000		(20,000)
	Transfer for All Budgets	199-23-6299-00-999-99-000		(10,000)
	Transfer for All Budgets	199-23-6299-00-999-99-108		(2,000)
	Transfer for All Budgets	199-23-6119-00-101-99-000		(20,000)
	Transfer for All Budgets	199-23-6142-00-044-99-000		(3,500)
	Transfer for All Budgets	199-23-6142-00-042-99-000		(3,500)
	Transfer for All Budgets	199-23-6129-00-001-99-000		(15,000)
	Transfer for All Budgets	199-23-6119-00-042-99-000		(5,000)
	Transfer for All Budgets	199-23-6119-00-113-99-000		(2,000)
	Transfer for All Budgets	199-13-6141-00-003-99-000		(1,069)
	Transfer for All Budgets	199-13-6142-00-003-99-000		(4,200)
	Transfer for All Budgets	199-13-6143-00-003-99-000		(257)
	Transfer for All Budgets	199-13-6146-00-003-99-000		(2,110)
	Transfer for All Budgets	199-13-6119-00-916-22-000		(55,000)
	Transfer for All Budgets	199-31-6119-00-999-23-000		(25,000)
	Transfer for All Budgets	199-32-6121-00-999-99-000		(3,000)
	Transfer for All Budgets	199-32-6142-00-999-99-000		(2,000)
	Transfer for All Budgets	199-33-6119-00-044-99-000		(20,000)
	Transfer for All Budgets	199-33-6118-00-999-99-000		(10,000)
	Transfer for All Budgets	199-34-6294-00-952-99-000		50,000
	Transfer for All Budgets	199-36-6119-00-001-91-000		(65,000)
	Transfer for All Budgets	199-36-6119-00-999-91-000		(25,000)
	Transfer for All Budgets	199-36-6146-00-999-91-000		(10,000)
	Transfer for All Budgets	199-41-6299-00-750-99-000		(50,000)
	Transfer for All Budgets	199-41-6412-00-750-99-000		(10,000)
	Transfer for All Budgets	199-41-6499-00-750-99-000		(30,000)
	Transfer for All Budgets	199-41-6399-00-733-99-175		(60,000)
	Transfer for All Budgets	199-41-6439-00-702-99-000		(25,850)
	Transfer for All Budgets	199-41-6299-00-732-99-175		(15,000)
	Transfer for All Budgets	199-41-6211-00-750-99-000		(35,000)
	Transfer for All Budgets	199-41-6398-00-750-99-000		(3,000)
	Transfer for All Budgets	199-51-6121-00-953-99-000		21,000
	Transfer for All Budgets	199-52-6129-00-952-99-000		(55,000)
	Transfer for All Budgets	199-52-6299-00-001-99-752		(11,586)
	Transfer for All Budgets	199-52-6299-00-002-26-752		(2,896)
	Transfer for All Budgets	199-52-6299-00-002-28-752		(2,896)
	Transfer for All Budgets	199-52-6299-00-003-99-752		(5,793)
	Transfer for All Budgets	199-52-6299-00-004-99-752		(5,793)
	Transfer for All Budgets	199-52-6299-00-042-99-752		(5,793)
	Transfer for All Budgets	199-52-6299-00-043-99-752		(20,000)
	Transfer for All Budgets	199-52-6299-00-044-99-752		(5,793)
	Transfer for All Budgets	199-52-6299-00-101-99-752		(60,000)
	Transfer for All Budgets	199-52-6299-00-103-99-752		(60,000)
	Transfer for All Budgets	199-52-6299-00-105-99-752		(60,000)
	Transfer for All Budgets	199-52-6299-00-107-99-752		(60,000)
	Transfer for All Budgets	199-52-6299-00-108-99-752		(60,000)
	Transfer for All Budgets	199-52-6299-00-109-99-752		(60,000)
	Transfer for All Budgets	199-52-6299-00-110-99-752		(30,000)
	Transfer for All Budgets	199-52-6299-00-111-99-752		(60,000)
	Transfer for All Budgets	199-52-6299-00-112-99-752		(30,000)
	Transfer for All Budgets	199-52-6299-00-113-99-752		(25,000)
	Transfer for All Budgets	199-52-6299-00-106-99-752		(60,000)
	Transfer for All Budgets	199-53-6121-00-905-99-000		(15,000)
	Transfer for All Budgets	199-53-6129-00-905-99-000		(60,000)
	Transfer for All Budgets	199-61-6121-00-952-99-000		75,000
	Transfer for All Budgets	199-91-6224-00-999-99-000		200,000
	Transfer for All Budgets	199-95-6223-00-999-99-000		(25,000)
	Revenue for All Budgets	199-00-5711-00-000-00-000	(200,000)	
	Revenue for All Budgets	199-00-5735-55-000-00-000	14,776	
	Revenue for All Budgets	199-00-5742-00-000-00-000	(150,000)	
	Revenue for All Budgets	199-00-5744-00-000-00-000	9,000	
	Revenue for All Budgets	199-00-5749-00-000-00-000	72,000	
	Revenue for All Budgets	199-00-5811-00-000-00-000	297,493	
	Revenue for All Budgets	199-00-5812-00-000-00-000	(112,266)	
	Revenue for All Budgets	199-00-5931-00-000-00-000	70,000	
	<i>Transfer between functions</i>			
4	Transfer for Food	482-35-6341-00-955-99-000		75,000
	Revenue for Food Service Revenue	482-00-5751-00-000-00-000	75,000	

76,003 1,786,964

Account Number	Revenue	Expenditure	
199-00-5711-00-000-00-000	(200,000)		
199-00-5735-55-000-00-000	14,776		
199-00-5742-00-000-00-000	(150,000)		
199-00-5744-00-000-00-000	9,000		
199-00-5749-00-000-00-000	72,000		
			(254,224)
199-00-5811-00-000-00-000	297,493		
199-00-5812-00-000-00-000	(112,266)		
			185,227
199-00-5931-00-000-00-000	70,000		
			70,000
199-11-6146-00-999-11-755		1,635	
			1,635
199-12-6399-00-999-99-000		(20,000)	
			(20,000)
199-13-6119-00-003-99-000		(87,000)	
199-13-6119-00-901-99-000		(50,000)	
199-13-6119-00-916-22-000		(55,000)	
199-13-6119-00-999-99-000		(95,000)	
199-13-6141-00-003-99-000		(1,069)	
199-13-6142-00-003-99-000		(4,200)	
199-13-6143-00-003-99-000		(257)	
199-13-6146-00-003-99-000		(2,110)	
			(294,636)
199-21-6119-00-901-99-000		(14,000)	
199-21-6119-00-999-99-000		(36,000)	
			(50,000)
199-23-6119-00-042-99-000		(5,000)	
199-23-6119-00-101-99-000		(20,000)	
199-23-6119-00-113-99-000		(2,000)	
199-23-6129-00-001-99-000		(15,000)	
199-23-6142-00-042-99-000		(3,500)	
199-23-6142-00-044-99-000		(3,500)	
199-23-6299-00-999-99-000		(10,000)	
199-23-6299-00-999-99-108		(2,000)	
199-23-6399-00-999-99-000		(20,000)	
199-23-6411-00-999-99-000		(7,000)	
199-23-6411-00-999-99-108		(2,000)	
199-23-6499-00-999-99-000		(10,000)	
			(100,000)
199-31-6119-00-999-23-000		(25,000)	
			(25,000)
199-32-6121-00-999-99-000		(3,000)	
199-32-6142-00-999-99-000		(2,000)	
			(5,000)
199-33-6118-00-999-99-000		(10,000)	

199-33-6119-00-044-99-000		(20,000)	
			(30,000)
199-34-6294-00-952-99-000		50,000	
			50,000
199-36-6119-00-001-91-000		(65,000)	
199-36-6119-00-999-91-000		(25,000)	
199-36-6146-00-999-91-000		(10,000)	
			(100,000)
199-41-6211-00-750-99-000		(35,000)	
199-41-6299-00-732-99-175		(15,000)	
199-41-6299-00-750-99-000		(50,000)	
199-41-6398-00-750-99-000		(3,000)	
199-41-6399-00-733-99-175		(60,000)	
199-41-6411-00-732-99-755		(1,635)	
199-41-6412-00-750-99-000		(10,000)	
199-41-6439-00-702-99-000		(25,850)	
199-41-6499-00-750-99-000		(30,000)	
			(230,485)
199-51-6121-00-953-99-000		21,000	
			21,000
199-52-6129-00-952-99-000		(55,000)	
199-52-6299-00-001-99-752		(11,586)	
199-52-6299-00-002-26-752		(2,896)	
199-52-6299-00-002-28-752		(2,896)	
199-52-6299-00-003-99-752		(5,793)	
199-52-6299-00-004-99-752		(5,793)	
199-52-6299-00-042-99-752		(5,793)	
199-52-6299-00-043-99-752		(20,000)	
199-52-6299-00-044-99-752		(5,793)	
199-52-6299-00-101-99-752		(60,000)	
199-52-6299-00-103-99-752		(60,000)	
199-52-6299-00-105-99-752		(60,000)	
199-52-6299-00-106-99-752		(60,000)	
199-52-6299-00-107-99-752		(60,000)	
199-52-6299-00-108-99-752		(60,000)	
199-52-6299-00-109-99-752		(60,000)	
199-52-6299-00-110-99-752		(30,000)	
199-52-6299-00-111-99-752		(60,000)	
199-52-6299-00-112-99-752		(30,000)	
199-52-6299-00-113-99-752		(25,000)	
			(680,550)
199-53-6121-00-905-99-000		(15,000)	
199-53-6129-00-905-99-000		(60,000)	
			(75,000)
199-61-6121-00-952-99-000		75,000	
			75,000
199-91-6224-00-999-99-000		200,000	

			200,000
199-95-6223-00-999-99-000		(25,000)	
			(25,000)
482-00-5751-00-000-00-000	75,000		
			75,000
482-35-6341-00-955-99-000		75,000	
			75,000
599-71-6599-00-999-99-000		3,000,000	
			3,000,000

COPPELL INDEPENDENT SCHOOL DISTRICT
Budget Amendments
August 19, 2024

DATA CONTROL CODE	GENERAL FUND (Fund 199)			FOOD SERVICE FUNDS (Funds 240 & 482)			DEBT SERVICE FUND (599)			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	139,450,900	(254,224)	139,196,676	4,818,081	75,000	4,893,081	42,520,022	-	42,520,022	186,789,003	(179,224)	186,609,779
5800 State Program Revenues	14,216,470	185,227	14,401,697	163,112	-	163,112	2,267,835	-	2,267,835	16,647,417	185,227	16,832,644
5900 Federal Program Revenues	1,356,000	70,000	1,426,000	978,619	-	978,619	376,964	-	376,964	2,711,583	70,000	2,781,583
5020 Total Revenues	155,023,370	1,003	155,024,373	5,959,812	75,000	6,034,812	45,164,821	-	45,164,821	206,148,003	76,003	206,224,006
7900 Other Resources	1,000,000	-	-	-	-	-	-	-	-	1,000,000	-	1,000,000
EXPENDITURES												
11 Instruction	89,680,145	1,635	89,681,780	-	-	-	-	-	-	89,680,145	1,635	89,681,780
12 Instr. Resources & Media Services	1,769,997	(20,000)	1,749,997	-	-	-	-	-	-	1,769,997	(20,000)	1,749,997
13 Curriculum Dev. & Instr. Staff Dev.	3,535,767	(294,636)	3,241,131	-	-	-	-	-	-	3,535,767	(294,636)	3,241,131
21 Instructional Leadership	2,895,950	(50,000)	2,845,950	-	-	-	-	-	-	2,895,950	(50,000)	2,845,950
23 School Leadership	6,907,918	(100,000)	6,807,918	-	-	-	-	-	-	6,907,918	(100,000)	6,807,918
31 Guidance, Counseling & Evaluation	5,997,534	(25,000)	5,972,534	-	-	-	-	-	-	5,997,534	(25,000)	5,972,534
32 Social Work Services	298,755	(5,000)	293,755	-	-	-	-	-	-	298,755	(5,000)	293,755
33 Health Services	1,642,808	(30,000)	1,612,808	-	-	-	-	-	-	1,642,808	(30,000)	1,612,808
34 Student (Pupil) Transportation	5,637,500	50,000	5,687,500	-	-	-	-	-	-	5,637,500	50,000	5,687,500
35 Food Services	-	-	-	6,702,100	75,000	6,777,100	-	-	-	6,702,100	75,000	6,777,100
36 Cocurricular/Extracurricular Activities	2,970,604	(100,000)	2,870,604	-	-	-	-	-	-	2,970,604	(100,000)	2,870,604
41 General Administration	4,613,310	(230,485)	4,382,825	-	-	-	-	-	-	4,613,310	(230,485)	4,382,825
51 Plant Maintenance & Operations	10,695,610	21,000	10,716,610	-	-	-	-	-	-	10,695,610	21,000	10,716,610
52 Security & Monitoring Services	1,851,748	(680,550)	1,171,198	-	-	-	-	-	-	1,851,748	(680,550)	1,171,198
53 Data Processing Services	4,334,737	(75,000)	4,259,737	-	-	-	-	-	-	4,334,737	(75,000)	4,259,737
61 Community Services	305,945	75,000	380,945	-	-	-	-	-	-	305,945	75,000	380,945
71 Debt Service	129,000	-	129,000	2,051	-	2,051	44,531,164	3,000,000	47,531,164	44,662,215	3,000,000	47,662,215
81 Facilities Acquisition & Construcion	-	-	-	-	-	-	-	-	-	-	-	-
91 Contr. Instr. Serv. between Schools	22,500,000	200,000	22,700,000	-	-	-	-	-	-	22,500,000	200,000	22,700,000
93 Pmts. To Fiscal Agent/Member Districts	-	-	-	-	-	-	-	-	-	-	-	-
95 Pmts. To Juvenile Justice Alternative Cntr.	35,000	(25,000)	10,000	-	-	-	-	-	-	35,000	(25,000)	10,000
99 Other Governmental Charges	610,860	-	610,860	-	-	-	-	-	-	610,860	-	610,860
6030 Total Expenditures	166,413,188	(1,288,036)	165,125,152	6,704,151	75,000	6,779,151	44,531,164	3,000,000	47,531,164	217,648,503	1,786,964	219,435,467
8900 Other (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess(Deficiency) of Revenues Over (Under)												
1100 Expenditures	(11,389,818)	1,289,039	(10,100,779)	(744,339)	-	(744,339)	633,657	(3,000,000)	(2,366,343)	(11,500,500)	(1,710,961)	(13,211,461)
7900 Other Sources	1,000,000	-	-	-	-	-	-	-	-	1,000,000	-	-
8900 Other (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
1200 Net Change in Fund Balances	(10,389,818)	1,289,039	(9,100,779)	(744,339)	-	(744,339)	633,657	(3,000,000)	(2,366,343)	(10,500,500)	(1,710,961)	(13,211,461)
3100 Unassigned Fund Bal - Sept 1, 2023 (Beg.)	62,173,306	-	62,173,306	1,864,305	-	1,864,305	13,113,203	-	13,113,203	77,150,814	-	77,150,814
3000 Budget Unassigned Fund Balance - Aug. 31	51,783,488	1,289,039	53,072,527	1,119,966	-	1,119,966	13,746,860	(3,000,000)	10,746,860	66,650,314	(1,710,961)	63,939,353