

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

To: Dr. Brad Hunt
From: Diana Sircar
Subject: 05/18/20

Attached are the May 18, 2020 Budget Amendments. Revenues total \$719,124 and expenditures total \$719,124.

| Fund | Fund Name | Revenues | Expenditures | Explanation |
|-------------|----------------------|-----------------|---------------------|---|
| 199 | General Fund | \$709,077 | \$709,077 | Payment from Dallas County Junior College for dual-credit teacher; TRS/TRS Care On-Behalf Budget allocation; Sale of Retired Technology Devices |
| 240 | Child Nutrition Fund | \$10,047 | \$10,047 | TRS/TRS Care On-Behalf Budget allocation |
| | TOTAL | \$719,124 | \$719,124 | |

Notes:

Amendment #6 – Miscellaneous revenue from sale of retired devices is being repurposed for the Technology Assessment approved by the Board in April. (\$144,055)

Amendment #8 – TRS on Behalf Increased expenditures are offset by an increase in revenues (Fund 199 = \$563,022m Fund 240 = \$10,047)

COPPELL INDEPENDENT SCHOOL DISTRICT
Budget Amendments
May 18, 2020

| 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 | 142,118,287 | 2,000 | 142,120,287 | 4,398,313 | - | 4,398,313 | 34,505,475 | - | 34,505,475 | 181,022,075 | 2,000 | 181,024,075 |
| 5800 State Program Revenues | 9,176,495 | 563,022 | 9,739,517 | 187,616 | 10,047 | 197,663 | 244,971 | - | 244,971 | 9,609,082 | 573,069 | 10,182,151 |
| 5900 Federal Program Revenues | 700,000 | - | 700,000 | 607,745 | - | 607,745 | 374,966 | - | 374,966 | 1,682,711 | - | 1,682,711 |
| 5020 Total Revenues | 151,994,782 | 565,022 | 152,559,804 | 5,193,674 | 10,047 | 5,203,721 | 35,125,412 | - | 35,125,412 | 192,313,868 | 575,069 | 192,888,937 |
| 7900 Other Resources | - | 144,055 | 144,055 | - | - | - | - | - | - | - | 144,055 | 144,055 |
| EXPENDITURES | | | | | | | | | | | | |
| 11 Instruction | 73,400,115 | 438,819 | 73,838,934 | - | - | - | - | - | - | 73,400,115 | 438,819 | 73,838,934 |
| 12 Instr. Resources & Media Services | 1,721,308 | 8,569 | 1,729,877 | - | - | - | - | - | - | 1,721,308 | 8,569 | 1,729,877 |
| 13 Curriculum Dev. & Instr. Staff Dev. | 3,082,016 | (3,482) | 3,078,534 | - | - | - | - | - | - | 3,082,016 | (3,482) | 3,078,534 |
| 21 Instructional Leadership | 2,537,704 | 5,092 | 2,542,796 | - | - | - | - | - | - | 2,537,704 | 5,092 | 2,542,796 |
| 23 School Leadership | 6,686,619 | 26,994 | 6,713,613 | - | - | - | - | - | - | 6,686,619 | 26,994 | 6,713,613 |
| 31 Guidance, Counseling & Evaluation | 4,587,963 | 69,142 | 4,657,105 | - | - | - | - | - | - | 4,587,963 | 69,142 | 4,657,105 |
| 32 Social Work Services | 354,716 | - | 354,716 | - | - | - | - | - | - | 354,716 | - | 354,716 |
| 33 Health Services | 1,454,297 | 7,948 | 1,462,245 | - | - | - | - | - | - | 1,454,297 | 7,948 | 1,462,245 |
| 34 Student (Pupil) Transportation | 4,742,000 | - | 4,742,000 | - | - | - | - | - | - | 4,742,000 | - | 4,742,000 |
| 35 Food Services | - | - | - | 5,205,517 | 10,047 | 5,215,564 | - | - | - | 5,205,517 | 10,047 | 5,215,564 |
| 36 Cocurricular/Extracurricular Activities | 2,562,797 | (19,101) | 2,543,696 | - | - | - | - | - | - | 2,562,797 | (19,101) | 2,543,696 |
| 41 General Administration | 3,557,297 | 19,327 | 3,576,624 | - | - | - | - | - | - | 3,557,297 | 19,327 | 3,576,624 |
| 51 Plant Maintenance & Operations | 10,488,861 | 13,838 | 10,502,699 | - | - | - | - | - | - | 10,488,861 | 13,838 | 10,502,699 |
| 52 Security & Monitoring Services | 715,336 | 1,223 | 716,559 | - | - | - | - | - | - | 715,336 | 1,223 | 716,559 |
| 53 Data Processing Services | 3,894,532 | 176,263 | 4,070,795 | - | - | - | - | - | - | 3,894,532 | 176,263 | 4,070,795 |
| 61 Community Services | 180,763 | 2,585 | 183,348 | - | - | - | - | - | - | 180,763 | 2,585 | 183,348 |
| 71 Debt Service | - | - | - | - | - | - | 36,728,669 | - | 36,728,669 | 36,728,669 | - | 36,728,669 |
| 81 Facilities Acquisition & Construction | - | - | - | - | - | - | - | - | - | - | - | - |
| 91 Contr. Instr. Serv. between Schools | 33,831,345 | - | 33,831,345 | - | - | - | - | - | - | 33,831,345 | - | 33,831,345 |
| 93 Pmts. To Fiscal Agent/Member Districts | 60,000 | (38,140) | 21,860 | - | - | - | - | - | - | 60,000 | (38,140) | 21,860 |
| 95 Pmts. To Juvenile Justice Alternative Cntr. | 35,000 | - | 35,000 | - | - | - | - | - | - | 35,000 | - | 35,000 |
| 99 Other Governmental Charges | 567,162 | - | 567,162 | - | - | - | - | - | - | 567,162 | - | 567,162 |
| 6030 Total Expenditures | 154,459,831 | 709,077 | 155,168,908 | 5,205,517 | 10,047 | 5,215,564 | 36,728,669 | - | 36,728,669 | 196,394,017 | 719,124 | 197,113,141 |
| 8900 Other (Uses) | - | - | - | - | - | - | - | - | - | - | - | - |
| Excess(Deficiency) of Revenues Over (Under) | | | | | | | | | | | | |
| 1100 Expenditures | (2,465,049) | (144,055) | (2,609,104) | (11,843) | - | (11,843) | (1,603,257) | - | (1,603,257) | (4,080,149) | (144,055) | (4,224,204) |
| 7900 Other Sources | - | 144,055 | 144,055 | - | - | - | - | - | - | - | 144,055 | 144,055 |
| 8900 Other (Uses) | - | - | - | - | - | - | - | - | - | (23,682,882) | - | - |
| 1200 Net Change in Fund Balances | (2,465,049) | - | (2,465,049) | (11,843) | - | (11,843) | (1,603,257) | - | (1,603,257) | (27,763,031) | - | (4,080,149) |
| 3100 Unassigned Fund Bal - Sept 1, 2019 (Beg.) | 66,816,502 | - | 66,816,502 | 969,833 | - | 969,833 | 11,425,574 | - | 11,425,574 | 79,211,909 | - | 79,211,909 |
| 3000 Budget Unassigned Fund Balance - Aug. 31 | 64,351,453 | - | 64,351,453 | 957,990 | - | 957,990 | 9,822,317 | - | 9,822,317 | 75,131,760 | - | 75,131,760 |

Budget Amendments

5/18/2020

| Item | Description | Account Number | Revenue | Expenditure |
|------|--|---------------------------|---------|-------------|
| 1 | Salaries for Subs | 199-11-6112-00-112-11-000 | | (688) |
| | Salaries for Subs | 199-12-6112-00-112-99-000 | | 688 |
| | Salaries for Subs | 199-11-6112-00-112-11-000 | | (253) |
| | Extra Duty/OT for Non-Exempt Employees | 199-11-6121-00-112-11-000 | | 253 |
| | <i>Transfer between functions for Lee Elementary</i> | | | |
| 2 | Salaries for Subs | 199-11-6112-00-101-11-000 | | (125) |
| | Salaries for Subs | 199-33-6112-00-101-99-000 | | 125 |
| | <i>Transfer between functions for Pinkerton Elementary</i> | | | |
| 3 | Extra Duty Pay for Professional Personnel | 199-11-6118-00-001-24-000 | | (3,850) |
| | Utilities/Telecom | 199-51-6256-CV-001-24-000 | | 3,850 |
| | PT/Temporary Employee; Non-Exempt | 199-11-6128-00-103-24-000 | | (3,000) |
| | Utilities/Telecom | 199-51-6256-CV-103-24-000 | | 3,000 |
| | PT/Temporary Employee; Non-Exempt | 199-11-6128-00-106-24-000 | | (5,000) |
| | Utilities/Telecom | 199-51-6256-CV-106-24-000 | | 5,000 |
| | <i>Transfer between functions for State Comp Ed Funds</i> | | | |
| 4 | Consulting | 199-13-6291-00-901-99-000 | | (5,000) |
| | Contracted Services | 199-13-6299-00-901-99-000 | | (1,979) |
| | Licensed Professional Services | 199-21-6219-00-901-99-000 | | (5,000) |
| | Contracted Services | 199-21-6299-00-901-99-000 | | (5,000) |
| | Inventoried Items | 199-21-6398-00-901-99-000 | | (500) |
| | Miscellaneous Operating Costs | 199-21-6499-00-901-99-000 | | (3,000) |
| | General Supplies | 199-53-6399-00-901-99-000 | | 20,479 |
| | <i>Transfer between functions for Curriculum</i> | | | |
| 5 | Payments; Fiscal Agents SSA | 199-93-6492-00-903-23-000 | | (38,140) |
| | Extra Duty Pay for Professional Personnel | 199-11-6118-00-699-23-000 | | 38,140 |
| | <i>Transfer between function/locations for Sp Ed Summer School</i> | | | |
| 6 | Sale of Real & Personal Property | 199-00-7912 | 144,055 | |
| | Consulting | 199-53-6291-00-905-99-000 | | 144,055 |
| | <i>Sale of retired technology devices</i> | | | |
| 7 | Travel & Registration; Employee | 199-23-6411-00-109-99-000 | | (300) |
| | Travel & Registration; Employee | 199-13-6411-00-109-99-000 | | 300 |
| | <i>Transfer between functions for Cottonwood</i> | | | |
| 8 | TRS/TRS Care On-Behalf Payment | 199-00-5831 | 563,022 | |
| | TRS/TRS Care On-Behalf Payment | 240-00-5831 | 10,047 | |
| | TRS/TRS Care On-Behalf Payment | 199-11-6144-00-999-99-000 | | 377,603 |
| | TRS/TRS Care On-Behalf Payment | 199-12-6144-00-999-99-000 | | 7,881 |
| | TRS/TRS Care On-Behalf Payment | 199-13-6144-00-999-99-000 | | 3,197 |
| | TRS/TRS Care On-Behalf Payment | 199-21-6144-00-999-99-000 | | 18,592 |
| | TRS/TRS Care On-Behalf Payment | 199-23-6144-00-999-99-000 | | 29,631 |
| | TRS/TRS Care On-Behalf Payment | 199-31-6144-00-999-99-000 | | 69,142 |
| | TRS/TRS Care On-Behalf Payment | 199-33-6144-00-999-99-000 | | 7,823 |
| | TRS/TRS Care On-Behalf Payment | 240-35-6144-00-955-99-000 | | 10,047 |
| | TRS/TRS Care On-Behalf Payment | 199-36-6144-00-999-99-000 | | 11,981 |
| | TRS/TRS Care On-Behalf Payment | 199-41-6144-00-999-99-000 | | 19,327 |
| | TRS/TRS Care On-Behalf Payment | 199-51-6144-00-999-99-000 | | 1,988 |
| | TRS/TRS Care On-Behalf Payment | 199-52-6144-00-999-99-000 | | 1,543 |
| | TRS/TRS Care On-Behalf Payment | 199-53-6144-00-999-99-000 | | 11,729 |

| | | | | |
|-----------|---|---------------------------|---------|----------|
| | TRS/TRS Care On-Behalf Payment | 199-61-6144-00-999-99-000 | | 2,585 |
| | <i>TRS/TRS Care On-Behalf Budget allocations</i> | | | |
| 9 | Rentals & Operating Leases | 199-23-6269-00-001-99-108 | | (17) |
| | Travel & Registration; Employee | 199-23-6411-00-001-99-108 | | (2,320) |
| | Rentals & Operating Leases | 199-36-6269-00-001-99-108 | | (8,000) |
| | Travel & Registration; Employee | 199-36-6411-00-001-22-108 | | (1,370) |
| | Travel & Registration; Student | 199-36-6412-00-001-99-108 | | (11,970) |
| | Travel & Registration; Non-Employee | 199-36-6419-00-001-99-108 | | (840) |
| | Contracted Services | 199-52-6299-00-001-99-108 | | (320) |
| | Salaries for Subs | 199-11-6112-00-001-22-000 | | (161) |
| | Rentals & Operating Leases | 199-11-6269-00-003-11-000 | | (3,600) |
| | Travel & Registration; Student | 199-11-6412-00-003-11-000 | | (2,216) |
| | Travel & Registration; Employee | 199-11-6411-00-003-11-000 | | (2,518) |
| | Travel & Registration; Student | 199-36-6412-00-003-22-108 | | (3,800) |
| | General Supplies | 199-11-6399-00-003-11-000 | | (2,766) |
| | Travel & Registration; Employee | 199-36-6411-00-003-22-108 | | (100) |
| | Rentals & Operating Leases | 199-36-6269-00-001-99-102 | | (1,500) |
| | Rentals & Operating Leases | 199-36-6269-00-001-99-107 | | (428) |
| | Travel & Registration; Student | 199-36-6412-00-001-99-164 | | (500) |
| | Travel & Registration; Student | 199-36-6412-00-001-99-107 | | (500) |
| | Travel & Registration; Student | 199-36-6412-00-001-99-102 | | (183) |
| | Travel & Registration; Student | 199-36-6412-00-001-91-105 | | (1,165) |
| | Travel & Registration; Student | 199-36-6412-00-001-91-104 | | (10) |
| | Travel & Registration; Employee | 199-36-6411-00-001-91-105 | | (654) |
| | General Supplies | 199-36-6399-00-001-99-107 | | (62) |
| | Miscellaneous Operating Costs | 199-11-6499-00-999-11-000 | | 45,000 |
| | <i>Transfer between functions for graduation expenses</i> | | | |
| 10 | Miscellaneous Revenue | 199-00-5749 | 2,000 | |
| | Employee Allowances | 199-11-6139-00-999-11-000 | | 2,000 |
| | <i>Dual Credit Stipend for G. Beyer</i> | | | |
| | | | 719,124 | 719,124 |