



To: CISD Board of Trustees
From: Diana Sircar
Date: August 24, 2020
cc: Dr. Brad Hunt

Re: Final Amended Budget (General Fund)

Each year at the August Board meeting, the Final Amended Budget is presented for the Board's approval. The purpose of the final amended budget is to project required funds to cover expenditures at the fund/function level. Should the district exceed its budget in any function, it would result in an audit finding. The net impact of all of the amendments presented is a neutral impact on the budget.

The first amendment is a transfer of revenue and expenditures out of General Operating Fund to Fund 266 (Elementary and Secondary School Emergency Relief Fund). This is the method that TEA decided to provide the federal funds to school district. The district has applied for reimbursement for expenses incurred due to Covid-19.

The state has also issued Personal Protective Equipment to the district. We are required to recognize the revenue and expenditures for this allotment within the General Operating Fund.

TRS On-behalf revenues and expenditures need to be adjusted to account for the August entries. The remaining entries adjust for employee salaries that were transferred between departments, for salary accruals for the days worked in August and for functional changes for covid-19 supplies.

The district will recognize revenue above the budgeted amount from the Available School Fund.

The attached entries make the necessary fund/functional category adjustments to cover the projected expenditure amounts so the District does not exceed a fund/functional category and receive an audit finding. Please note the budget amendments are adjusting accounts that the Business Office manages. This ensures that the funds are not expended for any other purpose except to cover year end accruals expenditures (TRS On-Behalf, payroll accruals, etc.), and August expenditures. Functions 11, 13, 31, 32, 41, 51, and 53 are being increased as submitted, to ensure we have adequate funds at these function levels.

Recommendation: The Board of Trustees adopt the final amended budget as presented.

COPPELL INDEPENDENT SCHOOL DISTRICT
Budget Amendments
August 24, 2020 - FINAL AMENDED BUDGET

DATA CONTROL CODE	GENERAL FUND (Funds 199 & 266)			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	142,129,182	-	142,129,182	4,398,313	-	4,398,313	34,505,475	-	34,505,475	181,032,970	-	181,032,970
5800 State Program Revenues	9,739,517	1,200,486	10,940,003	197,663	-	197,663	244,971	-	244,971	10,182,151	1,200,486	11,382,637
5900 Federal Program Revenues	700,000	231,503	931,503	607,745	-	607,745	374,966	-	374,966	1,682,711	231,503	1,914,214
5020 Total Revenues	152,568,699	1,431,989	154,000,688	5,203,721	-	5,203,721	35,125,412	-	35,125,412	192,897,832	1,431,989	194,329,821
7900 Other Resources	223,664	17,854	241,518	-	12,800	12,800	10,210,009	-	10,210,009	10,433,673	30,654	10,464,327
EXPENDITURES												
11 Instruction	73,966,051	1,199,843	75,165,894	-	-	-	-	-	-	73,966,051	1,199,843	75,165,894
12 Instr. Resources & Media Services	1,729,710	7,550	1,737,260	-	-	-	-	-	-	1,729,710	7,550	1,737,260
13 Curriculum Dev. & Instr. Staff Dev.	3,105,778	38,200	3,143,978	-	-	-	-	-	-	3,105,778	38,200	3,143,978
21 Instructional Leadership	2,508,515	11,200	2,519,715	-	-	-	-	-	-	2,508,515	11,200	2,519,715
23 School Leadership	6,762,932	30,000	6,792,932	-	-	-	-	-	-	6,762,932	30,000	6,792,932
31 Guidance, Counseling & Evaluation	4,630,982	(101,800)	4,529,182	-	-	-	-	-	-	4,630,982	(101,800)	4,529,182
32 Social Work Services	353,216	(104,800)	248,416	-	-	-	-	-	-	353,216	(104,800)	248,416
33 Health Services	1,537,340	6,500	1,543,840	-	-	-	-	-	-	1,537,340	6,500	1,543,840
34 Student (Pupil) Transportation	4,742,000	-	4,742,000	-	-	-	-	-	-	4,742,000	-	4,742,000
35 Food Services	-	-	-	5,215,564	12,800	5,228,364	-	-	-	5,215,564	12,800	5,228,364
36 Cocurricular/Extracurricular Activities	2,394,361	6,700	2,401,061	-	-	-	-	-	-	2,394,361	6,700	2,401,061
41 General Administration	3,577,759	155,500	3,733,259	-	-	-	-	-	-	3,577,759	155,500	3,733,259
51 Plant Maintenance & Operations	10,502,699	54,010	10,556,709	-	-	-	-	-	-	10,502,699	54,010	10,556,709
52 Security & Monitoring Services	736,559	85,440	821,999	-	-	-	-	-	-	736,559	85,440	821,999
53 Data Processing Services	4,070,795	61,000	4,131,795	-	-	-	-	-	-	4,070,795	61,000	4,131,795
61 Community Services	183,348	500	183,848	-	-	-	-	-	-	183,348	500	183,848
71 Debt Service	-	-	-	-	-	-	36,894,621	-	36,894,621	36,894,621	-	36,894,621
81 Facilities Acquisition & Construcion	-	-	-	-	-	-	-	-	-	-	-	-
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	21,860	-	21,860	-	-	-	-	-	-	21,860	-	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	155,257,412	1,449,843	156,707,255	5,215,564	12,800	5,228,364	36,894,621	-	36,894,621	197,367,597	1,462,643	198,830,240
8900 Other (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess(Deficiency) of Revenues Over (Under)												
1100 Expenditures	(2,688,713)	(17,854)	(2,706,567)	(11,843)	(12,800)	(24,643)	(1,769,209)	-	(1,769,209)	(4,469,765)	(30,654)	(4,500,419)
7900 Other Sources	223,664	17,854	241,518	-	12,800	12,800	10,210,009	-	10,210,009	30,654	-	10,464,327
8900 Other (Uses)	-	-	-	-	-	-	(10,040,024)	-	(10,040,024)	(23,682,882)	-	(10,040,024)
1200 Net Change in Fund Balances	(2,465,049)	-	(2,465,049)	(11,843)	-	(11,843)	(1,599,224)	-	(1,599,224)	(28,152,647)	-	(4,076,116)
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	9,826,350	-	9,826,350	75,135,793	-	75,135,793

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

To: Dr. Brad Hunt
From: Diana Sircar
Subject: 08/24/2020

Attached are the August 24, 2020 Budget Amendments. Revenues total \$1,462,643 and expenditures total \$1,462,643.

Fund	Fund Name	Revenues	Expenditures	Explanation
199/266	General Fund	\$1,449,843	\$1,449,843	Foundation School Entitlement, TRS/TRS Care On-behalf, State PPE Allotment, Auction Proceeds, Per Capita Apportionment <i>Detailed information provided on the summary letter</i>
240	Child Nutrition	\$12,800	\$12,800	Auction Proceeds
	TOTAL	\$1,462,643	\$1,462,643	

Budget Amendments
08/24/2020 - FINAL AMENDED BUDGET

Item	Description	Account Number	Revenue	Expenditure
1	Foundation School Program Entitlement	199-00-5812-00-000-00-000-	(231,503)	
	Salaries for Professional Personnel	199-13-6119-00-999-99-000-		(216,363)
	Social Security/Medicare	199-13-6141-00-999-99-000-		(3,014)
	Group Health & Life Insurance	199-13-6142-00-999-99-000-		(9,822)
	Workers Compensation	199-13-6143-00-999-99-000-		(680)
	Teacher Retirement/TRS Care	199-13-6146-00-999-99-000-		(1,624)
	Federal Revenue Distributed by TEA; ESSER	266-00-5929-00-000-00-000-	231,503	
	Salaries for Professional Personnel	266-13-6119-00-999-99-000-26600		216,363
	Social Security/Medicare	266-13-6141-00-999-99-000-26600		3,014
	Group Health & Life Insurance	266-13-6142-00-999-99-000-26600		9,822
	Workers Compensation	266-13-6143-00-999-99-000-26600		680
	Teacher Retirement/TRS Care	266-13-6146-00-999-99-000-26600		1,624
	<i>Federally Funded ESSER Grant</i>			
2	TRS/TRS Care - On-Behalf	199-00-5831	468,450	
	TRS/TRS Care - On-Behalf	199-11-6144-00-999-99-000		335,000
	TRS/TRS Care - On-Behalf	199-12-6144-00-999-99-000		7,550
	TRS/TRS Care - On-Behalf	199-13-6144-00-999-99-000		13,200
	TRS/TRS Care - On-Behalf	199-21-6144-00-999-99-000		11,200
	TRS/TRS Care - On-Behalf	199-23-6144-00-999-99-000		30,000
	TRS/TRS Care - On-Behalf	199-31-6144-00-999-99-000		23,200
	TRS/TRS Care - On-Behalf	199-32-6144-00-999-99-000		1,200
	TRS/TRS Care - On-Behalf	199-33-6144-00-999-99-000		6,500
	TRS/TRS Care - On-Behalf	199-36-6144-00-999-99-000		6,700
	TRS/TRS Care - On-Behalf	199-41-6144-00-999-99-000		13,000
	TRS/TRS Care - On-Behalf	199-51-6144-00-999-99-000		8,400
	TRS/TRS Care - On-Behalf	199-52-6144-00-999-99-000		1,000
	TRS/TRS Care - On-Behalf	199-53-6144-00-999-99-000		11,000
	TRS/TRS Care - On-Behalf	199-61-6144-00-999-99-000		500
	<i>Final Amended Budget</i>			
3	Salaries for Professional Personnel	199-31-6119-00-999-23-000		(125,000)
	Salaries for Professional Personnel	199-32-6119-00-999-99-000		(106,000)
	General Supplies; COVID	199-52-6399-CV-999-99-000		50,000
	Salaries for Professional Personnel	199-41-6119-00-733-99-000		106,000
	Contracted Services	199-41-6299-00-750-99-000		36,500
	Contracted Services	199-51-6299-00-951-99-000		13,500
	General Supplies; COVID	199-11-6399-CV-999-11-000		25,000
	<i>Final Amended Budget</i>			
4	State PPE Allotment	199-00-5829-00-000-00-000	74,283	
	General Supplies; PPE	199-11-6399-CV-999-11-000		39,843
	General Supplies; PPE	199-52-6399-CV-999-99-000		34,440
	<i>State Funded PPE Allotment</i>			
5	Sale of Real & Personal Property	199-00-7912	17,854	
	General Supplies	199-51-6399-00-953-99-000		17,854
	Sale of Real & Personal Property	240-00-7912	12,800	
	Food	240-35-6341-00-00955-99-000		12,800
6	Per Capita Apportionment	199-00-5811	889,256	
	Salaries for Professional Personnel	199-11-6119-00-999-11-000		800,000
	Salaries for Professional Personnel	199-13-6119-00-999-99-000		25,000
	Salaries for Professional Personnel	199-53-6119-00-999-99-000		50,000

Salaries for Professional Personnel
Final Amended Budget

199-51-6119-00-952-99-000

14,256

1,462,643

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