

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

To: Mr. Brad Hunt
From: Diana Sircar & Kelly Penny
Subject: April 23, 2018 Budget Amendments
Date: 04/23/2018

Attached are the April 23, 2018 Budget Amendments. Revenues total \$21,764 and expenditures total \$22,324.

Fund	Fund Name	Revenues	Expenditures	Explanation
199	General Fund	\$21,764	\$22,324	Sale of retired technology devices, Student payments for E2020, Donation from PTO
599	Debt Service	\$24,393,271	\$24,232,181	Bond refunding – see note below
	TOTAL FOR ALL FUNDS	\$24,415,035	\$24,254,505	

Notes:

Amendment #3 for \$560 is required to increase the Lead Nurse’s function 33 budget to cover cost to maintain an increased number of AED devices. This amendment is a decrease in the general operating fund.

Amendment #16 for Debt Service relates to the recent bond refunding and is an increase in the Debt Service fund balance of \$161,090.

COPPELL INDEPENDENT SCHOOL DISTRICT
AMENDED BUDGET
 April 23, 2018

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	126,982,895	3,115	126,986,010	4,254,600	-	4,254,600	33,018,616	-	33,018,616	164,256,111	3,115	164,259,226
5800 State Program Revenues	9,950,768	-	9,950,768	100,900	-	100,900	269,205	-	269,205	10,320,873	-	10,320,873
5900 Federal Program Revenues	400,000	-	400,000	539,250	-	539,250	372,167	-	372,167	1,311,417	-	1,311,417
5020 Total Revenues	137,333,663	3,115	137,336,778	4,894,750	-	4,894,750	33,659,988	-	33,659,988	175,888,401	3,115	175,891,516
7900 Other Resources	104,223	18,649	122,872	-	-	-	-	24,393,271	24,393,271	104,223	24,411,920	24,516,143
EXPENDITURES												
11 Instruction	61,148,352	13,097	61,161,449	-	-	-	-	-	-	61,148,352	13,097	61,161,449
12 Instr. Resources & Media Services	1,508,106	(975)	1,507,131	-	-	-	-	-	-	1,508,106	(975)	1,507,131
13 Curriculum Dev. & Instr. Staff Dev.	2,561,729	6,912	2,568,641	-	-	-	-	-	-	2,561,729	6,912	2,568,641
21 Instructional Leadership	2,352,614	(4,575)	2,348,039	-	-	-	-	-	-	2,352,614	(4,575)	2,348,039
23 School Leadership	5,990,704	12,305	6,003,009	-	-	-	-	-	-	5,990,704	12,305	6,003,009
31 Guidance, Counseling & Evaluation	3,826,629	-	3,826,629	-	-	-	-	-	-	3,826,629	-	3,826,629
32 Social Work Services	215,181	-	215,181	-	-	-	-	-	-	215,181	-	215,181
33 Health Services	1,132,972	560	1,133,532	-	-	-	-	-	-	1,132,972	560	1,133,532
34 Student (Pupil) Transportation	2,940,571	-	2,940,571	-	-	-	-	-	-	2,940,571	-	2,940,571
35 Food Services	-	-	-	5,783,521	-	5,783,521	-	-	-	5,783,521	-	5,783,521
36 Cocurricular/Extracurricular Activities	2,499,653	(5,000)	2,494,653	-	-	-	-	-	-	2,499,653	(5,000)	2,494,653
41 General Administration	3,776,307	-	3,776,307	-	-	-	-	-	-	3,776,307	-	3,776,307
51 Plant Maintenance & Operations	9,342,577	-	9,342,577	-	-	-	-	-	-	9,342,577	-	9,342,577
52 Security & Monitoring Services	388,010	-	388,010	-	-	-	-	-	-	388,010	-	388,010
53 Data Processing Services	3,458,586	-	3,458,586	-	-	-	-	-	-	3,458,586	-	3,458,586
61 Community Services	183,057	-	183,057	-	-	-	-	-	-	183,057	-	183,057
71 Debt Service	-	-	-	-	-	-	34,151,772	(5,260,334)	28,891,438	34,151,772	(5,260,334)	28,891,438
81 Facilities Acquisition & Construction	-	-	-	-	-	-	-	-	-	-	-	-
91 Contr. Instr. Serv. between Schools	37,054,389	-	37,054,389	-	-	-	-	-	-	37,054,389	-	37,054,389
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	553,043	-	553,043	-	-	-	-	-	-	553,043	-	553,043
6030 Total Expenditures	139,027,480	22,324	139,049,804	5,783,521	-	5,783,521	34,151,772	(5,260,334)	28,891,438	178,962,773	(5,238,010)	173,724,763
8900 Other (Uses)	-	-	-	-	-	-	-	(29,492,515)	(29,492,515)	-	(29,492,515)	(29,492,515)
Excess(Deficiency) of Revenues Over (Under)	(1,693,817)	(19,209)	(1,713,026)	(888,771)	-	(888,771)	(491,784)	5,260,334	4,768,550	(3,074,372)	5,241,125	2,166,753
1100 Expenditures	104,223	18,649	122,872	-	-	-	-	24,393,271	24,393,271	104,223	24,411,920	24,516,143
7900 Other Sources	-	-	-	-	-	-	-	(29,492,515)	(29,492,515)	-	(29,492,515)	(29,492,515)
8900 Other (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
1200 Net Change in Fund Balances	(1,589,594)	(560)	(1,590,154)	(888,771)	-	(888,771)	(491,784)	161,090	(330,694)	(2,970,149)	160,530	(2,809,619)
3100 Unassigned Fund Bal - Sept 1, 2017 (Beg.)	55,193,542		55,193,542	1,156,895		1,156,895	8,431,573		8,431,573	64,782,010		64,782,010
3000 Budget Unassigned Fund Balance - Aug. 31	53,603,948	(560)	53,603,388	268,124	-	268,124	7,939,789	161,090	8,100,879	61,811,861	160,530	61,972,391

**AMENDED BUDGET
4/23/2018**

Item			
1	Travel & Registration; Employee	199-13-6411-00-907-99-000	(2,000)
	Travel & Registration; Employee	199-21-6411-00-907-99-000	2,000
	<i>Transfer between functions for Curriculum; Science</i>		
2	Salaries for Subs	199-11-6112-00-910-11-000	(680)
	Travel & Registration; Employee	199-23-6411-00-910-99-000	680
	<i>Transfer between functions for Elementary Curriculum</i>		
3	Contracted Services	199-33-6299-00-913-99-000	560
	<i>Increase the Lead Nurse's budget - See note on memo page</i>		
4	Inventoried Items	199-11-6398-00-043-11-000	(3,500)
	Travel & Registration; Employee	199-23-6411-00-043-99-000	3,500
	<i>Transfer between functions for CMS West</i>		
5	General Supplies	199-11-6399-00-043-11-000	(2,500)
	General Supplies	199-23-6399-00-043-99-000	2,500
	<i>Transfer between functions for CMS West</i>		
6	Contracted Services	199-12-6299-00-110-99-000	(850)
	General Supplies	199-11-6399-00-110-11-000	850
	<i>Transfer between functions for Valley Ranch</i>		
7	Miscellaneous Operating Costs	199-12-6499-00-110-99-000	(125)
	General Supplies	199-11-6399-00-110-11-000	125
	<i>Transfer between functions for Valley Ranch</i>		
8	Sale of Real and Personal Property	199-00-7912	18,649.00
	Inventoried Items	199-11-6398-00-905-11-000	18,649
	<i>Sale of retired technology devices</i>		
9	Miscellaneous Revenue	199-00-5749	450.00
	General Supplies	199-11-6399-00-001-11-000	450
	<i>Student payments for E20J20</i>		
10	Gifts & Bequests	199-00-5744	2,665.00
	Contracted Maintenance & Repair	199-11-6249-00-103-11-000	2,665
	<i>Donation from Austin Elementary PTO</i>		
11	Education Service Center Services	199-13-6239-00-914-99-000	(2,625)
	Travel & Registration; Employee	199-11-6411-00-914-11-000	2,500
	Travel & Registration; Employee	199-21-6411-00-914-99-000	125
	<i>Transfer between functions for Staff Development</i>		
12	General Supplies	199-21-6399-00-901-99-000	(6,700)
	Salaries for Subs	199-11-6112-00-901-11-000	6,700
	<i>Transfer between functions for Curriculum</i>		
13	Education Service Center Services	199-13-6239-00-914-99-000	(625)
	Travel & Registration; Employee	199-23-6411-00-001-99-000	125
	Travel & Registration; Employee	199-23-6411-00-111-99-000	125
	Travel & Registration; Employee	199-23-6411-00-109-99-000	250
	Travel & Registration; Employee	199-23-6411-00-107-99-000	125
	<i>Transfer between functions for Staff Development</i>		

Item

14	General Supplies	199-11-6399-00-911-11-000		(8,662)
	Salaries for Subs	199-11-6112-00-911-11-000		(3,500)
	Reading Materials & Library Books	199-13-6329-00-911-99-000		12,162
	<i>Transfer between functions for Language Arts & Reading</i>			
15	Travel & Registration; Employee	199-36-6269-00-999-99-108		(5,000)
	Travel & Registration; Employee	199-23-6411-00-999-99-108		5,000
	<i>Transfer between functions for above-district travel</i>			
16	Issuance of Bonds	599-00-7911-00-000-00-000	22,465,000.00	
	Premium/Discount on Issuance of Bonds	599-00-7916-00-000-00-000	1,928,271.00	
	Other Uses	599-00-8949-00-000-00-000		29,492,515
	Interest on Bonds	599-71-6521-00-999-99-000		(5,260,334)
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			24,415,035.00	24,254,505