

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

To: Mr. Brad Hunt
From: Diana Sircar & Kelly Penny
Subject: May 21, 2018 Budget Amendments
Date: 05/21/2018

Attached are the May 21, 2018 Budget Amendments. Revenues total \$25,206 and expenditures total \$1,020,080.

Fund	Fund Name	Revenues	Expenditures	Explanation
199	General Fund	\$25,206	\$1,020,080	Donations from Oregon Research Institute, TASBO, Student Activity Funds and Durham Transportation; Student payments for E2020 and transcripts; Sale of surplus technology devices
	TOTAL FOR ALL FUNDS	\$25,206	\$1,020,080*	

***The expenditure amendment for transportation was discussed in detail at the May 14th Special Board Meeting. The proposed amendment is for \$994,874 and is a reduction in the Operating Fund balance. This amendment is contingent upon separate agenda item approval.**

COPPELL INDEPENDENT SCHOOL DISTRICT
AMENDED BUDGET
May 21, 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	126,986,010	6,500	126,992,510	4,254,600	-	4,254,600	33,018,616	-	33,018,616	164,259,226	6,500	164,265,726
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	137,336,778	6,500	137,343,278	4,894,750	-	4,894,750	33,659,988	-	33,659,988	175,891,516	6,500	175,898,016
7900 Other Resources	122,872	18,706	141,578	-	-	-	24,393,271	-	24,393,271	24,516,143	18,706	24,534,849
EXPENDITURES												
11 Instruction	61,161,449	41,992	61,203,441	-	-	-	-	-	-	61,161,449	41,992	61,203,441
12 Instr. Resources & Media Services	1,507,131	4,600	1,511,731	-	-	-	-	-	-	1,507,131	4,600	1,511,731
13 Curriculum Dev. & Instr. Staff Dev.	2,568,641	(308)	2,568,333	-	-	-	-	-	-	2,568,641	(308)	2,568,333
21 Instructional Leadership	2,348,039	(4,511)	2,343,528	-	-	-	-	-	-	2,348,039	(4,511)	2,343,528
23 School Leadership	6,003,009	3,241	6,006,250	-	-	-	-	-	-	6,003,009	3,241	6,006,250
31 Guidance, Counseling & Evaluation	3,826,629	5,210	3,831,839	-	-	-	-	-	-	3,826,629	5,210	3,831,839
32 Social Work Services	215,181	-	215,181	-	-	-	-	-	-	215,181	-	215,181
33 Health Services	1,133,532	(600)	1,132,932	-	-	-	-	-	-	1,133,532	(600)	1,132,932
34 Student (Pupil) Transportation	2,940,571	994,874	3,935,445	-	-	-	-	-	-	2,940,571	994,874	3,935,445
35 Food Services	-	-	-	5,783,521	-	5,783,521	-	-	-	5,783,521	-	5,783,521
36 Cocurricular/Extracurricular Activities	2,494,653	(1,873)	2,492,780	-	-	-	-	-	-	2,494,653	(1,873)	2,492,780
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	-	-	-	-	-	-	28,891,438	-	28,891,438	28,891,438	-	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	(22,545)	37,455	-	-	-	-	-	-	60,000	(22,545)	37,455
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	139,049,804	1,020,080	140,069,884	5,783,521	-	5,783,521	28,891,438	-	28,891,438	173,724,763	1,020,080	174,744,843
8900 Other (Uses)	-	-	-	-	-	-	(29,492,515)	-	(29,492,515)	(29,492,515)	-	(29,492,515)
Excess(Deficiency) of Revenues Over (Under)												
1100 Expenditures	(1,713,026)	(1,013,580)	(2,726,606)	(888,771)	-	(888,771)	4,768,550	-	4,768,550	2,166,753	(1,013,580)	1,153,173
7900 Other Sources	122,872	18,706	141,578	-	-	-	24,393,271	-	24,393,271	24,516,143	18,706	24,534,849
8900 Other (Uses)	-	-	-	-	-	-	(29,492,515)	-	(29,492,515)	(29,492,515)	-	(29,492,515)
1200 Net Change in Fund Balances	(1,590,154)	(994,874)	(2,585,028)	(888,771)	-	(888,771)	(330,694)	-	(330,694)	(2,809,619)	(994,874)	(3,804,493)
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	53,603,388	(994,874)	52,608,514	268,124	-	268,124	8,100,879	-	8,100,879	61,972,391	(994,874)	60,977,517

**AMENDED BUDGET
5/21/2018**

Item			
1	Salaries for Subs	199-33-6112-00-043-99-000	(400)
	Travel & Registration; Employee	199-33-6411-00-043-99-000	(200)
	General Supplies	199-11-6399-00-043-11-000	(1,000)
	Travel & Registration; Employee	199-12-6411-00-043-99-000	1,600
	<i>Transfer between functions for CMS West</i>		
2	Travel & Registration; Student	199-36-6412-00-001-99-108	(2,141)
	Rentals & Operating Leases	199-23-6269-00-001-99-108	45
	Travel & Registration; Employee	199-23-6411-00-001-99-108	2,096
	<i>Transfer between functions for CHS</i>		
3	Travel & Registration; Employee	199-11-6411-00-001-11-000	(20,500)
	Travel & Registration; Employee	199-13-6411-00-001-11-000	20,500
	<i>Transfer between functions for CHS</i>		
4	General Supplies	199-11-6399-00-001-11-102	(268)
	Rentals & Operating Leases	199-36-6269-00-001-99-102	168
	Travel & Registration; Student	199-36-6412-00-001-99-102	100
	<i>Transfer between functions for CHS</i>		
5	Miscellaneous Operating Costs	199-11-6499-00-042-11-000	(1,100)
	General Supplies	199-23-6399-00-042-99-000	1,100
	<i>Transfer between functions for CMS East</i>		
6	Contracted Services	199-13-6299-00-903-23-000	(18,000)
	Payments to Fiscal Agents of SSA	199-93-6492-00-903-23-000	(22,545)
	Extra Duty Pay; Support Staff	199-11-6121-00-699-23-000	16,800
	Extra Duty Pay; Professional Personnel	199-11-6118-00-699-23-000	22,045
	Legal Services	199-21-6211-00-903-99-000	1,200
	Wages for Temp/PT Employment	199-31-6128-00-699-23-000	500
	Travel & Registration; Employee	199-11-6411-00-903-23-000	(4,700)
	Travel & Registration; Employee	199-13-6411-00-903-23-000	4,700
	Travel & Registration; Employee	199-21-6411-00-903-23-000	(4,700)
	Travel & Registration; Employee	199-31-6411-00-903-23-000	4,700
	<i>Transfer between functions for Intervention Services</i>		
7	Dues	199-21-6495-00-919-99-000	(240)
	Travel & Registration; Employee	199-21-6411-00-919-99-000	(641)
	General Supplies	199-21-6399-00-919-99-000	(130)
	Extra Duty Pay; Professional Personnel	199-13-6118-00-919-99-000	(800)
	General Supplies	199-11-6399-00-919-11-000	1,811
	<i>Transfer between functions for Fine Arts/PE</i>		
8	Dues	199-13-6495-00-916-22-000	(85)
	Travel & Registration; Employee	199-13-6411-00-916-22-000	(7,508)
	Salaries for Subs	199-13-6112-00-916-22-000	(115)
	General Supplies	199-11-6399-00-916-22-000	7,708
	<i>Transfer between functions for Career & Technology</i>		
9	Gifts & Bequests	199-00-5744	2,000
	Extra Duty Pay; Professional Personnel	199-11-6118-00-915-25-000	2,000
	<i>Donation from Oregon Research Institute</i>		

Item				
10	Gifts & Bequests	199-00-5744	3,000	
	Reading Materials & Library Books	199-12-6329-00-912-99-000		3,000
	<i>Donation from TASBO on behalf of Kelly Penny</i>			
11	Gifts & Bequests	199-00-5744	190	
	Salaries for Subs	199-11-6112-00-001-11-000		190
	<i>Donation from CHS Student Activity Fund</i>			
12	Gifts & Bequests	199-00-5744	1,000	
	Contracted Services	199-13-6299-00-913-99-155		1,000
	<i>Donation from Durham Transportation for convocation t-shirts</i>			
13	Miscellaneous Revenue	199-00-5749	300	
	General Supplies	199-11-6399-00-003-11-000		150
	General Supplies	199-11-6399-00-001-11-000		150
	<i>Student payments for E2020</i>			
14	Miscellaneous Revenue	199-00-5749-50	10	
	General Supplies	199-31-6399-00-001-99-000		10
	<i>Student payment for transcript</i>			
15	Sale of Real & Personal Property	199-00-7912	18,706	
	Inventoried Items	199-11-6398-00-905-11-000		18,706
	<i>Sale of surplus technology items</i>			
16	Student Transportation	199-34-6294-00-952-99-000		994,874
	<i>Sid Grant will present a separate memo for additional information</i>			
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			25,206	1,020,080