

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

To: Mr. Brad Hunt
From: Diana Sircar & Kelly Penny
Subject: June 25, 2018 Budget Amendments
Date: 06/25/2018

Attached are the June 25, 2018 Budget Amendments. Revenues total \$17,050 and expenditures total \$174,225.

Fund	Fund Name	Revenues	Expenditures	Explanation
199	General Fund	\$17,050	\$17,050	E-Rate Revenue, Mentoring stipends, Student payments for E2020, Donation from National Math & Science
599	Debt Service Fund		\$157,175	*See note below
	TOTAL FOR ALL FUNDS	\$17,050	\$174,225	

Notes:

Amendment #8 is the final amendment related to the 2007 Bond refunding. This amendment covers the issuance cost related to the refunding. The Revenue (sources) to off-set this expenditure was recognized in the April Budget Amendments.

COPPELL INDEPENDENT SCHOOL DISTRICT
AMENDED BUDGET
 June 25, 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	126,992,510	17,050	127,009,560	4,254,600	-	4,254,600	33,018,616	-	33,018,616	164,265,726	17,050	164,282,776
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	137,343,278	17,050	137,360,328	4,894,750	-	4,894,750	33,659,988	-	33,659,988	175,898,016	17,050	175,915,066
7900 Other Resources	141,578	-	141,578	-	-	-	24,393,271	-	24,393,271	24,534,849	-	24,534,849
EXPENDITURES												
11 Instruction	61,203,441	3,395	61,206,836	-	-	-	-	-	-	61,203,441	3,395	61,206,836
12 Instr. Resources & Media Services	1,511,731	-	1,511,731	-	-	-	-	-	-	1,511,731	-	1,511,731
13 Curriculum Dev. & Instr. Staff Dev.	2,568,333	(29,609)	2,538,724	-	-	-	-	-	-	2,568,333	(29,609)	2,538,724
21 Instructional Leadership	2,343,528	1,789	2,345,317	-	-	-	-	-	-	2,343,528	1,789	2,345,317
23 School Leadership	6,006,250	27,790	6,034,040	-	-	-	-	-	-	6,006,250	27,790	6,034,040
31 Guidance, Counseling & Evaluation	3,831,839	(2,773)	3,829,066	-	-	-	-	-	-	3,831,839	(2,773)	3,829,066
32 Social Work Services	215,181	-	215,181	-	-	-	-	-	-	215,181	-	215,181
33 Health Services	1,132,932	4,758	1,137,690	-	-	-	-	-	-	1,132,932	4,758	1,137,690
34 Student (Pupil) Transportation	3,935,445	-	3,935,445	-	-	-	-	-	-	3,935,445	-	3,935,445
35 Food Services	-	-	-	5,783,521	-	5,783,521	-	-	-	5,783,521	-	5,783,521
36 Cocurricular/Extracurricular Activities	2,492,780	(1,500)	2,491,280	-	-	-	-	-	-	2,492,780	(1,500)	2,491,280
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	13,200	3,471,786	-	-	-	-	-	-	3,458,586	13,200	3,471,786
61 Community Services	183,057	-	183,057	-	-	-	-	-	-	183,057	-	183,057
71 Debt Service	-	-	-	-	-	-	28,891,438	157,175	29,048,613	28,891,438	157,175	29,048,613
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	37,455	-	37,455	-	-	-	-	-	-	37,455	-	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	140,069,884	17,050	140,086,934	5,783,521	-	5,783,521	28,891,438	157,175	29,048,613	174,744,843	174,225	174,919,068
8900 Other (Uses)	-	-	-	-	-	-	(29,492,515)	-	(29,492,515)	(29,492,515)	-	(29,492,515)
Excess(Deficiency) of Revenues Over (Under)												
1100 Expenditures	(2,726,606)	-	(2,726,606)	(888,771)	-	(888,771)	4,768,550	(157,175)	4,611,375	1,153,173	(157,175)	995,998
7900 Other Sources	141,578	-	141,578	-	-	-	24,393,271	-	24,393,271	24,534,849	-	24,534,849
8900 Other (Uses)	-	-	-	-	-	-	(29,492,515)	-	(29,492,515)	(29,492,515)	-	(29,492,515)
1200 Net Change in Fund Balances	(2,585,028)	-	(2,585,028)	(888,771)	-	(888,771)	(330,694)	(157,175)	(487,869)	(3,804,493)	(157,175)	(3,961,668)
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	52,608,514	-	52,608,514	268,124	-	268,124	8,100,879	(157,175)	7,943,704	60,977,517	(157,175)	60,820,342

**AMENDED BUDGET
6/25/2018**

Item			
1	Travel & Registration; Employee	199-23-6411-00-002-28-000	(1,000)
	General Supplies	199-11-6399-00-002-28-000	1,000
	Miscellaneous Operating Costs	199-23-6499-00-002-28-000	(400)
	General Supplies	199-11-6399-00-002-28-000	400
	Travel & Registration; Employee	199-13-6411-00-002-28-000	(2,000)
	General Supplies	199-11-6399-00-002-28-000	2,000
	Miscellaneous Operating Costs	199-13-6499-00-002-28-000	(1,000)
	General Supplies	199-11-6399-00-002-28-000	1,000
	General Supplies	199-13-6399-00-002-26-000	(600)
	General Supplies	199-11-6399-00-002-26-000	600
	Miscellaneous Operating Costs	199-13-6499-00-002-26-000	(500)
	General Supplies	199-11-6399-00-002-26-000	500
	General Supplies	199-13-6399-00-002-26-000	(50)
	General Supplies	199-33-6399-00-002-26-000	50
	<i>Transfer between functions for Victory Place</i>		
2	Rentals & Operating Leases	199-36-6269-00-001-99-106	(1,500)
	Salaries for Support Personnel	199-11-6129-00-001-11-106	1,500
	<i>Transfer between functions for CHS</i>		
3	Travel & Registration; Employee	199-11-6411-00-906-99-000	(500)
	General Supplies	199-21-6399-00-906-99-000	500
	<i>Transfer between functions for 504/Dyslexia/Transition</i>		
4	Education Service Center Services	199-21-6239-00-909-32-000	(550)
	Reading Materials & Library Books	199-21-6329-00-909-32-000	(200)
	Travel & Registration; Employee	199-21-6411-00-909-32-000	(350)
	Dues	199-21-6495-00-909-32-000	(200)
	Miscellaneous Operating Costs	199-21-6499-00-909-32-000	(36)
	Contracted Services	199-11-6299-00-909-32-000	(20)
	General Supplies	199-11-6399-00-909-32-000	1,356
	<i>Transfer between functions for Pre-K</i>		
5	Miscellaneous Operating Costs	199-13-6499-00-919-99-161	(119)
	General Supplies	199-11-6399-00-919-11-161	119
	<i>Transfer between functions for Fine Arts/PE</i>		
6	Licensed Professional Services	199-31-6219-00-903-23-000	(1,000)
	Legal Fees	199-21-6211-00-903-99-000	1,000
	<i>Transfer between functions for Intervention Services</i>		
7	Travel & Registration; Employee	199-13-6411-00-901-99-000	(25,000)
	General Supplies	199-11-6399-00-901-11-000	25,000
	<i>Transfer between functions for Curriculum</i>		
8	Other Debt Service Fees	599-71-6599-00-999-99-000	157,175
	<i>Fees related to refunding. See explanation on memo page</i>		
9	Miscellaneous Revenue	199-00-5749-42	13,200
	Contracted Maintenance & Repairs	199-53-6249-00-905-99-000	13,200
	<i>USAC Payment for E-Rate</i>		
10	Miscellaneous Revenue	199-00-5749	600
	Salaries for Professional Personnel	199-31-6119-00-001-99-000	300
	Salaries for Professional Personnel	199-11-6119-00-001-11-000	300
	<i>Mentoring stipends from Education Service Center Region 10</i>		

Item				
11	Miscellaneous Revenue	199-00-5749	1,050	
	General Supplies	199-11-6399-00-001-11-000		1,050
	<i>Student payments for E2020</i>			
12	Miscellaneous Revenue	199-00-5744	700	
	Salaries for Subs	199-11-6112-00-001-11-000		700
	<i>Donation from National Math & Science</i>			
13	Contracted Services	199-11-6299-00-004-11-000		(1,500)
	Contracted Services	199-13-6299-00-004-99-000		1,500
	<i>Transfer between functions for CHS9</i>			
14	General Supplies	199-31-6399-00-109-99-000		(66)
	Miscellaneous Operating Costs	199-13-6499-00-109-99-000		(255)
	Travel; & Registration; Employee	199-23-6411-00-109-99-000		321
	Salaries for Subs	199-11-6112-00-109-11-000		(226)
	Salaries for Subs; Non-Exempt	199-33-6122-00-109-99-000		95
	General Supplies	199-33-6399-00-109-99-000		131
	<i>Transfer between functions for Cottonwood</i>			
15	Extra Duty Pay; Professional Personnel	199-11-6118-00-699-24-140		(17,000)
	Extra Duty Pay; Professional Personnel	199-23-6118-00-699-99-140		9,000
	Wages; Subs for Support Staff	199-23-6121-00-699-99-140		3,000
	Wages; Subs for Support Staff	199-33-6121-00-699-99-140		4,500
	Miscellaneous Operating Costs	199-23-6499-00-699-99-140		500
	<i>Transfer between functions for Elementary Summer School</i>			
16	Miscellaneous Operating Costs	199-31-6499-00-110-99-000		(7)
	General Supplies	199-11-6399-00-110-11-000		7
	<i>Transfer between functions for Valley Ranch</i>			
17	General Supplies	199-33-6399-00-110-99-000		(18)
	General Supplies	199-11-6399-00-110-11-000		18
	<i>Transfer between functions for Valley Ranch</i>			
18	Salaries for Subs	199-11-6112-00-914-11-000		(125)
	Travel & Registration; Employee	199-21-6411-00-914-99-000		125
	<i>Transfer between function for Staff Development</i>			
19	Travel & Registration; Employee	199-13-6411-00-907-99-000		(1,500)
	Travel & Registration; Employee	199-21-6411-00-907-99-000		1,500
	<i>Transfer between functions; Curriculum; Science</i>			
20	Miscellaneous Operating Costs	199-13-6499-00-919-99-161		(85)
	Salaries for Subs	199-11-6112-00-919-11-000		85
	<i>Transfer between functions for Fine Arts/PE</i>			
21	Extra Duty Pay for Professional Personnel	199-11-6118-00-699-24-141		(18,000)
	Extra Duty Pay for Support Staff	199-23-6121-00-699-99-141		3,500
	Extra Duty Pay for Professional Personnel	199-23-6118-00-699-99-141		13,500
	Miscellaneous Operating Costs	199-23-6499-00-699-99-141		1,000
	<i>Transfer between functions for Secondary Summer School</i>			
22	Miscellaneous Revenue	199-00-5749	1,500	
	General Supplies	199-11-6399-00-003-11-000		1,500
	<i>Student Payments for E2020</i>			
23	Rentals & Operating Leases	199-23-6269-00-003-99-000		(150)
	Contracted Services	199-23-6299-00-003-99-000		(190)
	General Supplies	199-23-6399-00-003-99-000		(159)
	Travel & Registration; Employee	199-23-6411-00-003-99-000		(290)

Item

Dues	199-23-6495-00-003-99-000	(535)
Miscellaneous Operating Expenses	199-23-6499-00-003-99-000	(307)
Dues	199-31-6495-00-003-99-000	(91)
Travel & Registration; Employee	199-31-6411-00-003-99-000	(805)
Testing Materials	199-31-6339-00-003-99-000	(1,104)
General Supplies	199-11-6399-00-003-11-000	3,631
<i>Transfer between functions for NTH</i>		
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		17,050
		174,225