

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

To: Dr. Brad Hunt
From: Diana Sircar
Subject: 07/27/20

Attached are the July 27, 2020 Budget Amendments. Revenues total \$10,298,513 and expenditures total \$10,294,480.

Fund	Fund Name	Revenues	Expenditures	Explanation
199	General Fund	\$88,504	\$88,504	Sale of retired technology devices; Dual Credit stipend payment from DCCCD; CHS E2020 payments; Payment from App Garden for Sub Uplift charges
599	Debt Service Fund	\$10,210,009	\$10,205,976	Bond Refunding-see note below
	TOTAL	\$10,298,513	\$10,294,480	

Note: Amendment #4 relates to the bond refunding and results in an increase of \$4,033 to the Debt Service fund balance.

COPPELL INDEPENDENT SCHOOL DISTRICT
Budget Amendments
July 27, 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	142,120,287	8,895	142,129,182	4,398,313	-	4,398,313	34,505,475	-	34,505,475	181,024,075	8,895	181,032,970
5800 State Program Revenues	9,739,517	-	9,739,517	197,663	-	197,663	244,971	-	244,971	10,182,151	-	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	152,559,804	8,895	152,568,699	5,203,721	-	5,203,721	35,125,412	-	35,125,412	192,888,937	8,895	192,897,832
7900 Other Resources	144,055	79,609	223,664	-	-	-	-	10,210,009	10,210,009	144,055	10,289,618	10,433,673
EXPENDITURES												
11 Instruction	73,838,934	47,059	73,885,993	-	-	-	-	-	-	73,838,934	47,059	73,885,993
12 Instr. Resources & Media Services	1,729,877	(167)	1,729,710	-	-	-	-	-	-	1,729,877	(167)	1,729,710
13 Curriculum Dev. & Instr. Staff Dev.	3,078,534	27,544	3,106,078	-	-	-	-	-	-	3,078,534	27,544	3,106,078
21 Instructional Leadership	2,542,796	(11,339)	2,531,457	-	-	-	-	-	-	2,542,796	(11,339)	2,531,457
23 School Leadership	6,713,613	46,268	6,759,881	-	-	-	-	-	-	6,713,613	46,268	6,759,881
31 Guidance, Counseling & Evaluation	4,657,105	(12,180)	4,644,925	-	-	-	-	-	-	4,657,105	(12,180)	4,644,925
32 Social Work Services	354,716	-	354,716	-	-	-	-	-	-	354,716	-	354,716
33 Health Services	1,462,245	(47)	1,462,198	-	-	-	-	-	-	1,462,245	(47)	1,462,198
34 Student (Pupil) Transportation	4,742,000	-	4,742,000	-	-	-	-	-	-	4,742,000	-	4,742,000
35 Food Services	-	-	-	5,215,564	-	5,215,564	-	-	-	5,215,564	-	5,215,564
36 Cocurricular/Extracurricular Activities	2,543,696	(9,769)	2,533,927	-	-	-	-	-	-	2,543,696	(9,769)	2,533,927
41 General Administration	3,576,624	1,135	3,577,759	-	-	-	-	-	-	3,576,624	1,135	3,577,759
51 Plant Maintenance & Operations	10,502,699	-	10,502,699	-	-	-	-	-	-	10,502,699	-	10,502,699
52 Security & Monitoring Services	716,559	-	716,559	-	-	-	-	-	-	716,559	-	716,559
53 Data Processing Services	4,070,795	-	4,070,795	-	-	-	-	-	-	4,070,795	-	4,070,795
61 Community Services	183,348	-	183,348	-	-	-	-	-	-	183,348	-	183,348
71 Debt Service	-	-	-	-	-	-	36,728,669	165,952	36,894,621	36,728,669	165,952	36,894,621
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	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	155,168,908	88,504	155,257,412	5,215,564	-	5,215,564	36,728,669	165,952	36,894,621	197,113,141	254,456	197,367,597
8900 Other (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
Excess(Deficiency) of Revenues Over (Under)												
1100 Expenditures	(2,465,049)	(79,609)	(2,688,713)	(11,843)	-	(11,843)	(1,603,257)	(165,952)	(1,769,209)	(4,224,204)	(245,561)	(4,469,765)
7900 Other Sources	-	79,609	223,664	-	-	-	-	10,210,009	10,210,009	-	10,289,618	10,433,673
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)	(1,603,257)	4,033	(1,599,224)	(27,907,086)	10,044,057	(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	9,822,317	4,033	9,826,350	75,131,760	4,033	75,135,793

Budget Amendments

7/27/2020

Item	Description	Account Number	Revenue	Expenditure
1	Dues	199-11-6495-00-001-99-102		(11)
	General Supplies	199-36-6399-00-001-99-102		11
	<i>Transfer between functions for CHS</i>			
2	Sale of Real & Personal Property	199-00-7912	79,609	
	General Supplies	199-11-6399-CV-999-11-000		79,609
	<i>Sale of Retired Technology Devices</i>			
3	General Supplies	199-36-6399-00-001-99-106		(955)
	General Supplies	199-36-6399-00-001-99-107		(501)
	General Supplies	199-36-6399-00-001-99-176		(2,100)
	Travel & Registration; Student	199-36-6412-00-001-99-101		(2,038)
	Rentals & Operating Leases	199-36-6269-00-001-99-106		(1,220)
	Extra Duty Pay for Professional Personnel	199-36-6118-00-001-99-107		(1,650)
	General Supplies	199-36-6399-00-001-91-105		(1,316)
	General Supplies	199-23-6399-00-001-99-000		9,780
	<i>Transfer between functions for CHS</i>			
4	Issuance of Bonds	599-00-7911	6,433,560	
	Premium/Discount on Issuance of Bonds	599-00-7916	3,776,449	
	Debt Service Fees	599-71-6599-00-999-99-000		165,952
	Other Uses	599-00-8949		10,040,024
	<i>Bond Refunding</i>			
5	Other Revenue; Local Sources	199-00-5749	2,000	
	Employee Allowances	199-11-6139-00-999-11-000		2,000
	<i>Dual Stipend payment from Dallas County Community College District</i>			
6	Other Revenue; Local Sources	199-00-5749	5,760	
	General Supplies	199-11-6399-00-001-11-000		5,760
	<i>CHS E2020 Student Payments</i>			
7	Other Revenue; Local Sources	199-00-5749	1,135	
	General Supplies	199-41-6399-00-732-99-000		1,135
	<i>Revenue from App Garden Sub Uplift charges</i>			
8	Salaries for Subs	199-11-6112-00-918-11-000-		-260
	Extra Duty Pay for Professional Personnel	199-11-6118-00-901-11-000-		-3,108
	Extra Duty Pay for Professional Personnel	199-11-6118-00-911-11-000-		-1,546
	Contracted Services	199-11-6299-00-917-11-000-		-1,000
	General Supplies	199-11-6399-00-919-11-000-		-672
	Miscellaneous Operating Cost	199-11-6499-00-919-11-000-		-257
	Reading Materials & Library Books	199-21-6329-00-901-99-000-		-1,100
	Reading Materials & Library Books	199-21-6329-00-908-99-000-		-1,116
	Reading Materials & Library Books	199-21-6329-00-911-99-000-		-250
	General Supplies	199-21-6399-00-908-99-000-		-476
	General Supplies	199-21-6399-00-911-99-000-		-182
	General Supplies	199-21-6399-00-914-99-000-		-300
	Travel & Registration; Employee	199-21-6411-00-901-99-000-		-1,604
	Travel & Registration; Employee	199-21-6411-00-902-21-000-		-565
	Travel & Registration; Employee	199-21-6411-00-911-99-000-		-54
	Travel & Registration; Employee	199-21-6411-00-914-99-000-		-2,000
	Travel & Registration; Employee	199-21-6499-00-911-99-000-		-242
	Travel & Registration; Employee	199-23-6411-00-901-99-000-		-232

	Extra Duty Pay for Professional Personnel	199-31-6118-00-904-99-000-	-10,000
	Dues	199-31-6495-00-901-99-000-	-2,580
	Extra Duty Pay for Professional Personnel	199-13-6118-00-901-99-000-	27,544
	<i>Transfer between functions for Curriculum</i>		
9	Extra Duty Pay for Professional Personnel	199-11-6118-00-001-11-000-	(9,000)
	Part Time/Temporary Non-Exempt Employee Wages	199-11-6128-00-001-11-106-	(2,964)
	Contracted Maintenance & Repair; Technology	199-11-6249-00-001-11-173-	(514)
	Reading Materials & Library Books	199-11-6329-00-001-11-000-	(576)
	General Supplies	199-11-6399-00-001-11-102-	(1,332)
	General Supplies	199-11-6399-00-001-11-160-	(2,220)
	General Supplies	199-11-6399-00-001-11-166-	(908)
	General Supplies	199-11-6399-00-001-11-167-	(2,066)
	General Supplies	199-11-6399-00-001-11-168-	(1,438)
	General Supplies	199-11-6399-00-001-11-173-	(7,444)
	General Supplies	199-11-6399-00-001-21-000-	(608)
	General Supplies	199-11-6399-00-001-24-000-	(4,972)
	Travel & Registration; Employee	199-11-6411-00-001-11-000-	(2,864)
	Travel & Registration; Employee	199-11-6411-00-001-21-000-	(680)
	Miscellaneous Operating Costs	199-11-6499-00-001-11-000-	(66)
	General Supplies	199-23-6399-00-001-99-000-	37,652
	<i>Transfer between functions for CHS</i>		
10	Leases; Copy Machines	199-11-6264-00-042-11-000	(400)
	General Supplies	199-31-6399-00-042-99-000	400
	<i>Transfer between functions for CMS East</i>		
11	Travel & Registration; Employee	199-23-6411-00-101-99-000	(932)
	General Supplies	199-12-6399-00-101-99-000	(167)
	General Supplies	199-33-6399-00-101-99-000	(47)
	General Supplies	199-11-6399-00-101-11-000	1,146
	<i>Transfer between functions for Pinkerton</i>		
12	Dues	199-21-6495-00-919-99-000	(3,450)
	Salaries for Subs	199-11-6112-00-919-11-000	3,450
	<i>Transfer between functions for Curriculum; Fine Arts</i>		
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		10,298,513	10,294,480