

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

To: Dr. Mike Waldrip  
From: Kelly Penny  
Subject: Amended Budget  
Date: 04/25/2016

Attached are the April Budget Amendments. Total revenue amendments are \$64,335 and total expenditure amendments are \$737,982

<b>Fund</b>	<b>Fund Name</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Explanation</b>
199	General Fund	\$64,335	\$737,982	Student payments for E2020; Sale of technology salvaged items; Sale of scrap metal; Donation from Valley Ranch Activity Fund; Donation from The Barbara Bush Foundation for Teen Trendsetter program
	<b>TOTAL FOR ALL FUNDS</b>	<b>\$64,335</b>	<b>\$737,982</b>	

Amendment #6, for the electrical generator replacement as approved at the March 28<sup>th</sup> board meeting, is being presented for \$673,647 in case of a disaster, or electrical service disruption. This will be a reduction to operating fund balance.

**COPPELL INDEPENDENT SCHOOL DISTRICT**  
**Budget Amendments**  
**April 25, 2016**

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
<b>REVENUES</b>												
5700 Local & Intermediate Sources	108,562,589	1,575	108,564,164	3,775,525	-	3,775,525	24,437,428	-	24,437,428	136,775,542	1,575	136,777,117
5800 State Program Revenues	7,276,204	-	7,276,204	91,000	-	91,000	-	-	-	7,367,204	-	7,367,204
5900 Federal Program Revenues	100,000	-	100,000	718,395	-	718,395	370,968	-	370,968	1,189,363	-	1,189,363
5020 Total Revenues	115,938,793	1,575	115,940,368	4,584,920	-	4,584,920	24,808,396	-	24,808,396	145,332,109	1,575	145,333,684
<b>EXPENDITURES</b>												
11 Instruction	58,085,331	76,483	58,161,814	-	-	-	-	-	-	58,085,331	76,483	58,161,814
12 Instr. Resources & Media Services	1,358,244	10	1,358,254	-	-	-	-	-	-	1,358,244	10	1,358,254
13 Curriculum Dev. & Instr. Staff Dev.	493,951	(8,662)	485,289	-	-	-	-	-	-	493,951	(8,662)	485,289
21 Instructional Leadership	2,131,586	(732)	2,130,854	-	-	-	-	-	-	2,131,586	(732)	2,130,854
23 School Leadership	5,487,091	634	5,487,725	-	-	-	-	-	-	5,487,091	634	5,487,725
31 Guidance, Counseling & Evaluation	3,456,511	(3,161)	3,453,350	-	-	-	-	-	-	3,456,511	(3,161)	3,453,350
32 Social Work Services	1,750	-	1,750	-	-	-	-	-	-	1,750	-	1,750
33 Health Services	996,523	(682)	995,841	-	-	-	-	-	-	996,523	(682)	995,841
34 Student (Pupil) Transportation	2,099,943	-	2,099,943	-	-	-	-	-	-	2,099,943	-	2,099,943
35 Food Services	-	-	-	4,925,224	-	4,925,224	-	-	-	4,925,224	-	4,925,224
36 Cocurricular/Extracurricular Activities	2,200,228	2,400	2,202,628	-	-	-	-	-	-	2,200,228	2,400	2,202,628
41 General Administration	3,234,695	-	3,234,695	-	-	-	-	-	-	3,234,695	-	3,234,695
51 Plant Maintenance & Operations	8,667,873	122	8,667,995	-	-	-	-	-	-	8,667,873	122	8,667,995
52 Security & Monitoring Services	311,380	(2,400)	308,980	-	-	-	-	-	-	311,380	(2,400)	308,980
53 Data Processing Services	3,272,233	323	3,272,556	-	-	-	-	-	-	3,272,233	323	3,272,556
61 Community Services	183,444	-	183,444	-	-	-	-	-	-	183,444	-	183,444
71 Debt Service	-	-	-	-	-	-	24,748,729	-	24,748,729	24,748,729	-	24,748,729
81 Facilities Acquisition & Construction	-	673,647	673,647	-	-	-	-	-	-	-	673,647	673,647
91 Contr. Instr. Serv. between Schools	25,102,279	-	25,102,279	-	-	-	-	-	-	25,102,279	-	25,102,279
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	495,000	-	495,000	-	-	-	-	-	-	495,000	-	495,000
6030 Total Expenditures	117,673,062	737,982	118,411,044	4,925,224	-	4,925,224	24,748,729	-	24,748,729	147,347,015	737,982	148,084,997
Excess(Deficiency) of Revenues Over (Under)												
1100 Expenditures	(1,734,269)	(736,407)	(2,470,676)	(340,304)	-	(340,304)	59,667	-	59,667	(2,014,906)	(736,407)	(2,751,313)
7900 Other Resources	5,471	62,760	68,231	-	-	-	-	-	-	5,471	62,760	68,231
8900 Other (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
1200 Net Change in Fund Balances	(1,728,798)	(673,647)	(2,402,445)	(340,304)	-	(340,304)	59,667	-	59,667	(2,009,435)	(673,647)	(2,683,082)
3100 Unassigned Fund Balance - Sept 1 (Beginning)	46,702,443	-	46,702,443	1,113,207	-	1,113,207	3,086,152	-	3,086,152	50,901,802	-	50,901,802
3000 Budget Unassigned Fund Balance - Aug. 31	44,973,645	(673,647)	44,299,998	772,903	-	772,903	3,145,819	-	3,145,819	48,892,367	(673,647)	48,218,720

**Budget Amendments 04/25/2016**

<b>Item</b>	<b>Description</b>	<b>Account Number</b>	<b>Revenue</b>	<b>Expenditure</b>
1	General Supplies	199-11-6399.00-911-6-11		(3,950)
	Contracted Services	199-13-6299.00-911-6-99		3,950
	<i>Transfer between functions for Curr;Lang Arts/Reading</i>			
2	General Supplies	199-33-6399.00-110-6-99		(182)
	Reading Materials & Library Books	199-11-6329.00-110-6-11		182
	Travel & Registration; Employee	199-23-6411.00-110-6-99		(58)
	Travel & Registration; Employee	199-13-6411.00-110-6-11		58
	Miscellaneous Operating Costs	199-23-6499.00-110-6-99		(500)
	Contracted Maintenance & Repairs	199-11-6249.00-110-6-11		500
	General Supplies	199-11-6399.00-110-6-11		(900)
	Travel & Registration; Employee	199-13-6411.00-110-6-11		900
	<i>Transfer between functions for Vallely Ranch</i>			
3	Travel & Registration; Employee	199-13-6411.00-110-6-11		(1,200)
	General Supplies	199-11-6399.00-043-6-11		600
	Miscellaneous Operating Costs	199-11-6499.00-043-6-11		600
	<i>Transfer between functions for CHS</i>			
4	Contracted Services	199-52-6299.08-001-6-99		(400)
	Travel & Registration; Student	199-36-6412.08-001-6-99		400
	Travel & Registration; Student	199-13-6411.00-001-6-11		(4,000)
	General Supplies	199-11-6399.00-001-6-11		4,000
	<i>Transfer between functions for CHS</i>			
5	General Supplies	199-11-6399.00-901-6-11		(108)
	General Supplies	199-21-6399.00-901-6-99		(2,225)
	Rentals & Operating Leases	199-21-6269.00-901-6-99		(500)
	Contracted Services	199-21-6299.00-901-6-99		(667)
	Travel & Registration; Employee	199-13-6411.00-911-6-99		1,500
	Contracted Services	199-13-6299.00-911-6-99		2,000
	<i>Transfer between functions for Curriculum; Asst. Supt</i>			
6	Furniture & Equipment over \$5,000	199-81-6639.00-999-6-99		673,647
	<i>Service Center generator - See memo for more information</i>			
7	Extra Duty Pay for Professional Personnel	199-31-6118.00-904-6-99		(300)
	Salaries for Subs	199-11-6112.00-904-6-11		300
	<i>Transfer between functions for; Student Testing/Research &amp; Accountability</i>			
8	Contracted Services	199-52-6299.08-999-6-91		(2,000)
	Travel & Registration; Student	199-36-6412.08-999-6-91		2,000
	<i>Transfer between functions for Above-District funds;Athletics</i>			
9	Consulting	199-13-6291.00-918-6-99		(1,660)
	Travel & Registration; Non Employee	199-13-6419.00-918-6-99		(1,000)
	Contracted Services; Licensed by the State	199-21-6219.00-918-6-99		2,660
	<i>Transfer between functions for Strategic Initiatives</i>			
10	Salaries for Subs	199-11-6112.00-002-6-26		(500)
	Education Service Center Services	199-13-6239.00-002-6-26		(65)
	Travel & Registration; Employee	199-13-6411.00-002-6-26		(2,750)
	Travel & Registration; Employee	199-13-6411.00-002-6-28		(845)
	Dues	199-13-6495.00-002-6-26		(600)
	Dues	199-13-6495.00-002-6-28		(300)
	Contracted Services	199-23-6299.00-002-6-26		(215)
	Dues	199-23-6495.00-002-6-26		(90)
	Dues	199-23-6495.00-002-6-28		(30)
	Miscellaneous Operating Costs	199-23-6499.00-002-6-28		(1,600)
	Travel & Registration; Employee	199-31-6411.00-002-6-28		(390)
	Miscellaneous Operating Costs	199-31-6499.00-002-6-28		(300)
	General Supplies	199-33-6399.00-002-6-26		(200)
	General Supplies	199-33-6399.00-002-6-28		(300)
	General Supplies	199-11-6399.00-002-6-26		8,185
	<i>Transfer between functions for Victory Place</i>			
11	General Supplies	199-13-6399.00-003-6-99		(250)
	Miscellaneous Operating Services	199-13-6499.00-003-6-99		(500)
	Travel & Registration; Employee	199-23-6411.00-003-6-99		(773)

Item	Description	Account Number	Revenue	Expenditure
	Testing Materials	199-31-6339.00-003-6-99		(1,430)
	General Supplies	199-31-6399.00-003-6-99		(11)
	Travel & Registration; Employee	199-31-6411.00-003-6-99		(410)
	Dues	199-31-6495.00-003-6-99		(320)
	General Supplies	199-11-6399.00-003-6-11		3,694
	Travel & Registration; Employee	199-13-6411.50-003-6-99		(3,900)
	Travel & Registration; Employee	199-23-6411.50-003-6-99		3,900
	<i>Transfer between functions for NTH</i>			
12	Miscellaneous Revenue	199-5749	225	
	General Supplies	199-11-6399.00-003-6-11		225
	<i>Student payment for E2020 @ NTH</i>			
13	Miscellaneous Revenue	199-5749	323	
	General Supplies	199-53-6399.00-905-6-99		323
	<i>Sale of salvaged technology items</i>			
14	Gifts & Bequests	199-5744	500	
	Employee Allowances; CHS	199-11-6139.00-001-6-11		500
	<i>Donation from Barbara Bush Foundation for Teen Trendsetter Program</i>			
15	Miscellaneous Revenue	199-5749	122	
	General Supplies	199-51-6399.00-999-6-99		122
	<i>Sale of scrap metal</i>			
16	Gifts & Bequests	199-5744	10	
	General Supplies	199-12-6399.00-110-6-99		10
	<i>Donation from Valley Ranch Activity Fund</i>			
17	<i>Sale of Real &amp; Personal Property</i>	199-7912	62,760	
	Inventoried Items	19-11-6398.00-905-6-11		62,760
	<i>Sale of ipad 2's that were replaced</i>			
18	Miscellaneous Revenue	199-5749	300	
	General Supplies	199-11-6399.00-001-6-11		300
	<i>Student payment for E2020 @ CHS</i>			
19	Gifts & Bequests	199-5744	95	
	Salaries for Subs	199-11-6112.00-001-6-22		95
	<i>Donation from CHS Activity Fund</i>			
			64,335	737,982