

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

To: Dr. Jeff Turner  
From: Kelly Penny  
Subject: 2006-07 Budget Amendments  
Date: June 18, 2007

Attached are the June budget amendments for the 2006-07 budget. Total revenue amendments are \$1,001,263 and expenditure amendments are \$2,226,263. Amendments by fund are as follows:

<b>Fund</b>	<b>Fund Name</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Reason for Amendment</b>
196	CEDC Fund	79,898	79,898	Literacy Grant Appropriation
199	General Fund	571,268	1,796,268	Donations from Activity Funds & PTOs, State Aid & Recapture
211	ESEA-Title 1, Part A	3,041	3,041	Federal Grant Entitlement
224	IDEA-Part B-Formula	284,666	284,666	Federal Grant Entitlement
225	IDEA-Part B-Preschool	5,169	5,169	Federal Grant Entitlement
404	Accelerated Reading & Math	2,313	2,313	Federal Grant Entitlement
498	Education Foundation	54,908	54,908	Donation from Education Foundation
	Total	1,001,263	2,226,263	

\$1,225,000 is required to increase appropriations for recapture payment to the state due to a decrease in student enrollment.

Board members are encouraged to contact me prior to the meeting with any questions.

cc: Barbara Sabedra  
Sid Grant  
Ralph Seeley

**COPPELL INDEPENDENT SCHOOL DISTRICT**  
**2006-07 BUDGET AMENDMENTS**  
June 18, 2007

DATA CONTROL CODE	GENERAL FUND			SPECIAL REVENUE 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	93,631,164	101,166	93,732,330	3,198,732	54,908	3,253,640	15,076,235		15,076,235	111,906,131	156,074	112,062,205
5800 State Program Revenues	13,196,990	550,000	13,746,990	1,314,433	2,313	1,316,746			0	14,511,423	552,313	15,063,736
5900 Federal Program Revenues	5,000		5,000	2,672,600	292,876	2,965,476			0	2,677,600	292,876	2,970,476
5020 Total Revenues	106,833,154	651,166	107,484,320	7,185,765	350,097	7,535,862	15,076,235	0	15,076,235	129,095,154	1,001,263	130,096,417
<b>EXPENDITURES</b>												
11 Instruction	44,870,518	94,862	44,965,380	3,175,209	46,881	3,222,090			0	48,045,727	141,743	48,187,470
12 Instr. Resources & Media Services	1,118,885	1,737	1,120,622	5,000		5,000			0	1,123,885	1,737	1,125,622
13 Curriculum Dev. & Instr. Staff Dev.	323,028	287	323,315	225,422	3,216	228,638			0	548,450	3,503	551,953
21 Instructional Leadership	1,550,396	4,000	1,554,396	14,247		14,247			0	1,564,643	4,000	1,568,643
23 School Leadership	4,155,276	(397)	4,154,879	169		169			0	4,155,445	(397)	4,155,048
31 Guidance, Counseling & Evaluation	2,679,967		2,679,967	70,458	300,000	370,458			0	2,750,425	300,000	3,050,425
32 Social Work Services						0			0	0	0	0
33 Health Services	613,977		613,977			0			0	613,977	0	613,977
34 Student (Pupil) Transportation	904,390		904,390			0			0	904,390	0	904,390
35 Food Services				3,937,128		3,937,128			0	3,937,128	0	3,937,128
36 Cocurricular/Extracurricular Activities	1,790,086	677	1,790,763			0			0	1,790,086	677	1,790,763
41 General Administration	3,227,502		3,227,502			0			0	3,227,502	0	3,227,502
51 Plant Maintenance & Operations	8,539,275		8,539,275			0			0	8,539,275	0	8,539,275
52 Security & Monitoring Services	175,657		175,657			0			0	175,657	0	175,657
53 Data Processing Services	1,495,475		1,495,475			0			0	1,495,475	0	1,495,475
61 Community Services	96,855		96,855	944		944			0	97,799	0	97,799
71 Debt Service						0	16,036,905		16,036,905	16,036,905	0	16,036,905
81 Facilities Acquisition & Construcion						0			0	0	0	0
91 Contr. Instr. Serv. between Schools	34,015,065	1,775,000	35,790,065			0			0	34,015,065	1,775,000	35,790,065
93 Pmts. To Fiscal Agent/Member Districts	99,500		99,500			0			0	99,500	0	99,500
95 Pmts. To Juvenile Justice Alternative Cntr.	15,610		15,610			0			0	15,610	0	15,610
6030 Total Expenditures	105,671,462	1,876,166	107,547,628	7,428,577	350,097	7,778,674	16,036,905	0	16,036,905	129,136,944	2,226,263	131,363,207
1100 Excess(Deficiency) of Revenues Over (Under) Expenditures	1,161,692	(1,225,000)	(63,308)	(242,812)	0	(242,812)	(960,670)	0	(960,670)	(41,790)	(1,225,000)	(1,266,790)
7910 Other Resources			0			0			0	0	0	0
8910 Other (Uses)			0			0			0	0	0	0
1200 Net Change in Fund Balances	1,161,692	(1,225,000)	(63,308)	(242,812)	0	(242,812)	(960,670)	0	(960,670)	(41,790)	(1,225,000)	(1,266,790)
100 Budgeted Fund Balance - Sept. 1 (Beginning)	16,702,441		16,702,441	563,574		563,574	3,002,350		3,002,350	20,268,365	0	20,268,365
3000 Fund Balance - Aug. 31 (Ending)	17,864,133	(1,225,000)	16,639,133	320,762	0	320,762	2,041,680	0	2,041,680	20,226,575	(1,225,000)	19,001,575
100 Actual Fund Balance - Sept. 1 (Beginning)	17,373,582		17,373,582	783,465		783,465	4,034,259		4,034,259	22,191,306	0	22,191,306
3000 Fund Balance - Aug. 31 (Ending)	18,535,274	(1,225,000)	17,310,274	540,653	0	540,653	3,073,589	0	3,073,589	22,149,516	(1,225,000)	20,924,516

General Fund balance does not include \$359,665 in fund 197  
Optimum fund balance permitted per TEA should not exceed \$20,096,735

### Budget Amendments - June 18, 2007

Item	Description	Account Number	Revenue	Expenditure
1	Gifts and Bequests	199-5744	1,000	
	General Supplies-Inventoried; over \$500 per unit	199-11-6399.00-001-7-11		1,000
	<i>Donation from University of Michigan</i>			
2	Gifts and Bequests	199-5744	500	
	Technology Supplies-Inventoried	199-11-6398.00-001-7-11		500
	<i>Donation from CHS Activity Fund</i>			
3	Gifts and Bequests	199-5744	688	
	General Supplies-Inventoried; over \$500 per unit	199-11-6399.00-001-7-11		688
	<i>Donation from CHS Activity Fund</i>			
4	State Revenue	404-5829	2,313	
	Reading Materials & Library Books	404-11-6329.01-999-7-24		2,313
	Accelerated Reading & Math Instruction (ARI &AMI)			
5	Gifts and Bequests	199-5744	2,000	
	General Supplies	199-11-6395.00-102-7-11		2,000
	<i>Donation from Lee Activity Fund</i>			
6	Gifts and Bequests	199-5744	1,689	
	Miscellaneous Contracted Services	199-12-6299.00-106-7-99		1,689
	<i>Donation from Wilson Activity Fund</i>			
7	Gifts and Bequest	199-5744	3,195	
	Technology Supplies-Inventoried	199-11-6398.00-111-7-11		1,380
	Miscellaneous Contracted Services	199-11-6299.00-111-7-11		1,815
	<i>Donation from Denton Creek PTO</i>			
8	Gifts and Bequests	199-5744	900	
	Miscellaneous Contracted Services	199-12-6299.00-044-7-99		900
	<i>Donation form CMS North Activity Fund</i>			
9	Gifts and Bequests	498-5744.17	45,844	
	General Supplies	498-11-6395.17-110-7-11		2,500
	General Supplies	498-11-6395.17-107-7-11		499
	General Supplies	498-11-6395.17-111-7-11		5,000
	Reading Materials & Library Books	498-11-6329.17-001-7-11		4,455
	General Supplies	498-11-6395.17-101-7-11		3,525
	General Supplies	498-11-6395.17-109-7-11		788
	General Supplies	498-11-6395.17-001-7-11		4,984
	General Supplies	498-11-6395.17-108-7-11		2,500
	General Supplies	498-11-6395.17-105-7-11		2,461
	General Supplies	498-11-6395.17-105-7-11		1,000
	General Supplies	498-11-6395.17-001-7-11		3,825
	General Supplies	498-11-6395.17-106-7-11		5,000
	General Supplies	498-11-6395.17-107-7-11		2,500
	General Supplies	498-11-6395.17-103-7-11		5,000
	General Supplies	498-11-6395.17-001-7-11		808
	General Supplies	498-11-6395.17-001-7-11		999
	<i>CISD Education Foundation; Spring 07 Grants</i>			
10	Contracted Maintenance & Repair	199-11-6249.00-102-7-11		(150)
	Travel & Registration	199-13-6411.00-102-7-11		150
	<i>Transfer between functions for Lee Elementary</i>			
11	Technology Supplies	199-11-6396.00-102-7-11		(65)
	Travel & Registration	199-13-6411.00-102-7-11		65
	<i>Transfer between functions for Lee Elementary</i>			

Item	Description	Account Number	Revenue	Expenditure
12	Miscellaneous Operating Costs	199-11-6499.00-102-7-11		(135)
	Travel & Registration	199-13-6411.00-102-7-11		135
	<i>Transfer between functions for Lee Elementary</i>			
13	Gifts and Bequests	199-5744	2,214	
	Reclassified Transportation Expenditures	199-11-6494.00-111-7-11		2,214
	<i>Donation from Denton Creek PTO</i>			
14	Federal Revenue	211-00-5929	3,041	
	General Supplies	211-11-6395.00-999-7-24		3,041
	<i>ESEA, Title 1, Part-A-Improving Basic Programs</i>			
15	Gifts and Bequests	196-5744.82	75,000	
	Reading Materials & Library Books	196-11-6329.82-999-7-11		75,000
	Gifts and Bequests	196-5744.85	4,898	
	Salaries/Wages for Teachers, Professional Personnel	196-11-6119.85-001-7-11		4,898
	<i>Coppell Economic Development Corporation (1/2cent sales tax)</i>			
16	Gifts and Bequests	199-5744	1,866	
	Reclassified Transportation Expenditures	199-11-6494.00-107-7-11		1,866
	<i>Donation from Lakeside Activity Fund</i>			
17	Gifts and Bequests	199-5744	677	
	Reclassified Transportation Expenditures	199-36-6494.00-043-7-99		677
	<i>Donation from CMS West Activity Fund</i>			
18	Gifts and Bequest	199-5744	1,631	
	Reclassified Transportation Expenditures	199-11-6494.00-105-7-11		1,631
	<i>Donation from Mockingbird Activity Fund</i>			
19	Gifts and Bequests	199-5744	740	
	Technology Items, Inventoried	199-11-6398.00-108-7-11		740
	<i>Donation from Town Center Elementary Activity Fund</i>			
20	Gifts and Bequests	498-5744.18	9,064	
	Technology Items, Inventoried	498-11-6398.18-044-7-11		2,462
	Miscellaneous Contracted Services	498-11-6299.18-044-7-11		988
	Professional Services	498-13-6219.18-105-7-11		1,000
	Technology Supplies	498-11-6396.00-002-7-28		350
	Professional Services	498-13-6219.18-103-7-11		1,253
	General Supplies	498-11-6395.18-103-7-11		1,048
		498-13-6219.18-108-7-11		1,963
	<i>CISD Education Foundation Matching Grants-Spring 07</i>			
21	Contracted Maintenance & Repair	199-12-6249.00-042-7-99		(507)
	General Supplies-Inventoried; over \$500 per unit	199-11-6399.00-042-7-11		507
	<i>Transfer between functions for CMS East</i>			
22	Reading Materials & Library Books	199-12-6329.00-042-7-99		(200)
	General Supplies-Inventoried; over \$500 per unit	199-11-6399.00-042-7-11		200
	<i>Transfer between functions for CMS East</i>			
23	Reading Materials & Library Books	199-23-6329.00-042-7-99		(307)
	General Supplies-Inventoried; over \$500 per unit	199-11-6399.00-042-7-11		307
	<i>Transfer between functions for CMS East</i>			
24	Gifts and Bequests	199-5744	1,800	
	Technology Supplies; Inventoried	199-11-6398.00-102-7-11		1,800
	<i>Donation from Lee Activity Fund</i>			
25	Travel and Registration	199-23-6411.00-102-7-99		(90)
	Travel and Registration	199-13-6411.00-102-7-11		90

Item	Description	Account Number	Revenue	Expenditure
	<i>Transfer between functions for Lee Elementary</i>			
26	Gifts and Bequests	199-5744	2,368	
	General Supplies-Inventoried; over \$500 per unit	199-11-6399.00-108-7-11		2,368
	<i>Donation from Town Center PTO</i>			
27	Salaries or Wages for Substitute Teachers	404-13-6112.01-999-7-24		(1,000)
	Miscellaneous Contracted Services	404-11-6299.01-999-7-24		1,000
	<i>Transfer between functions for Accelerated Reading &amp; Math</i>			
28	Professional Services	199-11-6219.00-999-7-23		(4,000)
	Travel and Registration	199-21-6411.00-903-7-23		4,000
	<i>Transfer between functions for Special Education</i>			
29	Miscellaneous Operating Costs	199-11-6499.00-102-7-11		(27)
	Reading Materials & Library Books	199-13-6329.00-102-7-11		27
	<i>Transfer between functions for Lee Elementary</i>			
30	Travel and Registration	199-13-6411.00-107-7-23		(100)
	Miscellaneous Operating Costs	199-11-6499.00-107-7-11		100
	Miscellaneous Operating Costs	199-13-6499.00-107-7-99		(80)
	Miscellaneous Operating Costs	199-11-6499.00-107-7-11		80
	<i>Transfer between functions for Lakeside</i>			
31	Federal Revenue	224-00-5929	284,666	
	Tuition; Residential Placement	224-11-6223.00-999-7-23		(33,000)
	Salaries/Wages for Teachers/Professional Personnel	224-11-6119.00-999-7-23		33,000
	Tuition; Residential Placement	224-11-6223.00-999-7-23		(15,334)
	Salaries/Wages for Teachers/Professional Personnel	224-31-6119.00-999-7-23		15,334
	Salaries/Wages for Teachers/Professional Personnel	224-31-6119.00-999-7-23		284,666
	<i>IDEA-Part B-Formula</i>			
32	Federal Revenue	225-00-5929	5,169	
	General Supplies	225-11-6395.00-999-7-23		5,169
	<i>IDEA-Part B-Preschool</i>			
33	Federal Revenue-Per Capita Apportionment	199-5811	550,000	
	Student Attendance Credits	199-91-6224.00-999-7-99		1,775,000
	<i>Adjust State aid and recapture to reflect PEIMS Data</i>			
			1,001,263	2,226,263