

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

To: Dr. Leanne Shivers
From: Dr. Amber Lasseigne
Subject: 08/24/2026

Attached are the August 24th, 2026 Budget Amendments. Revenues total \$(1,361,821) and Expenditures total \$8,415,320.

Fund	Fund Name	Revenues	Expenditures	Explanation
199	General Operating	\$(2,451,714)	\$0	Final Budget Amendments FY26
240/482	Child Nutrition	\$(178,102)	\$(201,534)	Final Budget Amendments FY26
599	Debt Service	\$1,267,995	\$8,616,854	Final Budget Amendments FY26
	TOTAL	\$(1,361,821)	\$8,415,320	

Budget Amendments
8/24/2026

Item	Description	Account Number	Revenue	Expenditure
1	Transfer for Misc Contracted Services Other	199-11-6299-00-901-11-000		6,500
	Transfer for Prof Sal - (Dept) Extra Duty	199-11-6118-00-901-11-000		182
	Transfer for Misc Contracted Services Other	199-13-6299-00-901-99-000		(6,682)
2	Revenue for Taxes-Current Year Levy	599-00-5711-00-000-00-000	1,542,667	
	Revenue for Pentalties-Interest-Oth Tax Rev	599-00-5719-00-000-00-000	106,000	
	Revenue for Earnings-Investments	599-00-5742-00-000-00-000	215,000	
	Revenue for Other Revenues Local Sources	599-00-5749-00-000-00-000	7,000	
	Revenue for State Revenue-EDA	599-00-5829-00-000-00-000	46,251	
	Revenue for Federal Revenue Distrib D	599-00-5949-00-000-00-000	19,898	
	Revenue for Prem/Disc on Issu Bonds	599-00-7916-00-000-00-000	1,179	
	Transfer for Bond Principal	599-71-6511-00-999-99-000		(535,000)
	Transfer for Interest on Bonds	599-71-6521-00-999-99-000		(405,966)
	Transfer for Other Debt Service Fees	599-71-6599-00-999-99-000		557,820
3	Revenue for Taxes-Prior Year	599-00-5712-00-000-00-000	(670,000)	
4	Revenue for Earnings-Investments	240-00-5742-00-000-00-000	22,500	
	Revenue for Earnings-Temp Deposits&Invest	482-00-5742-00-000-00-000	(10,000)	
	Revenue for Gifts and Bequests	482-00-5744-00-000-00-000	3,500	
	Revenue for Other Revenues Local Sources	240-00-5749-00-000-00-000	(10,500)	
	Revenue for Interfund Transactions	482-00-5754-00-000-00-000	5,000	
	Revenue for State Revenue	240-00-5829-00-000-00-000	10,000	
	Revenue for National School Lunch Program	240-00-5922-00-000-00-000	32,748	
	Revenue for USDA Commodities	240-00-5923-00-000-00-000	3,000	
	Revenue for Fed Revenue-Supply Chn	240-00-5939-00-000-00-000	(234,350)	
5	Revenue for Taxes-Current Year Levy	199-00-5711-00-000-00-000	1,100,000	
	Revenue for Pentalties-Interest-Oth Tax Rev	199-00-5719-00-000-00-000	(64,640)	
	Revenue for Tuition Summer School	199-00-5735-55-000-00-000	16,000	
	Revenue for Earnings-Investments	199-00-5742-00-000-00-000	(1,570,000)	
	Revenue for Gifts and Bequests	199-00-5744-00-000-00-000	37,500	
	Revenue for Insurance Recovery	199-00-5745-00-000-00-000	77,980	
	Revenue for Other Revenues Local Sources	199-00-5749-00-000-00-000	54,500	
	Revenue for Athletic Rev-Football	199-00-5752-11-000-00-000	18,000	
	Revenue for Cocurricular Revenue	199-00-5757-00-000-00-000	(20,000)	
	Revenue for Per Capita Apportionment	199-00-5811-00-000-00-000	790	
	Revenue for Foundation School Program ENTL	199-00-5812-00-000-00-000	(214,600)	
	Revenue for SHARs School Health Rel Serv	199-00-5931-00-000-00-000	30,000	
	Revenue for Sale of Real&Personal Property	199-00-7912-00-000-00-000	2,756	
6	Transfer for Salaries-Prof	240-35-6119-00-955-99-000		49,356
	Transfer for Extra Duty & Overtime Support	240-35-6121-00-955-99-000		6,156
	Transfer for Salaries-Support	240-35-6129-00-955-99-000		(242,817)
	Transfer for Social Security/Medicare	240-35-6141-00-955-99-000		(3,550)
	Transfer for Group Health & Life Insurance	240-35-6142-00-955-99-000		(4,627)
	Transfer for Workers Compensation	240-35-6143-00-955-99-000		(7,918)
	Transfer for TRS/TRS Care-On-Behalf Paymt	240-35-6144-00-955-99-000		(12,839)
	Transfer for Teacher Retirement/TRS Care	240-35-6146-00-955-99-000		(8,264)
	Transfer for Contracted Maint & Repair	240-35-6249-00-955-99-751		(9,173)
	Transfer for Utilities Electric-51	240-35-6257-00-955-99-751		10
	Transfer for Misc Contracted Services Other	240-35-6299-00-955-99-000		(4,527)
	Transfer for Food	240-35-6341-00-955-99-000		117,480
	Transfer for Non-Food	240-35-6342-00-103-99-000		(683)
	Transfer for Non-Food	240-35-6342-00-105-99-000		(1,389)
	Transfer for Non-Food	240-35-6342-00-106-99-000		(1,891)
	Transfer for Non-Food	240-35-6342-00-107-99-000		(1,613)
	Transfer for Non-Food	240-35-6342-00-108-99-000		(1,234)
	Transfer for Non-Food	240-35-6342-00-109-99-000		(591)
	Transfer for Non-Food	240-35-6342-00-110-99-000		(1,148)
	Transfer for Non-Food	240-35-6342-00-111-99-000		(86)

	Transfer for Non-Food	240-35-6342-00-112-99-000	(1,810)
	Transfer for Non-Food	240-35-6342-00-113-99-000	(1,078)
	Transfer for Non-Food	240-35-6342-00-955-99-000	(1,000)
	Transfer for Supplies-Inventoried Items	240-35-6398-00-955-99-000	(2,000)
	Transfer for General Supplies	240-35-6399-00-955-99-000	(37,148)
	Transfer for Travel & Reg-Employee	240-35-6411-00-955-99-000	(3,137)
	Transfer for Membership-Dues	240-35-6495-00-955-99-000	116
	Transfer for Misc Operating Costs	240-35-6499-00-955-99-000	500
	Transfer for Furniture and Equipment	240-35-6639-00-955-99-000	(10,000)
	Transfer for Salaries-Prof (CNTRL BUD)	482-35-6119-00-955-99-000	124,356
	Transfer for Ex Dty/OT Non-Exempt (Dept)	482-35-6121-00-955-99-000	16,891
	Transfer for Wages Non-Exempt (CNTRL BUD)	482-35-6129-00-955-99-000	(28,480)
	Transfer for Employee Allowances	482-35-6139-00-955-99-000	(680)
	Transfer for Social Security/Medicare	482-35-6141-00-955-99-000	(1,579)
	Transfer for Group Health & Life Insurance	482-35-6142-00-955-99-000	(11,487)
	Transfer for Workers Compensation	482-35-6143-00-955-99-000	(7,143)
	Transfer for TRS/TRS Care-On-Behalf Paymt	482-35-6144-00-955-99-000	(24,802)
	Transfer for Teacher Retirement/TRS Care	482-35-6146-00-955-99-000	(26,959)
	Transfer for Employee Benefits	482-35-6149-00-955-99-000	55,000
	Transfer for Contracted Maint & Repair	482-35-6249-00-955-99-751	(7,137)
	Transfer for Utilities Electric	482-35-6257-00-955-99-751	37
	Transfer for Leases-Copy Machines	482-35-6264-00-955-99-000	(309)
	Transfer for Leases-Rentals & Charters	482-35-6269-00-955-99-000	1,380
	Transfer for Misc Contracted Services Other	482-35-6299-00-955-99-000	(1,528)
	Transfer for Gasoline and Other Fuels	482-35-6311-00-955-99-751	(500)
	Transfer for Reading Materials	482-35-6329-00-955-99-000	(500)
	Transfer for Food	482-35-6341-00-001-99-000	(40,000)
	Transfer for Food	482-35-6341-00-003-99-000	(15,000)
	Transfer for Food	482-35-6341-00-004-99-000	(12,000)
	Transfer for Food	482-35-6341-00-042-99-000	(12,000)
	Transfer for Food	482-35-6341-00-043-99-000	(12,000)
	Transfer for Food	482-35-6341-00-044-99-000	(8,196)
	Transfer for Food	482-35-6341-00-955-99-000	(3,000)
	Transfer for Food	482-35-6341-00-955-99-251	(1,000)
	Transfer for Non-Food	482-35-6342-00-001-99-000	4,143
	Transfer for Non-Food	482-35-6342-00-043-99-000	59
	Transfer for Non-Food	482-35-6342-00-955-99-000	(4,202)
	Transfer for Supplies-Inventoried Items	482-35-6398-00-955-99-000	(1,050)
	Transfer for General Supplies	482-35-6399-00-955-99-000	1,040
	Transfer for Travel & Reg-Employee	482-35-6411-00-955-99-000	1,121
	Transfer for Misc Operating Costs	482-35-6499-00-955-99-000	(1,104)
	Transfer for Capital Lease Principal	482-71-6512-00-955-99-000	223
	Transfer for Capital Lease Interest	482-71-6522-00-955-99-000	(223)
7	Transfer for Salaries-Prof (CNTRL BUD)	199-11-6119-00-004-11-000	(29,000)
	Transfer for Salaries-Prof	199-11-6119-00-042-11-000	(60,000)
	Transfer for Salaries-Prof	199-11-6119-00-103-11-000	(65,000)
	Transfer for Salaries-Prof	199-11-6119-00-105-11-000	(61,000)
	Transfer for Salaries-Prof	199-13-6119-00-999-11-000	30,000
	Transfer for Salaries-Prof	199-31-6119-00-999-11-000	50,000
	Transfer for General Supplies	199-41-6399-00-750-99-000	(15,000)
	Transfer for General Supplies	199-51-6399-00-953-99-000	100,000
	Transfer for General Supplies	199-52-6399-00-954-99-000	(50,000)
	Transfer for Salaries-Support	199-53-6129-00-905-99-000	(50,000)
	Transfer for Student Attendance Credits	199-91-6224-00-999-99-000	150,000
8	Revenue for Taxes-Prior Year	199-00-5712-00-000-00-000	(1,920,000)
9	Transfer for Bond Principal	599-71-6511-00-999-99-000	9,000,000

(1,361,821)	8,415,320
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Account Number	Revenue	Expenditure	
199-00-5711-00-000-00-000	1,100,000		
199-00-5712-00-000-00-000	(1,920,000)		
199-00-5719-00-000-00-000	(64,640)		
199-00-5735-55-000-00-000	16,000		
199-00-5742-00-000-00-000	(1,570,000)		
199-00-5744-00-000-00-000	37,500		
199-00-5745-00-000-00-000	77,980		
199-00-5749-00-000-00-000	54,500		
199-00-5752-11-000-00-000	18,000		
199-00-5757-00-000-00-000	(20,000)		(2,270,660)
199-00-5811-00-000-00-000	790		
199-00-5812-00-000-00-000	(214,600)		(213,810)
199-00-5931-00-000-00-000	30,000		30,000
199-00-7912-00-000-00-000	2,756		2,756
199-11-6118-00-901-11-000		182	
199-11-6119-00-004-11-000		(29,000)	
199-11-6119-00-042-11-000		(60,000)	
199-11-6119-00-103-11-000		(65,000)	
199-11-6119-00-105-11-000		(61,000)	
199-11-6299-00-901-11-000		6,500	(208,318)
199-13-6119-00-999-11-000		30,000	
199-13-6299-00-901-99-000		(6,682)	23,318
199-31-6119-00-999-11-000		50,000	50,000
199-41-6399-00-750-99-000		(15,000)	(15,000)
199-51-6399-00-953-99-000		100,000	100,000
199-52-6399-00-954-99-000		(50,000)	(50,000)
199-53-6129-00-905-99-000		(50,000)	(50,000)
199-91-6224-00-999-99-000		150,000	150,000
240-00-5742-00-000-00-000	22,500		
240-00-5749-00-000-00-000	(10,500)		12,000
240-00-5829-00-000-00-000	10,000		10,000
240-00-5922-00-000-00-000	32,748		
240-00-5923-00-000-00-000	3,000		
240-00-5939-00-000-00-000	(234,350)		(198,602)
240-35-6119-00-955-99-000		49,356	
240-35-6121-00-955-99-000		6,156	
240-35-6129-00-955-99-000		(242,817)	

240-35-6141-00-955-99-000		(3,550)	
240-35-6142-00-955-99-000		(4,627)	
240-35-6143-00-955-99-000		(7,918)	
240-35-6144-00-955-99-000		(12,839)	
240-35-6146-00-955-99-000		(8,264)	
240-35-6249-00-955-99-751		(9,173)	
240-35-6257-00-955-99-751		10	
240-35-6299-00-955-99-000		(4,527)	
240-35-6341-00-955-99-000		117,480	
240-35-6342-00-103-99-000		(683)	
240-35-6342-00-105-99-000		(1,389)	
240-35-6342-00-106-99-000		(1,891)	
240-35-6342-00-107-99-000		(1,613)	
240-35-6342-00-108-99-000		(1,234)	
240-35-6342-00-109-99-000		(591)	
240-35-6342-00-110-99-000		(1,148)	
240-35-6342-00-111-99-000		(86)	
240-35-6342-00-112-99-000		(1,810)	
240-35-6342-00-113-99-000		(1,078)	
240-35-6342-00-955-99-000		(1,000)	
240-35-6398-00-955-99-000		(2,000)	
240-35-6399-00-955-99-000		(37,148)	
240-35-6411-00-955-99-000		(3,137)	
240-35-6495-00-955-99-000		116	
240-35-6499-00-955-99-000		500	
240-35-6639-00-955-99-000		(10,000)	(184,905)
482-00-5742-00-000-00-000	(10,000)		
482-00-5744-00-000-00-000	3,500		
482-00-5754-00-000-00-000	5,000		(1,500)
482-35-6119-00-955-99-000		124,356	
482-35-6121-00-955-99-000		16,891	
482-35-6129-00-955-99-000		(28,480)	
482-35-6139-00-955-99-000		(680)	
482-35-6141-00-955-99-000		(1,579)	
482-35-6142-00-955-99-000		(11,487)	
482-35-6143-00-955-99-000		(7,143)	
482-35-6144-00-955-99-000		(24,802)	
482-35-6146-00-955-99-000		(26,959)	
482-35-6149-00-955-99-000		55,000	
482-35-6249-00-955-99-751		(7,137)	
482-35-6257-00-955-99-751		37	
482-35-6264-00-955-99-000		(309)	
482-35-6269-00-955-99-000		1,380	
482-35-6299-00-955-99-000		(1,528)	
482-35-6311-00-955-99-751		(500)	
482-35-6329-00-955-99-000		(500)	
482-35-6341-00-001-99-000		(40,000)	
482-35-6341-00-003-99-000		(15,000)	
482-35-6341-00-004-99-000		(12,000)	
482-35-6341-00-042-99-000		(12,000)	
482-35-6341-00-043-99-000		(12,000)	

482-35-6341-00-044-99-000		(8,196)	
482-35-6341-00-955-99-000		(3,000)	
482-35-6341-00-955-99-251		(1,000)	
482-35-6342-00-001-99-000		4,143	
482-35-6342-00-043-99-000		59	
482-35-6342-00-955-99-000		(4,202)	
482-35-6398-00-955-99-000		(1,050)	
482-35-6399-00-955-99-000		1,040	
482-35-6411-00-955-99-000		1,121	
482-35-6499-00-955-99-000		(1,104)	(16,629)
482-71-6512-00-955-99-000		223	
482-71-6522-00-955-99-000		(223)	-
599-00-5711-00-000-00-000	1,542,667		
599-00-5712-00-000-00-000	-670000		
599-00-5719-00-000-00-000	106,000		
599-00-5742-00-000-00-000	215,000		
599-00-5749-00-000-00-000	7,000		1,200,667
599-00-5829-00-000-00-000	46,251		46,251
599-00-5949-00-000-00-000	19,898		19,898
599-00-7916-00-000-00-000	1,179		1,179
599-71-6511-00-999-99-000		(535,000)	
599-71-6511-00-999-99-000		9,000,000	
599-71-6521-00-999-99-000		(405,966)	
599-71-6599-00-999-99-000		557,820	8,616,854

COPPELL INDEPENDENT SCHOOL DISTRICT
Budget Amendments
August 24, 2026

DATA CONTROL CODE		GENERAL FUND (Fund 199)			FOOD SERVICE FUNDS (Funds 240 & 482)			DEBT SERVICE FUND (599)			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	144,389,920	(2,270,660)	142,119,260	5,243,063	10,500	5,253,563	40,990,333	1,200,667	42,191,000	190,623,316	(1,059,493)	189,563,823
5800	State Program Revenues	14,772,655	(213,810)	14,558,845	167,404	10,000	177,404	2,955,749	46,251	3,002,000	17,895,808	(157,559)	17,738,249
5900	Federal Program Revenues	260,000	30,000	290,000	903,967	(198,602)	705,365	376,964	19,898	396,862	1,540,931	(148,704)	1,392,227
5020	Total Revenues	159,422,575	(2,454,470)	156,968,105	6,314,434	(178,102)	6,136,332	44,323,046	1,266,816	45,589,862	210,060,055	(1,365,756)	208,694,299
7900	Other Resources	-	2,756	2,756	-	-	-	-	1,179	1,179	-	3,935	3,935
EXPENDITURES													
11	Instruction	96,328,371	(208,318)	96,120,053		-			-		96,328,371	(208,318)	96,120,053
12	Instr. Resources & Media Services	1,562,745	-	1,562,745		-			-		1,562,745	-	1,562,745
13	Curriculum Dev. & Instr. Staff Dev.	2,086,686	23,318	2,110,004		-			-		2,086,686	23,318	2,110,004
21	Instructional Leadership	2,838,259	-	2,838,259		-			-		2,838,259	-	2,838,259
23	School Leadership	6,647,276	-	6,647,276		-			-		6,647,276	-	6,647,276
31	Guidance, Counseling & Evaluation	5,764,394	50,000	5,814,394		-			-		5,764,394	50,000	5,814,394
32	Social Work Services	186,063	-	186,063		-			-		186,063	-	186,063
33	Health Services	1,640,253	-	1,640,253		-			-		1,640,253	-	1,640,253
34	Student (Pupil) Transportation	5,939,400	-	5,939,400		-			-		5,939,400	-	5,939,400
35	Food Services	-	-	-	6,172,911	(201,534)	5,971,377		-		6,172,911	(201,534)	5,971,377
36	Cocurricular/Extracurricular Activities	2,886,758	-	2,886,758		-			-		2,886,758	-	2,886,758
41	General Administration	4,621,016	(15,000)	4,606,016		-			-		4,621,016	(15,000)	4,606,016
51	Plant Maintenance & Operations	11,516,120	100,000	11,616,120		-			-		11,516,120	100,000	11,616,120
52	Security & Monitoring Services	1,227,988	(50,000)	1,177,988		-			-		1,227,988	(50,000)	1,177,988
53	Data Processing Services	4,188,999	(50,000)	4,138,999		-			-		4,188,999	(50,000)	4,138,999
61	Community Services	662,029	-	662,029		-			-		662,029	-	662,029
71	Debt Service	139,000	-	139,000	2,040	-	2,040	44,144,540	8,616,854	52,761,394	44,285,580	8,616,854	52,902,434
81	Facilities Acquisition & Construcion	-	-	-		-			-		-	-	-
91	Contr. Instr. Serv. between Schools	16,253,695	150,000	16,403,695		-			-		16,253,695	150,000	16,403,695
93	Pmts. To Fiscal Agent/Member Districts	-	-	-		-			-		-	-	-
95	Pmts. To Juvenile Justice Alternative Cntr.	20,000	-	20,000		-			-		20,000	-	20,000
99	Other Governmental Charges	632,945	-	632,945		-			-		632,945	-	632,945
6030	Total Expenditures	165,141,997	-	165,141,997	6,174,951	(201,534)	5,973,417	44,144,540	8,616,854	52,761,394	215,461,488	8,415,320	223,876,808
8900	Other (Uses)	-		-	-		-				-		-
Excess(Deficiency) of Revenues Over (Under)													
1100	Expenditures	(5,719,422)	(2,454,470)	(8,173,892)	139,483	23,432	162,915	178,506	(7,350,038)	(7,171,532)	(5,401,433)	(9,781,076)	(15,182,509)
7900	Other Sources	-	2,756	2,756	-	-	-	-	1,179	1,179	-	3,935	3,935
8900	Other (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
1200	Net Change in Fund Balances	(5,719,422)	(2,451,714)	(8,171,136)	139,483	23,432	162,915	178,506	(7,348,859)	(7,170,353)	(5,401,433)	(9,777,141)	(15,178,574)
3100	Unassigned Fund Bal - Sept 1, 2024 (Beg.)	54,053,583	-	54,053,583	1,373,021	-	1,373,021	18,904,743	-	18,904,743	74,331,347	-	74,331,347
3000	Budget Unassigned Fund Balance - Aug. 31	48,334,161	(2,451,714)	45,882,447	1,512,504	23,432	1,535,936	19,083,249	(7,348,859)	11,734,390	68,929,914	(9,777,141)	59,152,773