

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

To: Dr. Jeff Turner
From: Kelly Penny
Subject: Budget Amendments
Date: April 21, 2008

Attached are the March budget amendments. Total revenue amendments are \$2,012 and expenditure amendments are \$332,012. Amendments by fund are as follows:

Fund	Fund Name	Revenues	Expenditures	Explanation
199	General Fund	\$2,012	\$22,012	Activity Fund/PTO/Donations
240	Food Service Fund	\$0	\$310,000	Funding for kitchen equipment at New Tech High
	TOTAL	\$2,012	\$332,012	

cc: Barbara Sabedra
Sid Grant

COPPELL INDEPENDENT SCHOOL DISTRICT
2007-08 BUDGET AMENDMENTS
 April 21, 2008

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	79,540,893	2,012	79,542,905	3,159,850	-	3,159,850	16,921,808	-	16,921,808	99,622,551	2,012	99,624,563
5800 State Program Revenues	20,242,881	-	20,242,881	96,000	-	96,000	0	-	0	20,338,881	-	20,338,881
5900 Federal Program Revenues	0	-	0	534,250	-	534,250	0	-	0	534,250	-	534,250
5020 Total Revenues	99,783,774	2,012	99,785,786	3,790,100	-	3,790,100	16,921,808	-	16,921,808	120,495,682	0	120,497,694
EXPENDITURES												
11 Instruction	46,615,287	23,784	46,639,071		-			-		46,615,287	23,784	46,639,071
12 Instr. Resources & Media Services	1,229,285	(579)	1,228,706		-			-		1,229,285	(579)	1,228,706
13 Curriculum Dev. & Instr. Staff Dev.	797,903	(57,612)	740,291		-			-		797,903	(57,612)	740,291
21 Instructional Leadership	1,733,114	32,543	1,765,657		-			-		1,733,114	32,543	1,765,657
23 School Leadership	4,427,338	3,153	4,430,491		-			-		4,427,338	3,153	4,430,491
31 Guidance, Counseling & Evaluation	2,757,179	101	2,757,280		-			-		2,757,179	101	2,757,280
32 Social Work Services	0	-	0		-			-		0	-	0
33 Health Services	641,800	(700)	641,100		-			-		641,800	(700)	641,100
34 Student (Pupil) Transportation	912,890	-	912,890		-			-		912,890	-	912,890
35 Food Services	0	-	0	3,905,924	310,000	4,215,924		-		3,905,924	310,000	4,215,924
36 Cocurricular/Extracurricular Activities	1,987,418	572	1,987,990		-			-		1,987,418	572	1,987,990
41 General Administration	2,973,689	750	2,974,439		-			-		2,973,689	750	2,974,439
51 Plant Maintenance & Operations	8,711,948	20,000	8,731,948		-			-		8,711,948	20,000	8,731,948
52 Security & Monitoring Services	191,908	-	191,908		-			-		191,908	-	191,908
53 Data Processing Services	1,457,282	-	1,457,282		-			-		1,457,282	-	1,457,282
61 Community Services	126,010	-	126,010		-			-		126,010	-	126,010
71 Debt Service	0	-	0		-		17,986,491	-	17,986,491	17,986,491	-	17,986,491
81 Facilities Acquisition & Construcion	0	-	0		-			-		0	-	0
91 Contr. Instr. Serv. between Schools	26,657,443	-	26,657,443		-			-		26,657,443	-	26,657,443
93 Pmts. To Fiscal Agent/Member Districts	99,500	-	99,500		-			-		99,500	-	99,500
95 Pmts. To Juvenile Justice Alternative Cntr.	33,970	-	33,970		-			-		33,970	-	33,970
6030 Total Expenditures	101,353,964	22,012	101,375,976	3,905,924	310,000	4,215,924	17,986,491	-	17,986,491	123,246,379	332,012	123,578,391
Excess(Deficiency) of Revenues Over												
1100 (Under) Expenditures	(1,570,190)	(20,000)	(1,590,190)	(115,824)	(310,000)	(425,824)	(1,064,683)	-	(1,064,683)	(2,750,697)	(332,012)	(3,080,697)
7900 Other Resources	17,574	-	17,574	0	-	0	20,802	-	20,802	38,376	-	38,376
8900 Other (Uses)	0	-	0	(10,000)	-	(10,000)	0	-	0	(10,000)	-	(10,000)
1200 Net Change in Fund Balances	(1,552,616)	(20,000)	(1,572,616)	(125,824)	(310,000)	(435,824)	(1,043,881)	-	(1,043,881)	(2,722,321)	(332,012)	(3,052,321)
3100 Estimated Fund Balance - Sept. 1 (Beginning)	24,432,144	-	24,432,144	752,880	-	752,880	3,473,779	-	3,473,779	28,658,803	-	28,658,803
3000 Fund Balance - Aug. 31 (Ending)	22,879,528	(20,000)	22,859,528	627,056	(310,000)	317,056	2,429,898	-	2,429,898	25,936,482	(332,012)	25,606,482

Budget Amendments - April 21, 2008

Item	Description	Account Number	Revenue	Expenditure
1	General Supplies	199-11-6395.00-043-8-11		(572.00)
	Rentals & Operating Leases	199-36-6269.00-043-8-99		572.00
	<i>Transfer between functions for CMS West</i>			
2	Contracted Maintenance & Repair	199-11-6249.00-110-8-11		(73.00)
	Professional Services	199-13-6219.00-110-8-11		73.00
	General Supplies	199-11-6395.00-110-8-25		(25.00)
	Professional Services	199-13-6219.00-110-8-11		25.00
	<i>Transfer between functions for Valley Ranch</i>			
3	Miscellaneous Contracted Services	199-13-6219.00-003-8-99		(50,000.00)
	Professional Services	199-11-6299.00-003-8-11		50,000.00
	<i>Transfer between functions for New Tech High</i>			
4	Miscellaneous Contracted Services	199-23-6499.00-110-8-99		(150.00)
	General Supplies	199-11-6395.00-110-8-11		150.00
	<i>Transfer between functions for Valley Ranch</i>			
5	Travel and Registration	199-13-6411.00-909-8-99		(1,000.00)
	General Supplies	199-11-6395.00-909-8-11		1,000.00
	<i>Transfer between functions for Secondary Curriculum</i>			
6	Miscellaneous Operating Costs	199-23-6499.00-002-8-28		(1,245.00)
	Miscellaneous Operating Costs	199-13-6499.00-002-8-28		1,245.00
	Miscellaneous Operating Costs	199-23-6499.00-002-8-26		(1,184.00)
	General Supplies	199-11-6395.00-002-8-26		1,184.00
	<i>Transfer between functions for Education Annex</i>			
7	General Supplies	199-11-6395.00-111-8-11		(1,500.00)
	Travel and Registration	199-23-6411.00-111-8-99		1,500.00
	<i>Transfer between functions for Denton Creek</i>			
8	General Supplies	199-11-6395.00-109-8-11		(101.00)
	General Supplies	199-31-6395.00-109-8-99		101.00
	<i>Transfer between functions for Cottonwood</i>			
9	Extra Duty Pay for Professional Personnel	199-11-6118.00-102-8-24		(1,070.00)
	Travel and Registration	199-13-6411.00-102-8-24		1,070.00
	Travel and Registration	199-13-6411.00-102-8-11		(1,500.00)
	Reclassified Transportation Expenditures	199-11-6494.00-102-8-11		1,500.00
	Travel and Registration	199-13-6411.00-102-8-11		(500.00)
	Miscellaneous Operating Costs	199-11-6499.00-102-8-11		500.00
	Travel and Registration	199-13-6411.00-102-8-11		(374.00)
	General Supplies	199-11-6395.00-102-8-11		374.00
	<i>Transfer between functions for Lee</i>			
10	General Supplies	199-23-6395.00-110-8-99		(93.00)
	General Supplies	199-11-6395.00-110-8-11		93.00
	<i>Transfer between functions for Valley Ranch</i>			

Item	Description	Account Number	Revenue	Expenditure
11	General Supplies	199-33-6395.00-001-8-99		(1,300.00)
	General Supplies	199-23-6395.00-001-8-99		1,300.00
	Miscellaneous Operating Costs	199-11-6499.00-001-8-11		(1,000.00)
	Travel and Registration	199-13-6411.00-001-8-11		1,000.00
	<i>Transfer between functions for CHS</i>			
12	General Supplies	199-11-6395.00-111-8-25		(700.00)
	General Supplies	199-33-6395.00-111-8-99		700.00
	AV/Food Service Equipment Repair	199-12-6245.00-111-8-99		(300.00)
	Travel and Registration	199-23-6411.00-111-8-99		300.00
	Contracted Maintenance & Repair	199-12-6249.00-111-8-99		(50.00)
	General Supplies	199-23-6395.00-111-8-99		50.00
	Travel and Registration	199-13-6411.00-111-8-11		(200.00)
	General Supplies	199-23-6395.00-111-8-99		200.00
	<i>Transfer between functions for Denton Creek</i>			
13	Travel and Registration	199-13-6411.00-044-8-11		(948.00)
	General Supplies	199-11-6395.00-044-8-11		948.00
	Travel and Registration	199-13-6411.00-044-8-23		(502.00)
	General Supplies	199-11-6395.00-044-8-11		502.00
	Travel and Registration	199-13-6411.00-044-8-11		(1,250.00)
	General Supplies	199-23-6395.00-044-8-99		1,250.00
	<i>Transfer between functions for CMS North</i>			
14	Travel and Registration, students	199-11-6412.60-001-8-11		(750.00)
	Technology Supplies, Inventoried	199-41-6398.00-701-8-99		750.00
	<i>Trip Cancelled, funds returned to Supt's budget</i>			
15	Travel and Registration	199-12-6411.00-110-8-99		(300.00)
	Travel and Registration	199-13-6411.00-110-8-11		300.00
	<i>Transfer between functions for Valley Ranch</i>			
16	Travel and Registration	199-13-6411.00-042-8-11		(2,000.00)
	Miscellaneous Operating Costs	199-11-6499.00-042-8-11		2,000.00
	Travel and Registration	199-13-6411.00-042-8-11		(1,000.00)
	Travel and Registration	199-23-6411.00-042-8-99		1,000.00
	<i>Transfer between functions for CMS East</i>			
17	Salaries/Wages for Teachers & Professional Personnel	199-11-6119.00-001-8-22		(32,543.00)
	Salaries/Wages for Teachers & Professional Personnel	199-21-6119.00-001-8-22		32,543.00
	<i>Function correction for Salary at CHS</i>			
18	Furniture & Equipment, Over \$5k per unit	240-35-6639.00-999-8-99		310,000.00
	Funding for kitchen equipment at New Tech High			
19	Gifts and Bequests	199-5744	450.00	
	Reclassified Transportation Expenditures	199-11-6494.00-107-8-11		450.00
	<i>Donation from Lakeside Activity Fund</i>			
20	Gifts and Bequests	199-5744	250.00	
	Reclassified Transportation Expenditures	199-11-6494.00-105-8-11		250.00
	<i>Donation from Mockingbird Activity Fund</i>			
21	Utilities; Natural Gas	199-51-6258.00-950-8-99		20,000.00
	<i>Increase budget for natural gas</i>			

Item	Description	Account Number	Revenue	Expenditure
22	Gifts and Bequests	199-5744	83.00	
	General Supplies	199-11-6395.00-111-8-23		83.00
	<i>Donation from Denton Creek Activity Fund</i>			
23	Gifts and Bequests	199-5744	150.00	
	General Supplies	199-11-6395.00-103-8-11		150.00
	<i>Donation from Austin PTO</i>			
24	Gifts and Bequests	199-5744	170.00	
	Reclassified Transportation Expenditures	199-11-6494.00-105-8-99		170.00
	<i>Donation from Mockingbird Activity Fund</i>			
25	Gifts and Bequests	199-5744	200.00	
	Extra Duty Pay for Professional Personnel	199-11-6118.00-043-8-11		200.00
	<i>Donation from CMS West Activity Fund</i>			
26	Gifts and Bequests	199-5744	141.00	
	General Supplies	199-11-6395.00-102-8-11		141.00
	<i>Donation from Lee Activity Fund</i>			
27	Gifts and Bequests	199-5744	267.00	
	Technology Supplies, Inventoried	199-11-6398.00-999-8-23		267.00
	<i>Payment from parent for damaged computer</i>			
28	Gifts and Bequests	199-5744	71.00	
	Library Books	199-12-6329.00-103-8-99		71.00
	<i>Payments from students for lost/damaged library books</i>			
29	Gifts and Bequests	199-5744	230.00	
	Reclassified Transportation Expenditures	199-11-6494.00-001-8-11		230.00
	<i>Donation from Texas Christian University for buses</i>			
30	Salaries for Subs	199-13-6112.00-107-8-11		(500.00)
	General Supplies	199-11-6395.00-107-8-11		500.00
	Miscellaneous Contracted Services	199-13-6299.00-107-8-11		(810.00)
	General Supplies	199-11-6395.00-107-8-11		810.00
	General Supplies	199-13-6395.00-107-8-25		(175.00)
	General Supplies	199-11-6395.00-107-8-11		175.00
	Travel and Registration	199-13-6411.00-107-8-11		(359.00)
	General Supplies	199-11-6395.00-107-8-11		359.00
	Miscellaneous Operating Costs	199-13-6499.00-107-8-99		(82.00)
	General Supplies	199-11-6395.00-107-8-11		82.00
	Travel and Registration	199-13-6411.00-107-8-21		(125.00)
	General Supplies	199-23-6395.00-107-8-99		125.00
	Miscellaneous Contracted Services	199-33-6299.00-107-8-99		(100.00)
	General Supplies	199-23-6395.00-107-8-99		100.00
	<i>Transfer between functions for Lakeside</i>			
			2,012.00	332,012.00