

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

To: Dr. Jeff Turner
From: Kelly Penny
Subject: 2006-07 Budget Amendments
Date: April 13, 2007

Attached are the April budget amendments for the 2006-07 budget. Total revenue amendments are \$35,303 and expenditure amendments are \$35,303. Amendments by fund are as follows:

Fund	Fund Name	Revenues	Expenditures	Reason for Amendment
183	Athletic Fund	779	779	Donation From Athletic Activity Fund
199	General Fund	24,716	24,716	Donations From Activity Funds and PTOs
262	Title II, Part D Enhancing Education Through Tech.	1,486	1,486	Federal Grant Entitlement Amendment
289	Title VI, Part A - Summer School	7,378	7,378	Federal Grant Entitlement
498	Education Foundation	944	944	Donation From Ed. Foundation
	Total	35,303	35,303	

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
 April 23, 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
REVENUES												
5700 Local & Intermediate Sources	93,478,573	25,495	93,504,068	3,188,924	9,808	3,198,732	15,076,235		15,076,235	111,743,732	35,303	111,779,035
5800 State Program Revenues	13,196,990		13,196,990	1,314,433		1,314,433			0	14,511,423	0	14,511,423
5900 Federal Program Revenues	5,000		5,000	2,672,600		2,672,600			0	2,677,600	0	2,677,600
5020 Total Revenues	106,680,563	25,495	106,706,058	7,175,957	9,808	7,185,765	15,076,235	0	15,076,235	128,932,755	35,303	128,968,058
EXPENDITURES												
11 Instruction	44,742,504	26,797	44,769,301	3,243,995	(72,632)	3,171,363			0	47,986,499	(45,835)	47,940,664
12 Instr. Resources & Media Services	1,118,862		1,118,862	5,000		5,000			0	1,123,862	0	1,123,862
13 Curriculum Dev. & Instr. Staff Dev.	325,688	(2,696)	322,992	246,051	(17,035)	229,016			0	571,739	(19,731)	552,008
21 Instructional Leadership	1,551,796		1,551,796	13,147	1,521	14,668			0	1,564,943	1,521	1,566,464
23 School Leadership	4,153,799	(325)	4,153,474			0			0	4,153,799	(325)	4,153,474
31 Guidance, Counseling & Evaluation	2,676,943	315	2,677,258	(26,552)	97,010	70,458			0	2,650,391	97,325	2,747,716
32 Social Work Services			0			0			0	0	0	0
33 Health Services	613,502	405	613,907			0			0	613,502	405	613,907
34 Student (Pupil) Transportation	904,390		904,390			0			0	904,390	0	904,390
35 Food Services			0	3,937,128		3,937,128			0	3,937,128	0	3,937,128
36 Cocurricular/Extracurricular Activities	1,781,746	1,699	1,783,445			0			0	1,781,746	1,699	1,783,445
41 General Administration	3,224,302	(300)	3,224,002			0			0	3,224,302	(300)	3,224,002
51 Plant Maintenance & Operations	8,527,177	(400)	8,526,777			0			0	8,527,177	(400)	8,526,777
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	96,855	944	97,799
71 Debt Service			0			0	16,036,905		16,036,905	16,036,905	0	16,036,905
81 Facilities Acquisition & Construction			0			0			0	0	0	0
91 Contr. Instr. Serv. between Schools	34,015,065		34,015,065			0			0	34,015,065	0	34,015,065
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	105,518,871	25,495	105,544,366	7,418,769	9,808	7,428,577	16,036,905	0	16,036,905	128,974,545	35,303	129,009,848
1100 Excess(Deficiency) of Revenues Over (Under) Expenditures	1,161,692	0	1,161,692	(242,812)	0	(242,812)	(960,670)	0	(960,670)	(41,790)	0	(41,790)
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	0	1,161,692	(242,812)	0	(242,812)	(960,670)	0	(960,670)	(41,790)	0	(41,790)
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	0	17,864,133	320,762	0	320,762	2,041,680	0	2,041,680	20,226,575	0	20,226,575
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	0	18,535,274	540,653	0	540,653	3,073,589	0	3,073,589	22,149,516	0	22,149,516

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 - April 23, 2007

Item	Description	Account Number	Revenue	Expenditure
1	Salaries/Wages for Teachers/Professional Personnel	224-11-6119.00-999-7-23		(97,010)
	Extra Duty Pay for Professional Personnel	224-31-6118.00-999-7-23		3,056
	Salaries/Wages for Teachers/Professional Personnel	224-31-6119.00-999-7-23		73,897
	Employee Allowances	224-31-6139.00-999-7-23		7,800
	Social Security/Medicare	224-31-6141.00-999-7-23		1,072
	Group Health and Life Insurance	224-31-6142.00-999-7-23		3,420
	Worker's Compensation	224-31-6143.00-999-7-23		386
	Teacher Retirement	224-31-6146.00-999-7-23		5,579
	Employee Benefits	224-31-6149.00-999-7-23		1,800
	<i>Reclassify Appropriations for IDEA-Part B, Formula</i>			
2	General Supplies	199-11-6395.00-109-7-11		(345)
	General Supplies	199-31-6395.00-109-7-99		165
	General Supplies	199-33-6395.00-109-7-99		180
	<i>Transfer between functions for Cottonwood Creek</i>			
3	Gifts and Bequests	199-5744	1,700	
	General Supplies, Inventoried	199-11-6399.00-043-7-11		1,700
	<i>Donation from CMS West PTO</i>			
4	Gifts and Bequests	199-5744	8,816	
	General Supplies, Inventoried	199-11-6399.67-001-7-11		4,880
	General Supplies	199-11-6395.67-001-7-11		488
	General Supplies	199-11-6395.67-001-7-11		367
	Technology Items	199-11-6396.00-001-7-11		3,081
	<i>Donation from CHS PTSO</i>			
5	Gifts and Bequests	199-5744	5,000	
	Technology Items	199-11-6396.00-110-7-11		5,000
	<i>Donation from Valley Ranch PTO</i>			
6	Gifts and Bequests	183-5744	779	
	Professional Services	183-36-6219.00-001-7-99		779
	<i>Donation from Athletic Activity Fund</i>			
7	Gifts and Bequests	199-5744	1,560	
	Student Travel & Registration	199-11-6412.00-999-7-21		1,560
	<i>Payment from Students for conference registration</i>			
8	Gifts and Bequests	199-5744	1,085	
	Miscellaneous Contracted Services	199-11-6299.00-102-7-11		1,085
	<i>Donation from Lee Activity Fund</i>			
9	Gifts and Bequests	199-5744	885	
	General Supplies	199-11-6395.00-101-7-11		660
	General Supplies	199-33-6395.00-101-7-99		225
	<i>Donation from Pinkerton Activity Fund</i>			
10	Gifts and Bequests	199-5744	4,010	
	Technology Items	199-11-6396.00-107-7-11		4,010
	<i>Donation from Lakeside Activity Fund</i>			
11	Gifts and Bequests	199-5744	740	
	Professional Services	199-11-6219.00-043-7-11		240
	Contracted Maintenance and Repair	199-11-6249.00-043-7-11		500
	<i>Donation from CMS West Activity Fund</i>			
12	Gifts and Bequests	199-5744	920	
	Reclassified Transportation Expenditures	199-36-6494.09-001-7-99		920
	<i>Donation from Axxess Marketing Group for Mock Trial</i>			

Item	Description	Account Number	Revenue	Expenditure
13	Gifts and Bequests	626-5744	5,000	
	Land Improvements	626-51-6615.00-999-7-99		5,000
	<i>Donation from Wilson Activity Fund for fence</i>			
14	Federal Revenue	289-00-5929	7,378	
	Extra Duty Pay for Professional Personnel	289-11-6118.00-699-7-25		4,878
	Reading Materials and Library Books	289-11-6329.00-699-7-25		200
	General Supplies	289-11-6395.00-699-7-25		2,000
	Miscellaneous Operating Costs	289-11-6499.00-699-7-25		300
	<i>Federal Revenue-Title VI, Part A-Summer School LEP</i>			
15	Travel and Registration	404-13-6411.02-999-7-24		(17,000)
	Miscellaneous Contracted Services	404-11-6299.02-999-7-24		17,000
	<i>Transfer between functions for Accelerated Reading & Math</i>			
16	Fixed Assets-Over \$5k aggregate, but less than \$5k/unit	626-51-6649.00-999-7-99		(5,394)
	Fixed Assets-Over \$5k aggregate, but less than \$5k/unit	626-11-6649.00-107-7-11		5,394
	<i>Transfer between functions for Bond Fund</i>			
17	Travel and Registration	199-13-6411.00-042-7-11		(175)
	General Supplies	199-11-6395.00-042-7-11		175
	<i>Transfer between functions for CMS East</i>			
18	Testing Materials	199-11-6339.00-105-7-11		(150)
	Testing Materials	199-31-6339.00-105-7-99		150
	<i>Transfer between functions for Mockingbird</i>			
19	Travel and Registration	199-13-6411.00-042-7-11		(325)
	Technology Items	199-11-6396.00-042-7-11		325
	<i>Transfer between functions for CMS East</i>			
20	Extra Duty Pay for Professional Personnel	199-11-6118.00-111-7-24		(1,500)
	Reading Materials and Library Books	199-13-6329.00-111-7-24		1,500
	<i>Transfer Between Functions for Denton Creek</i>			
21	Travel and Registration	397-13-6411.00-001-7-11		(1,521)
	Miscellaneous Operating Costs	397-21-6499.00-001-7-99		680
	General Supplies	397-21-6395.00-001-7-99		841
	<i>Transfer between functions for Advanced Placement</i>			
22	Miscellaneous Operating Costs	199-41-6499.00-732-7-99		(300)
	Salaries or Wages for Substitute Teachers	199-13-6112.00-044-7-11		300
	<i>Transfer money to CMS North for subs for Teacher of Year</i>			
23	Travel and Registration	199-13-6411.00-107-7-25		(175)
	General Supplies	199-11-6395.00-107-7-25		175
	<i>Transfer between functions for Lakeside</i>			
24	Salaries or Wages for Substitute Teachers	199-13-6112.00-106-7-11		(3,397)
	General Supplies	199-11-6395.00-106-7-11		3,397
	<i>Transfer between functions for Wilson</i>			
25	Federal Revenue	262-00-5929	1,486	
	Travel and Registration	262-13-6411.00-999-7-99		1,486
	<i>Title II, Part D-Enhancing Education Through Technology</i>			
26	Education Service Center Services	199-13-6239.00-110-7-11		(150)
	Travel and Registration	199-13-6411.00-110-7-11		(274)
	Technology Equipment Repair	199-23-6244.00-110-7-99		(75)
	General Supplies	199-23-6395.00-110-7-99		(250)
	Telephone Equipment Repair	199-51-6256.00-110-7-99		(400)
	General Supplies	199-11-6395.00-110-7-11		1,149
	<i>Transfer between functions for Valley Ranch</i>			

Item	Description	Account Number	Revenue	Expenditure
27	Gifts and Bequests	498-5744	944	
	Technology Items, Inventoried	498-61-6646.00-999-7-99		944
	<i>Donation from Education Foundation</i>			
			<u>40,303</u>	<u>40,303</u>