

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

To: Dr. Jeff Turner
From: Kelly Penny
Subject: Budget Amendments
Date: September 24, 2007

Attached are the September budget amendments. Total revenue amendments are \$73,096 and expenditure amendments are \$73,096 Amendments by fund are as follows:

Fund	Fund Name	Revenues	Expenditures	Explanation
183	Athletics Fund	7,746	7,746	Purchase new laptops & server
196	CEDC Fund	35,000	35,000	Engineering/Technology Grant
199	General Fund	20,350	20,350	PTO, Activity Fund Donations
240	Child Nutrition Fund	10,000	10,000	Funds to CHS to offset loss of vending revenue
	TOTAL	73,096	73,096	

cc: Barbara Sabedra
Sid Grant

COPPELL INDEPENDENT SCHOOL DISTRICT
2007-08 BUDGET AMENDMENTS
September 24, 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	79,228,658	53,096	79,281,754	3,198,567		3,198,567	16,921,808		16,921,808	99,349,033	53,096	99,402,129
5800 State Program Revenues	20,242,881		20,242,881	1,167,907		1,167,907			0	21,410,788	0	21,410,788
5900 Federal Program Revenues	0		0	1,707,501		1,707,501			0	1,707,501	0	1,707,501
5020 Total Revenues	99,471,539	53,096	99,524,635	6,073,975		6,073,975	16,921,808		16,921,808	122,467,322	53,096	122,520,418
EXPENDITURES												
11 Instruction	46,657,479	(27,694)	46,629,785	1,794,824		1,794,824			0	48,452,303	(27,694)	48,424,609
12 Instr. Resources & Media Services	1,227,130	1,000	1,228,130	0		0			0	1,227,130	1,000	1,228,130
13 Curriculum Dev. & Instr. Staff Dev.	546,454	87,854	634,308	62,625		62,625			0	609,079	87,854	696,933
21 Instructional Leadership	1,819,208	10,529	1,829,737	0		0			0	1,819,208	10,529	1,829,737
23 School Leadership	4,421,021	3,500	4,424,521	0		0			0	4,421,021	3,500	4,424,521
31 Guidance, Counseling & Evaluation	2,662,940	(2,600)	2,660,340	387,709		387,709			0	3,050,649	(2,600)	3,048,049
32 Social Work Services	0		0	0		0			0	0	0	0
33 Health Services	640,448		640,448	0		0			0	640,448	0	640,448
34 Student (Pupil) Transportation	912,890		912,890	3,905,924		3,905,924			0	4,818,814	0	4,818,814
35 Food Services	0		0	0		0			0	0	0	0
36 Cocurricular/Extracurricular Activities	1,923,445	7,921	1,931,366	0		0			0	1,923,445	7,921	1,931,366
41 General Administration	3,002,084	(27,414)	2,974,670	38,717		38,717			0	3,040,801	(27,414)	3,013,387
51 Plant Maintenance & Operations	8,678,308	10,000	8,688,308	0		0			0	8,678,308	10,000	8,688,308
52 Security & Monitoring Services	191,908		191,908	0		0			0	191,908	0	191,908
53 Data Processing Services	1,457,072		1,457,072	0		0			0	1,457,072	0	1,457,072
61 Community Services	126,010		126,010	0		0			0	126,010	0	126,010
71 Debt Service	0		0	0		0	17,986,491		17,986,491	17,986,491	0	17,986,491
81 Facilities Acquisition & Construction	0		0	0		0			0	0	0	0
91 Contr. Instr. Serv. between Schools	26,657,443		26,657,443	0		0			0	26,657,443	0	26,657,443
93 Pmts. To Fiscal Agent/Member Districts	99,500		99,500	0		0			0	99,500	0	99,500
95 Pmts. To Juvenile Justice Alternative Cntr.	33,970		33,970	0		0			0	33,970	0	33,970
6030 Total Expenditures	101,057,310	63,096	101,120,406	6,189,799	0	6,189,799	17,986,491	0	17,986,491	125,233,600	63,096	125,296,696
Excess(Deficiency) of Revenues Over												
1100 (Under) Expenditures	(1,585,771)	(10,000)	(1,595,771)	(115,824)	0	(115,824)	(1,064,683)	0	(1,064,683)	(2,766,278)	(10,000)	(2,776,278)
7900 Other Resources		10,000	10,000			0			0	0	10,000	10,000
8900 Other (Uses)			0		10,000	10,000			0	0	10,000	10,000
1200 Net Change in Fund Balances	(1,585,771)	0	(1,585,771)	(115,824)	10,000	(105,824)	(1,064,683)	0	(1,064,683)	(2,766,278)	10,000	(2,756,278)
100 Estimated Fund Balance - Sept. 1 (Beginning)	21,733,218		21,733,218	783,465		783,465	3,459,259		3,459,259	25,975,942	0	25,975,942
3000 Fund Balance - Aug. 31 (Ending)	20,147,447	0	20,147,447	667,641	10,000	677,641	2,394,576	0	2,394,576	23,209,664	10,000	23,219,664

Budget Amendments - September 24, 2007

Item	Description	Account Number	Revenue	Expenditure
1	Salaries; Teachers and Professional Personnel	199-21-6119.00-913-8-99		78,328.00
	Salaries; Teachers and Professional Personnel	199-21-6119.00-735-8-99		(78,328.00)
	Social Security/Medicare	199-21-6141.00-913-8-99		1,136.00
	Social Security/Medicare	199-21-6141.00-735-8-99		(1,136.00)
	Group Health & Life Insurance	199-21-6142.00-913-8-99		3,313.00
	Group Health & Life Insurance	199-21-6142.00-735-8-99		(3,313.00)
	Worker's Compensation	199-21-6143.00-913-8-99		352.00
	Worker's Compensation	199-21-6143.00-735-8-99		(352.00)
	TRS Care	199-21-6144.00-913-8-99		3,272.00
	TRS Care	199-21-6144.00-735-8-99		(3,272.00)
	Teacher Retirement	199-21-6146.00-913-8-99		3,096.00
	Teacher Retirement	199-21-6146.00-735-8-99		(3,096.00)
	Salaries; Teachers and Professional Personnel	199-21-6119.00-913-8-99		11,500.00
	Salaries; Teachers and Professional Personnel	199-41-6119.00-735-8-99		(11,500.00)
	Employee Allowances	199-21-6139.00-913-8-99		2,520.00
	Employee Allowances	199-41-6139.00-735-8-99		(2,520.00)
	Social Security/Medicare	199-21-6141.00-913-8-99		37.00
	Social Security/Medicare	199-41-6141.00-735-8-99		(37.00)
	Group Health & Life Insurance	199-21-6142.00-913-8-99		107.00
	Group Health & Life Insurance	199-41-6142.00-735-8-99		(107.00)
	Professional Services	199-21-6219.00-913-8-99		1,000.00
	Professional Services	199-41-6219.00-735-8-99		(1,000.00)
	Miscellaneous Contracted Services	199-21-6299.00-913-8-99		1,500.00
	Miscellaneous Contracted Services	199-41-6299.00-735-8-99		(1,500.00)
	Reading Materials & Library Books	199-21-6329.00-913-8-99		200.00
	General Supplies	199-21-6395.00-913-8-99		1,500.00
	General Supplies	199-41-6395.00-735-8-99		(1,500.00)
	Technology Supplies	199-21-6396.00-913-8-99		750.00
	Technology Supplies	199-41-6396.00-735-8-99		(750.00)
	Travel and Registration	199-21-6411.00-913-8-99		2,000.00
	Travel and Registration	199-41-6411.00-735-8-99		(2,000.00)
	Miscellaneous Operating Costs	199-21-6499.00-913-8-99		6,300.00
	Miscellaneous Operating Costs	199-41-6499.00-735-8-99		(6,300.00)
	Reading Materials & Library Books	199-41-6329.00-735-8-99		(200.00)
	<i>Change Organization code from 735 to 913</i>			
2	Technology Supplies	199-21-6499.00-913-8-99		(1,000.00)
	Technology Supplies	199-12-6396.00-912.8-99		825.00
	Miscellaneous Operating Costs	199-12-6499.00-912-8-99		175.00
	<i>Transfer funds from Student Services Budget to new District Lead Librarian Budget</i>			
3	Miscellaneous Operating Costs	199-11-6499.00-001-8-11		(175.00)
	Travel and Registration-Students	199-36-6412.09-001-8-99		175.00
	<i>Transfer funds for Mock Trial Program</i>			
4	Gifts and Bequests	196-5744.86	35,000	
	Reading Materials and Library Books	196-11-6329.86-001-8-11		150.00
	General Supplies	196-11-6395.86-001-8-11		21,600.00
	Technology Supplies	196-11-6396.86-001-8-11		4,600.00
	Technology Supplies-Inventoried	196-11-6398.86-001-8-11		7,700.00
	Travel and Registration-Students	196-11-6412.86-001-8-11		950.00
	<i>CEDC Engineering; Technology Pathways Grant</i>			
5	Gifts and Bequests	199-5744	350	
	Technology Supplies	199-11-6396.00-002-8-26		350.00
	<i>Registration Fee for Advanced Academics Class</i>			

Item	Description	Account Number	Revenue	Expenditure
6	Salaries; Teachers and Professional Personnel	199-11-6119.00-999-8-11		(70,634.00)
	General Supplies-Inventoried	199-11-6399.00-909-8-11		1,000.00
	Miscellaneous Operating Costs	199-11-6499.00-909-8-11		5,500.00
	Travel and Registration	199-13-6411.00-909-8-99		64,134.00
	Transfer to set up budget for IB Program			
7	Gifts and Bequests	183-5744	7,746	
	Technology-Inventoried Items	183-36-6398.00-001-8-91		7,746.00
	<i>Donation from Athletic Activity Fund</i>			
8	Gifts and Bequests	199-5744	10,000	
	Insurance and Bonding Costs	199-51-6429.00-950-8-99		10,000.00
	<i>Award Received from TASB Risk Mgmt Fund</i>			
9	Non-operating Expenses	240-00-8989		10,000.00
	Fund Balance	240-00-3700	10,000	
	Operating Transfers In	199-00-7915	10,000	
	Miscellaneous Operating Expenses	199-11-6499.00-001-8-11		1,500.00
	Miscellaneous Operating Expenses	199-23-6499.00-001-8-99		3,500.00
	General Supplies	199-11-6395.67-001-8-11		1,800.00
	Miscellaneous Contracted Services	199-11-6299.00-001-8-11		3,200.00
	<i>Transfer of funds to CHS to offset loss of vending revenue</i>			
10	<i>General Supplies</i>	199-11-6395.00-903-8-99		(300.00)
	<i>Education Service Center Region 10 Services</i>	199-21-6239.00-999-8-99		(450.00)
	<i>Extra Duty Pay for Professional Personnel</i>	199-13-6118.00-903-8-23		(1,000.00)
	<i>General Supplies</i>	199-13-6395.00-999-8-23		(4,780.00)
	<i>Travel and Registration</i>	199-13-6411.00-903-8-23		(2,000.00)
	<i>General Supplies</i>	199-11-6399.00-999-8-23		(5,235.00)
	<i>Extra Duty Pay for Professional Personnel</i>	199-31-6118.00-906-8-99		2,800.00
	<i>Extra Duty Pay for Professional Personnel</i>	199-13-6118.00-906-8-99		1,000.00
	<i>Education Service Center Region 10 Services</i>	199-21-6239.00-906-8-99		450.00
	<i>Testing Materials</i>	199-31-6339.00-906-8-99		2,800.00
	<i>General Supplies</i>	199-11-6395.00-906-8-99		800.00
	<i>General Supplies</i>	199-13-6395.00-906-8-99		500.00
	<i>General Supplies</i>	199-21-6395.00-906-8-99		480.00
	<i>Travel and Registration</i>	199-21-6411.00-906-8-99		4,700.00
	<i>Miscellaneous Operating Costs</i>	199-21-6499.00-906-8-99		235.00
	<i>Transfer funds from Intervention Svcs. Budget to Dyslexia Budget</i>			
11	Travel and Registration	199-11-6411.00-999-8-23		(500.00)
	Travel and Registration	199-31-6411.00-999-8-23		500.00
	<i>Transfer between functions for Intervention Services</i>			
12	General Supplies	199-11-6395.00-907-8-11		16000
	General Supplies	199-11-6395.00-901-8-99		-16000
	Reclassified Transportations Expenditures	199-11-6494.00-901-8-99		-1000
	Reclassified Transportations Expenditures	199-11-6494.00-907-8-11		1000
	Extra Duty Pay for Professional Personnel	199-13-6118.00-901-8-99		8000
	Extra Duty Pay for Professional Personnel	199-13-6118.00-902-8-99		1200
	Extra Duty Pay for Professional Personnel	199-13-6118.00-908-8-99		9000
	Extra Duty Pay for Professional Personnel	199-13-6118.00-910-8-99		4000
	Extra Duty Pay for Professional Personnel	199-13-6118.00-911-8-99		7800
	Extra Duty Pay for Professional Personnel	199-21-6118.00-901-8-99		-30000
	Miscellaneous Contracted Services	199-21-6299.00-901-8-99		-1000
	Reading Materials and Library Books	199-21-6329.00-901-8-99		-1300
	Reading Materials and Library Books	199-21-6329.00-902-8-99		500
	Reading Materials and Library Books	199-21-6329.00-907-8-99		300
	Reading Materials and Library Books	199-21-6329.00-908-8-99		200
	Reading Materials and Library Books	199-21-6329.00-909-8-99		500
	Reading Materials and Library Books	199-21-6329.00-910-8-99		200
	Reading Materials and Library Books	199-21-6329.00-911-8-99		300

Item	Description	Account Number	Revenue	Expenditure
	Technology Supplies	199-21-6396.00-901-8-99		-1000
	Travel and Registration	199-21-6411.00-901-8-99		-10275
	Travel and Registration	199-21-6411.00-902-8-99		1200
	Travel and Registration	199-21-6411.00-907-8-99		2500
	Travel and Registration	199-21-6411.00-908-8-99		2500
	Travel and Registration	199-21-6411.00-909-8-99		2500
	Travel and Registration	199-21-6411.00-910-8-99		2500
	Travel and Registration	199-21-6411.00-911-8-99		2500
	Miscellaneous Operating Costs	199-21-6499.00-901-8-99		3955
	Miscellaneous Operating Costs	199-21-6499.00-902-8-99		120
	Miscellaneous Operating Costs	199-21-6499.00-907-8-99		500
	Miscellaneous Operating Costs	199-21-6499.00-908-8-99		500
	Miscellaneous Operating Costs	199-21-6499.00-909-8-99		500
	Miscellaneous Operating Costs	199-21-6499.00-910-8-99		500
	Miscellaneous Operating Costs	199-21-6499.00-911-8-99		500
	Miscellaneous Contracted Services	199-31-6299.00-901-8-99		-33000
	Miscellaneous Contracted Services	199-31-6299.00-904-8-99		27000
	Reading Materials and Library Books	199-31-6329.00-904-8-99		300
	Testing Materials	199-31-6339.00-901-8-99		-5000
	Technology Supplies	199-31-6396.00-904-8-99		1000
	Travel and Registration	199-31-6411.00-904-8-99		500
	Miscellaneous Operating Costs	199-31-6499.00-904-8-99		500

73,096	73,096.00
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