

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

To: Dr. Jeff Turner
From: Kelly Penny
Subject: Final 2006-07 Budget Amendments
Date: August 27, 2007

Attached are the August (final) budget amendments for the 2006-07 budget. Total revenue amendments are \$36,273 and expenditure amendments are <\$418,727. Amendments by fund are as follows:

Fund	Fund Name	Revenues	Expenditures	Explanation
199	General Fund	\$10,415	\$-444,585	Activity Fund Donations/Final Budget Amendments.
497	College Prep Testing Fund	\$24,058	\$24,058	College Preparatory Enrollment Fees
498	Education Foundation	\$1,800	\$1,800	Grants Awarded
	TOTAL	\$36,273	\$418,727	

EOY amendments at the function level are presented at the August board meeting in order to avoid comments in the annual financial report that expenditures exceeded budget for funds 183, 199, 196 (General Fund) 240 (Child Nutrition) & 521 (Debt Service).

The August 31 ending fund balance in the budget amendments table is a calculated number and not indicative of actual fund balance expectations. For all three funds we expect to have a higher fund balance than the calculated number.

Accounting rules require that pay for days worked in August 2007 be accrued in the financial report even though they will be paid in September. Our 2007-08 school calendar reflects nine less days accrued than the 2006-07 calendar due to the mandated later start date, August 2007. This will equate to approximately \$2 million of less expenditures recorded for salaries. However, this will not increase the District's cash balance by \$2 million.

Even though several accounts are being increased, these funds are placed in accounts that are not accessible to any campus or department to expend.

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
FINAL 2006-07 BUDGET AMENDMENTS
August 27, 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	93,818,065	10,415	93,828,480	3,320,090	25,858	3,345,948	15,076,235		15,076,235	112,214,390	36,273	112,250,663
5800 State Program Revenues	13,746,990		13,746,990	1,316,746		1,316,746			0	15,063,736	0	15,063,736
5900 Federal Program Revenues	5,000		5,000	2,965,476		2,965,476			0	2,970,476	0	2,970,476
5020 Total Revenues	107,655,790	10,415	107,580,470	7,668,762	25,858	7,628,170	15,076,235	0	15,076,235	130,248,602	36,273	130,284,875
EXPENDITURES												
11 Instruction	45,130,325	(985,148)	44,145,177	3,272,289	25,858	3,298,147			0	48,402,614	(959,290)	47,443,324
12 Instr. Resources & Media Services	1,120,620	30,543	1,151,163			5,000			0	1,125,620	30,543	1,156,163
13 Curriculum Dev. & Instr. Staff Dev.	323,224	43,254	366,478	242,889		242,889			0	566,113	43,254	609,367
21 Instructional Leadership	1,548,096	52,650	1,600,746	16,247		16,247			0	1,564,343	52,650	1,616,993
23 School Leadership	4,173,546	16,268	4,189,814	169		169			0	4,173,715	16,268	4,189,983
31 Guidance, Counseling & Evaluation	2,578,071	(203,287)	2,374,784	370,458		370,458			0	2,948,529	(203,287)	2,745,242
32 Social Work Services						0			0	0	0	0
33 Health Services	614,028	21,960	635,988			0			0	614,028	21,960	635,988
34 Student (Pupil) Transportation	904,390	100,000	1,004,390			0			0	904,390	100,000	1,004,390
35 Food Services				3,937,128		3,937,128			0	3,937,128	0	3,937,128
36 Cocurricular/Extracurricular Activities	1,791,190	95,000	1,886,190			0			0	1,791,190	95,000	1,886,190
41 General Administration	3,227,502	(70,825)	3,156,677			0			0	3,227,502	(70,825)	3,156,677
51 Plant Maintenance & Operations	8,549,209	80,000	8,629,209			0			0	8,549,209	80,000	8,629,209
52 Security & Monitoring Services	175,657	10,000	185,657			0			0	175,657	10,000	185,657
53 Data Processing Services	1,495,475	75,000	1,570,475			0			0	1,495,475	75,000	1,570,475
61 Community Services	96,855	65,000	161,855	944		944			0	97,799	65,000	162,799
71 Debt Service						0	17,431,229		17,431,229	17,431,229	0	17,431,229
81 Facilities Acquisition & Construcion						0			0	0	0	0
91 Contr. Instr. Serv. between Schools	35,790,065	200,000	35,990,065			0			0	35,790,065	200,000	35,990,065
93 Pmts. To Fiscal Agent/Member Districts	99,500	10,000	109,500			0			0	99,500	10,000	109,500
95 Pmts. To Juvenile Justice Alternative Cntr.	15,610	15,000	30,610			0			0	15,610	15,000	30,610
6030 Total Expenditures	107,633,363	(444,585)	107,188,778	7,911,574	25,858	7,870,982	17,431,229	0	17,431,229	132,909,716	(418,727)	132,490,989
Excess(Deficiency) of Revenues Over												
1100 (Under) Expenditures	(1,288,308)	455,000	391,692	(242,812)	0	(242,812)	(2,354,994)	0	(2,354,994)	(2,661,114)	455,000	(2,206,114)
7910 Other Resources			0			0			0	0	0	0
8910 Other (Uses)			0			0			0	0	0	0
1200 Net Change in Fund Balances	(1,288,308)	455,000	391,692	(242,812)	0	(242,812)	(2,354,994)	0	(2,354,994)	(2,661,114)	455,000	(2,206,114)
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)	15,414,133	455,000	17,094,133	320,762	0	320,762	647,356	0	647,356	17,607,251	455,000	18,062,251
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)	16,085,274	455,000	17,765,274	540,653	0	540,653	1,679,265	0	1,679,265	19,530,192	455,000	19,985,192

General Fund balance does not include \$359,665 in fund 197

Optimum fund balance permitted per TEA should not exceed \$20,096,735

Final Budget Amendments - August 27, 2007

Item	Description	Account Number	Revenue	Expenditure
1	Travel and Registration	397-13-6411.00-001-7-11		(275)
	Miscellaneous Operating Costs	397-21-6499.00-001-7-99		275
	<i>Transfer between functions for CHS</i>			
2	Miscellaneous Contracted Services	199-21-6299.00-903-7-23		(350)
	Miscellaneous Contracted Services	199-11-6299.00-999-7-23		350
	<i>Transfer between functions for Special Education</i>			
3	Textbooks	199-11-6321.00-999-7-23		(1,100)
	General Supplies	199-11-6395.00-999-7-23		1,100
	Education Service Center Services (Region 10)	199-21-6239.00-903-7-23		(1,000)
	Travel and Registration	199-13-6411.00-999-7-23		1,000
	<i>Transfer between functions for Special Education</i>			
4	Gifts and Bequests	199-5744	1,065	
	Travel and Registration	199-13-6411.00-901-7-99		1,065
	<i>Funds from Corsicana ISD to attend workshop @ CISD</i>			
5	Miscellaneous Operating Costs	199-41-6499.00-735-7-99		(825)
	Miscellaneous Operating Costs	199-12-6499.00-901-7-99		825
	<i>Transfer funds between functions/departments for curriculum dept</i>			
6	Gifts and Bequests	199-5744	1,000	
	General Supplies	199-13-6395.00-999-7-99		1,000
	<i>Donation from Foundation for Convocation</i>			
7	Gifts and Bequests	199-5744	963	
	Miscellaneous Contracted Services	199-11-6299.00-043-7-11		963
	<i>Donation from CMS West Activity Fund</i>			
8	Testing Materials	199-31-6339.00-999-7-23		(2,200)
	General Supplies	199-11-6395.00-999-7-23		2,200
	<i>Transfer between functions for Special Education</i>			
9	Local Revenue	497-00-5739.01	24,058	
	Professional Services	497-11-6219.01-999-7-11		24,058
	<i>Tuition for SAT Prep Class</i>			
10	Travel and Registration	199-31-6411.00-002-7-26		(1,042)
	Technology Supplies	199-11-6396.00-002-7-26		1,042
	Travel and Registration	199-13-6411.00-002-7-28		(1,407)
	Travel and Registration	199-13-6411.00-002-7-26		(399)
	Miscellaneous Operating Costs	199-11-6499.00-002-7-28		(149)
	Miscellaneous Operating Costs	199-13-6499.00-002-7-26		(945)
	Technology Supplies	199-11-6396.00-002-7-26		2,900
	Reading Materials & Library Books	199-11-6329.00-002-7-28		(289)
	General Supplies	199-11-6395.00-002-7-28		289
	<i>Transfer between functions for Education Annex</i>			
11	General Supplies	199-23-6395.00-002-7-26		(63)
	Reading Materials & Library Books	199-23-6329.00-002-7-26		63
	Reading Materials & Library Books	199-11-6329.00-002-7-28		(44)
	General Supplies	199-11-6395.00-002-7-26		(166)
	General Supplies	199-11-6395.00-002-7-28		210
	Reading Materials & Library Books	199-13-6329.00-002-7-28		(225)
	Miscellaneous Operating Costs	199-13-6499.00-002-7-28		225
	<i>Transfer between functions for Education Annex</i>			
12	Reclassified Transportation Expenditures	199-11-6494.00-999-7-23		(420)
	Miscellaneous Contracted Services	199-11-6299.00-999-7-23		420
	Professional Services	199-13-6219.00-999-7-23		(400)

Item	Description	Account Number	Revenue	Expenditure
	Miscellaneous Contracted Services	199-11-6299.00-999-7-23		400
	Education Service Center Services (Region 10)	199-13-6239.00-999-7-23		(160)
	Miscellaneous Contracted Services	199-11-6299.00-999-7-23		160
	<i>Transfer between functions for Special Education</i>			
13	Gifts and Bequests	199-5744	5,752	
	Technology Supplies	199-11-6396.00-106-7-11		4,505
	Reclassified Transportation Expenditures	199-11-6494.00-106-7-11		1,247
	<i>Donation from Wilson Activity Fund</i>			
14	Extra Duty Pay for Professional Personnel	199-11-6118.00-699-7-25		(4,000)
	Extra Duty Pay/Overtime for Support Staff	199-11-6121.00-699-7-25		1,000
	Extra Duty Pay for Professional Personnel	199-21-6118.00-699-7-25		2,000
	Extra Duty Pay/Overtime for Support Staff	199-33-6121.00-699-7-25		1,000
	Extra Duty Pay for Professional Personnel	199-11-6118.00-699-7-11		(5,425)
	Extra Duty Pay/Overtime for Support Staff	199-11-6121.00-699-7-11		2,350
	Extra Duty Pay for Professional Personnel	199-21-6118.00-699-7-11		2,000
	Extra Duty Pay for Professional Personnel	199-31-6118.00-699-7-11		75
	Extra Duty Pay/Overtime for Support Staff	199-33-6121.00-699-7-11		1,000
	<i>Transfer funds between functions for summer school</i>			
15	Gifts and Bequests	199-5744	1,635	
	Technology Supplies-Inventoried	199-11-6398.00-109-7-11		390
	Miscellaneous Contracted Services	199-11-6299.0-109-7-11		1,245
	<i>Donation from Cottonwood PTO</i>			
16	Miscellaneous Contracted Services	199-11-6299.00-102-7-11		(160)
	General Supplies	199-23-6395.00-102-7-99		160
	<i>Transfer between functions for Lee</i>			
17	General Supplies	199-23-6395.00-102-7-99		(1,813)
	Technology Supplies-Inventoried	199-11-6398.00-102-7-11		1,813
	<i>Transfer between functions for Lee</i>			
18	Miscellaneous Operating Costs	199-11-6499.00-102-7-11		(150)
	General Supplies	199-23-6395.00-102-7-99		150
	<i>Transfer between functions for Lee</i>			
19	Salaries or Wages for Substitute Teachers	199-13-6112.00-102-7-11		(1,500)
	General Supplies	199-23-6395.00-102-7-99		1,500
	<i>Transfer between functions for Lee</i>			
20	Gifts and Bequests	498-5744.18	1,800	
	Miscellaneous Contracted Services	498-11-6299.18-102-7-11		1,800
	<i>Donation from Lee Activity Fund</i>			
21	Travel and Registration	199-23-6411.00-001-7-99		(5,500)
	Miscellaneous Operating Costs	199-11-6499.00-001-7-11		5,500
	General Supplies	199-23-6395.00-001-7-99		(150)
	General Supplies	199-11-6395.00-001-7-11		150
	Miscellaneous Operating Costs	199-23-6499.00-001-7-99		(582)
	General Supplies	199-11-6395.00-001-7-11		582
	<i>Transfer between functions for CHS</i>			
22	General Supplies	199-11-6395.00-002-7-26		(45)
	Miscellaneous Contracted Services	199-11-6299.00-002-7-26		45
	General Supplies	199-11-6395.00-002-7-28		(5)
	Miscellaneous Contracted Services	199-11-6299.00-002-7-26		5
	General Supplies-Inventoried	199-11-6399.00-002-7-26		(1,478)
	Technology Supplies	199-11-6396.00-002-7-26		2,427
	General Supplies	199-23-6395.00-002-7-26		(48)
	Travel and Registration	199-23-6411.00-002-7-26		(61)
	Miscellaneous Operating Costs	199-23-6499.01-002-7-26		(434)
	Miscellaneous Operating Costs	199-23-6499.00-002-7-26		194

Item	Description	Account Number	Revenue	Expenditure
	Miscellaneous Operating Costs <i>Transfer between functions for Education Annex</i>	199-11-6499.00-002-7-26		(600)
23	General Supplies Miscellaneous Contracted Services <i>Transfer between functions for Pinkerton</i>	199-31-6395.00-101-7-99 199-23-6299.00-101-7-99		(120) 120
24	Reading Materials & Library Books Reading Materials & Library Books <i>Transfer between functions for Austin</i>	199-12-6329.00-103-7-99 199-23-6329.00-103-7-99		(177) 177
25	Reading Materials & Library Books Reclassified Transportation Expenditures Contracted Maintenance & Repair Reclassified Transportation Expenditures <i>Transfer between functions for Cottonwood</i>	199-12-6329.00-109-7-99 199-11-6494.00-109-7-11 199-33-6249.00-109-7-99 199-11-6494.00-109-7-11		(105) 105 (40) 40
26	Travel and Registration Contracted Maintenance & Repair <i>Transfer between functions for CHS</i>	199-11-6411.00-001-7-11 199-23-6249.00-001-7-99		(936) 936
27	Technology Items-Inventoried General Supplies <i>Transfer between functions for Lee</i>	199-11-6398.00-102-7-11 199-23-6395.00-102-7-99		(1,813) 1,813
28	Travel and Registration Miscellaneous Operating Costs <i>Transfer between functions for Education Annex</i>	199-23-6411.00-002-7-226 199-11-6499.00-002-7-26		(194) 194
29	Salaries/Wages for Teachers/Professional Personnel Salaries/Wages for Teachers/Professional Personnel Salaries/Wages for Teachers/Professional Personnel Salaries/Wages for Teachers/Professional Personnel Salaries/Wages for Teachers/Professional Personnel Salaries/Wages for Teachers/Professional Personnel Salaries/Wages for Teachers/Professional Personnel Transportation Contracted w/DCS Salaries/Wages for Teachers/Professional Personnel Salaries/Wages for Teachers/Professional Personnel Salaries/Wages for Support Staff Salaries/Wages for Support Staff Group Health & Life Insurance Salaries/Wages for Support Staff Student Attendance Credits Payment to Fiscal Agents of Shared Services Arrangements JJAEP Tuition Payments <i>Final Amended Budget</i>	199-11-6119.00-999-7-11 199-12-6119.00-999-7-99 199-13-6119.00-999-7-99 199-21-6119.00-999-7-99 199-23-6119.00-001-7-99 199-31-6119.00-999-7-23 199-33-6119.00-999-7-99 199-34-6294.00-952-7-99 199-36-6119.00-999-7-91 199-41-6119.00-750-7-99 199-51-6129.00-999-7-99 199-53-6129.00-905-7-99 199-52-6143.00-952-7-99 199-61-6129.34-999-7-99 199-91-6224.00-999-7-99 199-93-6492.00-903-7-23 199-95-6223.00-999-7-99		(1,000,000) 30,000 45,000 50,000 20,000 (200,000) 20,000 100,000 95,000 (70,000) 80,000 75,000 10,000 65,000 200,000 10,000 15,000
			36,273	(418,727)