

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

To: Dr. Jeff Turner
From: Kelly Penny
Subject: 2006-07 Budget Amendments
Date: July 23, 2007

Attached are the July budget amendments for the 2006-07 budget. Total revenue amendments are \$152,185 and expenditure amendments are \$152,185. Amendments by fund are as follows:

Fund	Fund Name	Revenues	Expenditures	Reason for Amendment
199	General Fund	85,735	85,735	Donations from Activity Funds & PTOs
497	College Prep Testing Fund	55,450	55,450	Tuition for College Prep Class Enrollment
498	Education Foundation	11,000	11,000	Donation from Education Foundation
	Total	152,185	152,185	

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
 July 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	93,732,330	85,735	93,818,065	3,253,640	66,450	3,320,090	15,076,235		15,076,235	112,062,205	152,185	112,214,390
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	107,484,320	85,735	107,570,055	7,535,862	66,450	7,602,312	15,076,235	0	15,076,235	130,096,417	152,185	130,248,602
EXPENDITURES												
11 Instruction	44,965,380	164,945	45,130,325	3,222,090	50,199	3,272,289			0	48,187,470	215,144	48,402,614
12 Instr. Resources & Media Services	1,120,622	(2)	1,120,620	5,000		5,000			0	1,125,622	(2)	1,125,620
13 Curriculum Dev. & Instr. Staff Dev.	323,315	(91)	323,224	228,638	14,251	242,889			0	551,953	14,160	566,113
21 Instructional Leadership	1,554,396	(6,300)	1,548,096	14,247	2,000	16,247			0	1,568,643	(4,300)	1,564,343
23 School Leadership	4,154,879	18,667	4,173,546			169			0	4,155,048	18,667	4,173,715
31 Guidance, Counseling & Evaluation	2,679,967	(101,896)	2,578,071	370,458		370,458			0	3,050,425	(101,896)	2,948,529
32 Social Work Services						0			0	0	0	0
33 Health Services	613,977	51	614,028			0			0	613,977	51	614,028
34 Student (Pupil) Transportation	904,390		904,390			0			0	904,390	0	904,390
35 Food Services				3,937,128		3,937,128			0	3,937,128	0	3,937,128
36 Cocurricular/Extracurricular Activities	1,790,763	427	1,791,190			0			0	1,790,763	427	1,791,190
41 General Administration	3,227,502		3,227,502			0			0	3,227,502	0	3,227,502
51 Plant Maintenance & Operations	8,539,275	9,934	8,549,209			0			0	8,539,275	9,934	8,549,209
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	97,799	0	97,799
71 Debt Service						0	16,036,905	697,162	16,734,067	16,036,905	697,162	16,734,067
81 Facilities Acquisition & Construction						0			0	0	0	0
91 Contr. Instr. Serv. between Schools	35,790,065		35,790,065			0			0	35,790,065	0	35,790,065
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	107,547,628	85,735	107,633,363	7,778,674	66,450	7,845,124	16,036,905	697,162	16,734,067	131,363,207	849,347	132,212,554
1100 Excess(Deficiency) of Revenues Over (Under) Expenditures	(1,288,308)	0	(63,308)	(242,812)	0	(242,812)	(960,670)	(697,162)	(1,657,832)	(1,266,790)	(697,162)	(1,963,952)
7910 Other Resources			0			0			66,626,774	0	66,626,774	66,626,774
8910 Other (Uses)			0			0			(65,929,612)	(65,929,612)	0	(65,929,612)
1200 Net Change in Fund Balances	(1,288,308)	0	(63,308)	(242,812)	0	(242,812)	(960,670)	0	(960,670)	(1,266,790)	0	(1,266,790)
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)	15,414,133	0	16,639,133	320,762	0	320,762	2,041,680	0	2,041,680	19,001,575	0	19,001,575
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)	16,085,274	0	17,310,274	540,653	0	540,653	3,073,589	0	3,073,589	20,924,516	0	20,924,516

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 - July 23, 2007

Item	Description	Account Number	Revenue	Expenditure
1	Miscellaneous Contracted Services	199-21-6299.00-903-7-23		(3,000)
	Extra Duty Pay/Overtime pay for Support Staff	199-11-6121.00-699-7-23		3,000
	Professional Services	199-31-6219.00-999-7-23		(29,000)
	Extra Duty Pay/Overtime pay for Support Staff	199-11-6121.00-699-7-23		29,000
	Reclassified Transportation Expenditures	199-11-6494.00-999-7-23		(16,000)
	Extra Duty Pay/Overtime pay for Support Staff	199-11-6121.00-699-7-23		16,000
	Salaries or Wages for Substitute Teachers	199-13-6112.00-999-7-23		(2,000)
	Extra Duty Pay/Overtime pay for Support Staff	199-11-6121.00-999-7-23		2,000
	Professional Services	199-11-6219.00-999-7-23		(2,000)
	Extra Duty Pay for Professional Personnel	199-11-6118.00-699-7-23		2,000
	Textbooks	199-11-6321.00-999-7-23		(4,000)
	Extra Duty Pay for Professional Personnel	199-11-6118.00-699-7-23		4,000
	Reclassified Transportation Expenditures	199-11-6494.00-999-7-23		(13,000)
	Extra Duty Pay for Professional Personnel	199-11-6118.00-699-7-23		13,000
	Rentals/Operating Leases	199-11-6269.00-903-7-23		(1,000)
	Extra Duty Pay for Professional Personnel	199-11-6118.00-699-7-23		1,000
	Extra Duty Pay for Professional Personnel	199-13-6118.00-999-7-23		(500)
	Miscellaneous Operating Expenses	199-11-6499.00-699-7-23		500
	General Supplies-Inventoried (over \$500 per unit)	199-21-6399.00-903-7-23		(2,000)
	Professional Services	199-11-6219.00-699-7-23		2,000
	Reading Materials & Library Books	199-21-6329.00-903-7-23		(300)
	General Supplies	199-31-6395.00-699-7-23		(2,000)
	Contracted Maintenance and Repair	199-31-6249.00-999-7-23		(1,000)
	Reading Materials & Library Books	199-13-6239.00-999-7-23		(1,000)
	General Supplies	199-11-6395.00-699-7-23		4,300
	Extra Duty Pay for Professional Personnel	199-13-6118.00-999-7-23		(500)
	Travel and Registration	199-11-6411.00-699-7-23		500
	<i>Transfer between functions for ESY Summer School</i>			-
2	Miscellaneous Contracted Services	404-11-6299.03-999-7-24		(1,000)
	Miscellaneous Contracted Services	404-13-6299.03-999-7-24		1,000
	<i>Transfer between functions for Student Success Initiative</i>			
3	Gifts and Bequests	199-5744	10,000	
	Insurance & Bonding Costs	199-51-6429.00-950-7-99		10,000
	<i>Award from TASB Risk Management</i>			
4	Travel and Registration	404-13-6411.02-999-7-24		(249)
	Miscellaneous Contracted Services	404-11-6299.02-999-7-24		249
	<i>Transfer between functions for Student Success Initiative</i>			
5	Miscellaneous Operating Costs	199-23-6499.00-108-7-99		(461)
	Professional Services	199-13-6219.00-108-7-11		461
	<i>Transfer between functions for Town Center</i>			
6	Gifts and Bequests	199-5744	1,013	
	Professional Services	199-13-6219.00-108-7-11		1,013
	<i>Donation from Town Center Activity Fund</i>			
7	Gifts and Bequests	199-5744	2,828	
	Reclassified Transportation Expenditures	199-11-6494.00-108-7-11		2,828
	<i>Donation from Town Center Activity Fund</i>			
8	Gifts and Bequests	199-5744	1,382	
	Reclassified Transportation Expenditures	199-11-6494.00-001-7-11		1,382
	<i>Donation from CHS Choir Boosters</i>			
9	Gifts and Bequests	498-5744.18	11,000	
	General Supplies	498-13-6395.18-001-7-11		11,000
	<i>Donation from Education Foundation-Spring 07 Matching</i>			

Item	Description	Account Number	Revenue	Expenditure
10	Miscellaneous Operating Costs	199-23-6499.00-108-7-99		(132)
	General Supplies	199-31-6395.00-108-7-99		132
	<i>Transfer between functions for Town Center</i>			
11	Salaries or wages for substitute teachers	199-13-6112.00-044-7-11		(1,455)
	General Supplies	199-11-6395.00-044-7-11		1,455
	<i>Transfer between functions for CMS North</i>			
12	Miscellaneous Contracted Services	199-21-6299.00-903-7-23		(1,000)
	Technology Supplies	199-11-6396.00-999-7-23		1,000
	Technology Supplies-Inventoried	199-31-6398.00-999-7-23		(1,890)
	Technology Supplies	199-11-6396.00-999-7-23		1,890
	<i>Transfer between functions for Intervention Services</i>			
13	Travel and Registration	199-13-6411.00-043-7-11		(1,224)
	Reclassified Transportation Expenditures	199-11-6494.00-043-7-11		1,224
	<i>Transfer between functions for CMS West</i>			
14	Miscellaneous Contracted Services	199-31-6299.00-043-7-99		(19)
	General Supplies	199-33-6395.00-043-7-99		19
	<i>Transfer between functions for CMS West</i>			
15	Rentals/Operating Leases	199-36-6269.00-043-7-99		(34)
	General Supplies	199-23-6395.00-043-7-99		34
	Reclassified Transportation Expenditures	199-36-6494.00-043-7-99		(278)
	General Supplies	199-23-6395.00-043-7-99		278
	Miscellaneous Operating Costs	199-36-6499.00-043-7-99		(505)
	General Supplies	199-23-6395.00-043-7-99		505
	<i>Transfer between functions for CMS West</i>			
16	Student Tuition-Other than public school	199-11-6223.00-903-7-23		(2,000)
	Textbooks	199-11-6321.00-999-7-23		2,000
	Testing Materials	199-11-6339.00-999-7-23		(500)
	Education Service Center Services	199-31-6239.00-999-7-23		(500)
	Testing Materials	199-31-6339.00-999-7-23		(2,115)
	Textbooks	199-11-6321.00-999-7-23		3,115
	<i>Transfer between functions for Intervention Services</i>			
17	Summer School Revenue	199-5735.01	68,000	
	Extra Duty Pay for Professional Personnel	199-23-6118.01-699-7-99		6,400
	Extra Duty Pay for Professional Personnel	199-23-6118.40-699-7-99		6,400
	Extra Duty Pay for Professional Personnel	199-23-6118.01-699-7-99		1,700
	Extra Duty Pay for Professional Personnel	199-23-6118.40-699-7-99		1,700
	Extra Duty Pay for Professional Personnel	199-11-6118.40-699-7-11		1,300
	Extra Duty Pay for Professional Personnel	199-11-6118.01-699-7-11		49,500
	General Supplies	199-11-6395.00-699-7-11		500
	General Supplies	199-11-6395.40-699-7-11		500
	<i>Summer School Budget</i>			
18	Gifts and Bequests	199-5744	1,622	
	Reclassified Transportation Expenditures	199-11-6494.00-102-7-11		1,622
	<i>Donation from Lee Activity Fund</i>			
19	Salaries/Wages for Teachers/Professional Personnel	199-31-6119.00-999-7-23		(65,500)
	Furniture and Equipment-Over \$5000 per unit	199-11-6639.00-043-7-23		25,500
	Salaries/Wages for Teachers/Professional Personnel	199-11-6639.00-001-7-23		17,000
	Salaries/Wages for Teachers/Professional Personnel	199-11-6639.00-106-7-23		23,000
	<i>Transfer funds for Equipment for Intervention Services</i>			
20	Travel and Registration	199-13-6411.00-107-7-11		(246)
	Travel and Registration	199-23-6411.00-107-7-99		246
	<i>Transfer between functions for Lakeside</i>			

Item	Description	Account Number	Revenue	Expenditure
21	Sale of Bonds	521-00-7911-00-000-7-00		(5,613,252)
	Premium or Discount on Issuance of Bonds	521-00-7916.00-000-7-00		(7,743,888)
	Other Uses Bond/Other Sources Bond	521-00-8949.00-000-7-00		13,144,687
	Other Debt Service Fees	521-71-6599.00-999-7-99		212,453
	<i>2007A & 2007B Bond Refunding for December 2006</i>			
22	Technology Supplies	199-11-6396.00-001-7-24		(6,140)
	Travel and Registration	199-13-6411.00-001-7-11		6,140
	<i>Transfer between functions for CHS</i>			
23	General Supplies	199-11-6395.00-106-7-11		(2)
	Contracted Maintenance Repair	199-33-6249.00-106-7-99		(15)
	General Supplies	199-12-6395.00-106-7-99		(1)
	General Supplies	199-11-6395.00-106-7-25		(49)
	Reading Materials & Library Books	199-12-6329.00-106-7-99		(1)
	General Supplies	199-31-6395.00-106-7-99		(4)
	Miscellaneous Contracted Services	199-23-6299.00-106-7-99		2
	Miscellaneous Contracted Services	199-23-6299.00-106-7-99		15
	Reclassified Transportation Expenditures	199-11-6494.00-106-7-11		1
	Miscellaneous Contracted Services	199-23-6299.00-106-7-99		49
	Reclassified Transportation Expenditures	199-11-6494.00-106-7-11		1
	Miscellaneous Contracted Services	199-23-6299.00-106-7-99		4
	Miscellaneous Operating Costs	199-23-6499.00-108-7-99		(47)
	General Supplies	199-33-6395.00-108-7-99		47
	<i>Transfer between functions for Town Center & Wilson</i>			
24	Telephone, Pagers & Fax	199-51-6256.00-106-7-99		(66)
	Reclassified Transportation Expenditures	199-11-6494.00-106-7-11		66
	<i>Transfer between functions for Wilson</i>			
25	Travel and Registration	199-13-6411.00-044-7-11		(500)
	Reclassified Transportation Expenditures	199-36-6494.00-044-7-99		500
	<i>Transfer between functions for CMS North</i>			
26	Sale of Bonds	521-00-7911.00-000-7-00		(37,987,496)
	Premium or Discount on Issuance of Bonds	521-00-7916.00-000-7-00		(15,282,138)
	Other Uses Bond/Other Sources Bond	521-00-8949.00-000-7-00		52,784,925
	Other Debt Service Fees	521-71-6599.00-999-7-99		484,709
	<i>2007A & 2007B Bond Refunding for December 2006</i>			
27	Professional Services	397-11-6219.00-001-7-11		(2,500)
	Travel and Registration	397-13-6411.00-001-7-11		2,500
	<i>Transfer between functions for CHS</i>			
28	Extra Duty Pay for Professional Personnel	199-11-6118.00-001-7-11		(1,974)
	Extra Duty Pay/Overtime for Support Staff	199-23-6121.00-001-7-99		1,974
	<i>Transfer between functions for CHS</i>			
29	Local Revenue	497-00-5739.01	55,450	
	Professional Services	497-11-6219.01-999-7-11		53,450
	Travel and Registration	497-21-6411.01-999-7-11		2,000
	<i>Post Budget for College Prep Testing Fund</i>			
30	Salaries or Wages for Substitute Teachers	199-13-6112.00-043-7-11		(280)
	Reclassified Transportation Expenditures	199-36-6494.00-043-7-99		280
	<i>Transfer between functions for CMS West</i>			
31	Contracted Maintenance & Repair	199-11-6249.00-043-7-11		(464)
	Reclassified Transportation Expenditures	199-36-6494.00-043-7-99		464
	<i>Transfer between functions for CMS West</i>			
32	Gifts and Bequests	199-5744	890	

Item	Description	Account Number	Revenue	Expenditure
	Technology Supplies	199-11-6396.00-107-7-11		890
	<i>Donation from Lakeside Activity Fund</i>			
			<u>152,185</u>	<u>152,185</u>