

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

To: Dr. Jeff Turner  
From: Kelly Penny  
Subject: Budget Amendments  
Date: August 18, 2008

Attached are the Final 2007-08 budget amendments. Total revenue amendments are \$408,365 and expenditure amendments are \$51,439. Amendments by fund are as follows:

<b>Fund</b>	<b>Fund Name</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Explanation</b>
199	General Fund	408,365	\$1,439	Final Amended Budget, donations from campus Activity funds
240	Food Service	\$0	\$50,000	Increase budget for 2008-09 inventory
	<b>TOTAL</b>	<b>\$408,365</b>	<b>\$51,439</b>	

cc: Barbara Sabedra  
Sid Grant

**COPPELL INDEPENDENT SCHOOL DISTRICT  
2007-08 BUDGET AMENDMENTS  
August 31, 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
<b>REVENUES</b>												
5700 Local & Intermediate Sources	79,630,264	1,439	79,631,703	3,159,850	-	3,159,850	16,921,808	-	16,921,808	99,711,922	1,439	99,713,361
5800 State Program Revenues	20,242,881	406,926	20,649,807	96,000	-	96,000	0	-	0	20,338,881	406,926	20,745,807
5900 Federal Program Revenues	0	-	0	534,250	-	534,250	0	-	0	534,250	-	534,250
5020 Total Revenues	99,873,145	408,365	100,281,510	3,790,100	-	3,790,100	16,921,808	-	16,921,808	120,585,053	408,365	120,993,418
<b>EXPENDITURES</b>												
11 Instruction	46,754,876	(379,399)	46,375,477	-	-	-	-	-	-	46,754,876	(379,399)	46,375,477
12 Instr. Resources & Media Services	1,228,673	24,520	1,253,193	-	-	-	-	-	-	1,228,673	24,520	1,253,193
13 Curriculum Dev. & Instr. Staff Dev.	633,766	(2,894)	630,872	-	-	-	-	-	-	633,766	(2,894)	630,872
21 Instructional Leadership	1,764,064	-	1,764,064	-	-	-	-	-	-	1,764,064	-	1,764,064
23 School Leadership	4,449,469	49,400	4,498,869	-	-	-	-	-	-	4,449,469	49,400	4,498,869
31 Guidance, Counseling & Evaluation	2,757,592	(98,863)	2,658,729	-	-	-	-	-	-	2,757,592	(98,863)	2,658,729
32 Social Work Services	-	16,000	16,000	-	-	-	-	-	-	-	16,000	16,000
33 Health Services	641,614	14,960	656,574	-	-	-	-	-	-	641,614	14,960	656,574
34 Student (Pupil) Transportation	912,890	40,000	952,890	-	-	-	-	-	-	912,890	40,000	952,890
35 Food Services	-	-	0	4,365,924	50,000	4,415,924	-	-	-	4,365,924	50,000	4,415,924
36 Cocurricular/Extracurricular Activities	2,006,479	25,715	2,032,194	-	-	-	-	-	-	2,006,479	25,715	2,032,194
41 General Administration	2,994,439	-	2,994,439	-	-	-	-	-	-	2,994,439	-	2,994,439
51 Plant Maintenance & Operations	8,763,182	-	8,763,182	-	-	-	-	-	-	8,763,182	-	8,763,182
52 Security & Monitoring Services	191,908	12,000	203,908	-	-	-	-	-	-	191,908	12,000	203,908
53 Data Processing Services	1,457,292	75,000	1,532,292	-	-	-	-	-	-	1,457,292	75,000	1,532,292
61 Community Services	163,510	15,000	178,510	-	-	-	-	-	-	163,510	15,000	178,510
71 Debt Service	-	-	-	-	-	-	17,986,491	-	17,986,491	17,986,491	-	17,986,491
81 Facilities Acquisition & Construction	-	-	-	-	-	-	-	-	-	-	-	-
91 Contr. Instr. Serv. between Schools	26,657,443	200,000	26,857,443	-	-	-	-	-	-	26,657,443	200,000	26,857,443
93 Pmts. To Fiscal Agent/Member Districts	99,500	5,000	104,500	-	-	-	-	-	-	99,500	5,000	104,500
95 Pmts. To Juvenile Justice Alternative Cntr.	33,970	5,000	38,970	-	-	-	-	-	-	33,970	5,000	38,970
6030 Total Expenditures	101,510,667	1,439	101,512,106	4,365,924	50,000	4,415,924	17,986,491	-	17,986,491	123,863,082	51,439	123,914,521
Excess(Deficiency) of Revenues Over												
1100 (Under) Expenditures	(1,637,522)	406,926	(1,230,596)	(575,824)	(50,000)	(625,824)	(1,064,683)	-	(1,064,683)	(3,278,029)	356,926	(2,921,103)
7900 Other Resources	17,574	-	17,574	-	-	-	20,802	-	20,802	38,376	-	38,376
8900 Other (Uses)	-	-	-	(10,000)	-	(10,000)	-	-	-	(10,000)	-	(10,000)
1200 Net Change in Fund Balances	(1,619,948)	406,926	(1,213,022)	(585,824)	(50,000)	(635,824)	(1,043,881)	-	(1,043,881)	(3,249,653)	356,926	(2,892,727)
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)	22,812,196	406,926	23,219,122	167,056	(50,000)	117,056	2,429,898	-	2,429,898	25,409,150	356,926	25,766,076

## Final Amended Budget, August 31, 2008

Item	Description	Account Number	Revenue	Expenditure
1	Travel and Registration	199-13-6411.00-110-8-11		(27.00)
	Professional Services	199-13-6219.00-110-8-11		(23.00)
	General Supplies	199-12-6395.00-110-8-99		(55.00)
	Technology Supplies	199-11-6396.00-110-8-11		105.00
	Testing Materials	199-31-6339.00-110-8-99		(87.00)
	Reclassified Transportation Expenditures	199-11-6494.00-110-8-11		87.00
	<i>Transfer between functions for Valley Ranch</i>			
2	General Supplies	199-11-6395.00-001-8-11		(101.00)
	Testing Materials	199-31-6339.00-001-8-99		101.00
	<i>Transfer between functions for CHS</i>			
3	Travel and Registration	199-13-6411.00-042-8-11		(1,622.00)
	Reclassified Transportation Expenditures	199-11-6494.00-042-8-11		1,622.00
	Travel and Registration	199-23-6411.00-042-8-99		(643.00)
	Reclassified Transportation Expenditures	199-11-6494.00-042-8-11		643.00
	General Supplies; Inventoried	199-23-6399.00-042-8-99		(200.00)
	Technology Supplies	199-11-6396.00-042-8-11		200.00
	General Supplies; Inventoried	199-23-6399.00-042-8-99		(592.00)
	Reclassified Transportation Expenditures	199-36-6494.00-042-8-99		592.00
	<i>Transfer between functions for CMS East</i>			
4	AV Equipment Repair/Food Service Equipment Repair	240-35-6245.00-999-8-99		10,000.00
	Food	240-35-6341.08-999-8-99		3,000.00
	Non-Food	240-35-6342.11-999-8-99		2,000.00
	Non-Food	240-35-6342.40-999-8-99		5,000.00
	Non-Food	240-35-6342.43-999-8-99		4,000.00
	Non-Food	240-35-6342.44-999-8-99		4,000.00
	Items for Sale	240-35-6343.41-999-8-99		10,000.00
	Non-Food	240-35-6342.00-999-8-99		4,000.00
	Food	240-35-6341.40-999-8-99		8,000.00
	<i>Additional cost of food increases; must increase expenditures for purchases that will be reclassified as inventory at year-end</i>			
5	Per Capita Available Funds	199-00-5811	(592,327.00)	
	Foundation Entitlements	199-00-5812	999,253.00	
	Salaries/Teachers Professional Personnel	199-31-6119.00-999-8-99		(100,000.00)
	Salaries/Teachers Professional Personnel	199-11-6119.00-999-8-99		(383,000.00)
	Salaries/Teachers Professional Personnel	199-12-6119.00-999-8-99		25,000.00
	Salaries/Teachers Professional Personnel	199-23-6119.00-110-8-99		50,000.00
	Salaries/Teachers Professional Personnel	199-33-6119.00-999-8-99		15,000.00
	Salaries/Teachers Professional Personnel	199-32-6119.00-999-8-99		16,000.00
	Salaries/Teachers Professional Personnel	199-34-6119.00-999-8-99		40,000.00
	Salaries/Teachers Professional Personnel	199-36-6119.00-999-8-99		25,000.00
	Salaries for Support Staff	199-52-6129.00-952-8-99		12,000.00
	Salaries/Teachers Professional Personnel	199-53-6119.00-905-8-99		75,000.00
	Salaries for Support Staff	199-61-6129.00-999-8-99		15,000.00
	Student Attendance Credits	199-91-6224.00-999-8-99		200,000.00
	Payments to Fiscal Agents of Shared Service Agreements	199-93-6492.00-903-8-23		5,000.00
	Student Tuition	199-95-6223.00-999-8-99		5,000.00
	<i>Final Amended budget</i>			

Item	Description	Account Number	Revenue	Expenditure
6	Salaries for Subs	199-13-6112.00-103-8-11		(1,285.00)
	General Supplies	199-11-6395.00-103-8-11		1,285.00
	<i>Transfer between functions for Austin</i>			
7	Gifts and Bequests	199-5744	100.00	
	Testing Materials	199-31-6339.00-042-8-99		100.00
	<i>Donation from CMS East Activity Fund</i>			
8	General Supplies	199-11-6395.00-111-8-21		(400.00)
	General Supplies	199-12-6395.00-111-8-99		(400.00)
	General Supplies	199-13-6395.00-111-8-99		800.00
	<i>Transfer between functions for Denton Creek</i>			
9	Travel and Registration	199-13-6411.00-909-8-99		(1,023.00)
	Travel and Registration	199-31-6411.00-909-8-99		1,023.00
	<i>Transfer between functions for secondary math curriculum</i>			
10	Travel and Registration	199-13-6411.00-909-8-99		(678.00)
	Travel and Registration	199-23-6411.00-909-8-99		678.00
	<i>Transfer between functions for secondary math curriculum</i>			
11	Reading Materials & Library Books	199-23-6329.00-101-8-99		(10.00)
	Technology Supplies	199-23-6396.00-101-8-99		(300.00)
	Reclassified Transportation Expenditures	199-11-6494.00-101-8-11		310.00
	<i>Transfer between functions for Pinkerton</i>			
12	Contracted Maintenance and Repair	199-11-6249.00-043-8-11		(23.00)
	Reading Materials and Library Books	199-11-6329.00-043-8-11		(4.00)
	General Supplies	199-33-6395.00-043-8-99		(15.00)
	Miscellaneous Operating Costs	199-33-6499.00-043-8-99		(25.00)
	Travel and Registration	199-13-6411.00-043-8-11		(36.00)
	Reading Materials and Library Books	199-12-6329.00-043-8-99		(25.00)
	Miscellaneous Contracted Services	199-23-6299.00-043-8-99		128.00
	General Supplies	199-11-6395.00-043-8-11		(123.00)
	Reclassified Transportation Expenditures	199-36-6494.00-043-8-99		123.00
	<i>Transfer between functions for CMS West</i>			
13	Gifts and Bequests	199-5744	339.00	
	Travel and Registration	199-23-6411.00-111-8-99		339.00
	<i>Donation from Denton Creek Activity Fund</i>			
14	Gifts and Bequest	199-5744	1,000.00	
	General Supplies	199-13-6395.00-999-8-99		1,000.00
	<i>Donation from Education Foundation for Convocation</i>			
			408,365.00	51,439.00